

JUDGMENT OF THE INTERNATIONAL COURT OF JUSTICE REGARDING NAGAR-HAVELI AND DADRA

The Deputy Minister of External Affairs (Shrimati Lakshmi Menon): Sir, I beg to lay on the Table a copy of the judgment of the International Court of Justice regarding Nagar-Haveli and Dadra. [Placed in Library, See No. LT-2113/60].

MESSAGE FROM RAJYA SABHA

Secretary: Sir, I have to report the following message received from the Secretary of Rajya Sabha:—

“In accordance with the provisions of rule 97 of the Rules of Procedure and Conduct of Business in the Rajya Sabha, I am directed to enclose a copy of the Indian Boilers (Amendment) Bill, 1960, which has been passed by the Rajya Sabha at its sitting held on the 12th April, 1960.”

I lay on the Table of the House the Indian Boilers (Amendment) Bill, 1960, as passed by Rajya Sabha.

**COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS
SIXTY-THIRD REPORT**

Sardar A. S. Saigal (Janjgir): Sir, I beg to present the Sixty-third Report of the Committee on Private Members' Bills and Resolutions.

ESTIMATES COMMITTEE

SEVENTY-FIFTH REPORT

Shri Dasappa (Bangalore): Sir I beg to present the Seventy-fifth Report of the Estimates Committee on the action taken by Government on the recommendations contained in the

Forty-fifth Report of the Estimates Committee (First Lok Sabha) on the Ministry of Community Development—CPA Part IV.

CALLING ATTENTION TO MATTER OF URGENT PUBLIC IMPORTANCE

CLOSURE OF HOSEIERY FACTORIES IN LUDHIANA

Shri Raghunath Singh (Varanasi): Sir, under rule 197, I beg to call the attention of the Minister of Commerce and Industry to the following matter of urgent public importance and I request that he may make a statement thereon:—

The situation arising out of the closure of hosiery factories in Ludhiana due to the imposition of import restrictions on yarn and wool tops.

The Minister of Commerce (Shri Kanungo): Sir, as it is rather a long statement I would lay it on the Table.

An Hon. Member: Copies may be distributed to hon. Members.

Shri Hem Barua (Gauhati): I have to seek certain clarifications.

Mr. Speaker: The hon. Member may read it and ask a question tomorrow.

Shri Kanungo: Sir, with your permission I lay the statement on the Table of the House. [See Appendix IV, annexure No. 38-B].

12.29 hrs.

FINANCE BILL, 1960

Mr. Speaker: The House will now take up the Finance Bill, 1960. As the House is aware, two days have been allotted for all the stages of the Bill. I would like to take the sense of the House as to how these two days should be distributed among the various stages of the Bill.

Shri Braj Raj Singh (Firozabad): 12 hours.

Mr. Speaker: Two days from now. If hon. Members are prepared to sit till 6-30 we will have six hours today and six hours tomorrow. How long should we have for clause by clause consideration?

Shri Braj Raj Singh: Two hours.

Shri C. D. Pande (Naini Tal): Three hours.

Shri Raghunath Singh (Varanasi): One hour.

Mr. Speaker: We must finish at 6-30 tomorrow.

Shri Naushir Bharucha (East Khandesh): May I suggest eight hours for general discussion and four hours for clause by clause consideration?

Shri C. D. Pande: Nine hours for general discussion and three hours for clause by clause consideration.

Mr. Speaker: Tentatively we will have eight hours for general discussion and four hours for clause by clause consideration. If at the end of eight hours we find that it is necessary to have one more hour for general discussion, we will add one hour and make it nine hours for general discussion and three hours for clause by clause consideration. So, we will have eight hours for general discussion and four hours for clause-by-clause consideration for the present and nine hours for general discussion and three hours for clause-by-clause consideration, if necessary. The House will sit till 6.30 each day because we will have to spend twelve hours on this.

Mr. Speaker: I would urge upon each party as far as possible to give opportunities to the Members who have not spoken either on the President's Address or in the general discussion of the Budget or on any important Demands. Those hon. Members, whether they belong to one side

or the other side, may be given an opportunity. Let them bear this in mind.

Shri Khadilkar (Ahmednagar): A financial measure of this importance is really the crux of the economic policy.

Mr. Speaker: If hon. Members decide, or any particular party feels, that the case of that particular party can be placed before the House only by some Member of their choice I have no objection. I leave it to them to decide. I am only making a suggestion.

Now, the hon. Minister will move the consideration motion. After that I will call Shri Bimal Ghose.

The Minister of Finance (Shri Morarji Desai): Sir, I beg to move:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1960-61 be taken into consideration."

The Bill has been before the House for about seven weeks now and, as usual, there have been comments on the provisions of the Bill both inside the House and outside.

The House will recall that in the field of indirect taxation my Budget proposals covered both the adjustment of rates of existing taxes and levy of excise duties on certain new commodities. During the general discussion of the Budget, some criticisms were levelled regarding certain aspects of the proposals. I have also received numerous representations from the interests affected. Myself and the officers concerned have also had many discussions with the representatives who met us. The House will, I hope, agree with me that in the context of the pressing need for resources for our development plans, there is little scope for any substantial modifications in the proposals contained in this year's Finance Bill.

[Shri Morarji Desai]

As the House is aware, several commodities have been proposed to be brought within the field of Union excise duties for the first time through the present Finance Bill. Naturally, all the detailed facts connected with these industries were not known to the Ministry when these proposals were formulated. Nor could they be fully ascertained beforehand on grounds of security. However, now that we have had the benefit of the views expressed by many hon. Members on the floor of both the Sabhas as also outside and have also had the opportunity of examining the many detailed representations from the various interests affected, I find that there is some scope for making certain adjustments with a view to removing genuine hardships, without at the same time, sacrificing anything very much by way of estimated revenue. With your permission, I shall now briefly narrate them here.

Regarding exposed cinematograph films I have decided to grant substantial relief by prescribing graduated rates of duty on a slab basis, the actual incidents going up with the increase in the number of prints. The effective rate of duty, in any case, will not exceed 30 *naye paise* per metre. Educational films, children's films and films not exceeding 9.5 mm. in width, will be totally exempt from the excise duty.

Following the present practice on the Customs side, I have also decided to exempt agricultural tractors from the whole of the excise duty leviable thereon. Also with a view to affording some relief to motor cars of more than 16 H.P. but not more than 20 H.P. which are, in fact, medium-sized cars, I have decided to reduce the duty on such cars from Rs. 3,000 to Rs. 1,000. Certain other possible anomalies in the administration of the new tariff on motor vehicles particularly in regard to commercial vehicles have been recently brought to my notice. These are also under

examination, and if necessary, some small further adjustments may have to be made.

In so far as staple fibre fabrics are concerned, I have decided to reduce the compounded rates of duty, the extent of the reduction depending upon the number of looms and shifts. In the case of the smaller establishments, the reduction is as much as 33 per cent. In so far as cotton fents are concerned, I have decided to assess as fent, cloth measuring up to 2½ yards, in length instead of the existing two yards. I propose also to allow to small producers of cycle freewheels and rims whose output does not exceed 1,500 freewheels and/or 1,000 rims per month, a concessional rate of excise duty which is only one half of the excise duty proposed in the Bill. Similarly, the small-scale manufacturers of internal combustion engines and electric motors would be given a duty discount of 20 per cent on the first 100 H.P. and 10 per cent on the next 100 H.P. cleared in any calendar month provided the total quantity produced in any of the twelve months immediately preceding the month in which clearance is made did not exceed 300 H.P. I have also decided to exempt aluminium ingots produced by remelting of old and duty-paid aluminium scraps, from the excise duty on such ingots. If these are further processed into sheets and circles they shall have to pay only Rs. 200 per metric ton. By way of marginal relief to the medium sized factories of paper boards. I am raising the ceiling limit of production up to which exemption and lower slabs would apply from 3,000 tons to 5,000 tons, with further small adjustments in the rates of duty.

The total effect of all these concessions is expected to reduce the original estimate of revenue by Rs. 49 lakhs by way of basic excise duty, and Rs. 14 lakhs by way of

additional excise duty per annum. All these changes are being implemented by notification which will come into effect from today.

In the field of direct taxes, I am glad to note that, by and large, the proposals contained in the Finance Bill have been favourably received though apprehensions have been expressed regarding the effect of the proposals to tax the business profits of certain types of co-operative societies. As mentioned in my Budget speech, the exemption hitherto enjoyed by the profits of co-operative societies rested on the consideration that the societies were formed for the promotion of thrift and self-help among agriculturists, artisans and persons of limited means. However, of late, co-operative societies have widened their fields of activity and are carrying on business transactions on a large scale with non-members. It would be hard to justify a complete exemption of the business profits in such cases. The proposals in the Finance Bill were, therefore, so designed that while the business incomes of co-operative societies connected with agriculture, rural credit and cottage industries would continue to be exempt from tax, other business incomes in excess of Rs. 10,000 would be taxable. It cannot be said that this is a very burdensome levy. Further, it must be remembered that a co-operative society is also exempt from its income from investments unless its total income exceeds Rs. 20,000. Super-tax is leviable at a concessional rate and only on incomes in excess of Rs. 25,000. The dividend received from a co-operative society is tax-free. Taking all these circumstances into consideration, it cannot be denied that the tax treatment of the co-operative societies has been sympathetic. However, since a departure is being made for the first time from the existing practice of exempting the business profits of co-operative societies, I have, after devoting considerable thought upon the question, decided to liberalise in

certain directions the provisions in the Finance Bill.

In the first place, I propose to increase the basic tax-free limit from Rs. 10,000 to Rs. 15,000 so that only the business profits in excess of Rs. 15,000 would be liable to income-tax. I also propose to include in the category of exempted incomes the incomes derived by co-operative societies from their banking business and from the provision of credit facilities to their members whether in the rural or urban areas. This will facilitate the work of apex and federal institutions on whom the primary credit societies depend for their finance. Further, employees credit societies in urban areas will continue to enjoy exemptions on their business income. I also propose to specifically exempt the profits derived by a primary milk society which supplies the milk raised by its members to a federal milk society. The Finance Bill exempts the profits derived from the processing of the agricultural produce to the extent to which the processing is ordinarily employed by the cultivator to make it fit to be taken to the market. I propose to liberalise this exemption by removing the restriction that the processing should be one which is ordinarily employed by a cultivator to render the produce raised by him to make it fit to be taken to the market. The removal of this restriction would, for instance, exempt the profits of a co-operative society which converts the sugarcane belonging to its members into gur. The condition that the processing should not involve the use of power will, however, continue. The object underlying this condition is clear enough. We do not want to exempt the profits of a concern like a sugar mill which converts into sugar the cane supplied by its members.

Lastly, I propose to extend the period of Tax Holiday' provided by section 15-C of the Income-tax Act to seven years in the case of an indus-

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trial undertaking run by a co-operative society.

I dare say hon. Members will agree that all these proposals amount to a concrete expression of Government's keen desire to encourage the growth of the co-operative movement. These proposals are embodied in the amendments to the Finance Bill which I propose to move.

In this connection, I would refer to the large number of representations I have received from consumers' co-operative societies requesting that their profits should be exempted from tax. These representations seem to have been motivated by a fear that the whole of the gross profit of the consumer societies would be subjected to tax. Such, however, is not the intention. Where a consumers' society makes bulk purchases of commodities which it sells to its members, the rebate passed on to the members on the value of the purchases made by them during a year will be treated as deferred discounts and be deducted from the gross profits. This should allay the fears of those who had apprehended that the gross profits of the consumers' societies would be taxed in full.

Another question which has been the subject-matter of considerable discussion for some time relates to the effect on the preference shareholders of companies of the recent reform in the system of company taxation. As hon. Members are aware, we have now abolished the legal fiction that the income-tax paid by a company is deemed to be paid on behalf of its shareholders. As a corollary to the abolition of this legal fiction, the provisions of the income-tax act relating to the grossing of dividends received by shareholders and crediting them with the tax paid by the company have been deleted. At the same time, the effective tax payable by the companies has been reduced so

that it is possible for a prudent company to make a suitable increase in the dividends distributed by it with a view to safeguarding its shareholders from a serious diminution in the return on their investment. It has, however, been brought to our notice that while an increase in the dividends paid to the holders of equity share could be made in the ordinary course, the holders of preference shares had not been given suitable increases in their dividends by several companies.

In this connection, controversies have also been raised as to the interpretation of the term 'tax-free' applied by a company to certain preference dividends declared by it. Now, the question as to what amount a company should pay to its shareholders in accordance with its contractual obligations with them is essentially one for decision between the parties concerned, and Government cannot obviously pronounce a verdict in the matter. However, Government would like to make it clear that when they reduced the effective rate of tax on companies, they had expected that the benefit thus derived by the companies should be passed on to all the shareholders, preference as well as ordinary. While no special action is required for passing on the benefit to the ordinary shareholders, special action will have to be taken by the companies in order to give suitable increases to the dividends received by preference shareholders. Government still hope that the companies will do so. It is proposed to watch the situation for some more months, and if it is found that companies do not make suitable provisions in this regard, Government may have to bring in suitable legislation with a view to securing to the preference shareholders a suitable increase in the dividends. It is, of course, the intention that these increase should apply only to the dividends received on preference shares issued prior to 1st April, 1960. In respect of preference shares

issued after that date, all parties concerned are aware of the new system of taxation on companies, and it is up to the companies to clarify to the new preference shareholders their right as to the amount of dividend payable to them.

Shri Tyagi (Dehra Dun): Most reasonable. Congratulations.

Mr. Speaker: Motion moved:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1960-61 be taken into consideration."

Shri Bimal Ghose (Barrackpore): The concessions which the hon. Minister has announced just now are certainly welcome and will go a long way towards meeting the criticisms that were made when the budget was introduced. I have just a few words to say about some of the other taxes, but later on.

Now, I would like to make a few observations on the general economic conditions in the country. The two dangers that threaten our economy appear to me to be: firstly, the rising trend of prices and secondly the inadequacy of our organisation, particularly, the inadequacy or ineffectiveness of our administrative machinery when judged in the context of implementing the Plans.

About prices, the whole situation appears to be somewhat mysterious. For, when we try to find out the reason for rising prices, we are in a difficulty. The Finance Minister stated that deficit financing had not caused any appreciable rise in prices. The Food Minister claims that food prices are not responsible for price rises. The Finance Minister stated in the budget debate that prices rise because hon. Members themselves ask for a Pay Commission and more wages to the servants here and more salaries to the State Bank employees and more salaries everywhere. But the Minis-

ter of Labour and Employment had stated that wages had no relation to prices. The Commerce and Industry Minister has been telling us that production has increased. The Food Minister also has been telling us that food production has been increasing. Therefore, production has not lagged behind, and that could not cause any rise in prices.

So, the question arises as to what the rise in prices is due to. There must be some reason, and I would like the Finance Minister to explain according to his light why prices are rising, and why there is no prospect that the prices would abate from rising in the future.

Shri Tyagi: Wasteful expenditure of Government.

Shri Bimal Ghose: My hon. friend Tyagi says that it is due to wasteful expenditure.

Shri Morarji Desai: Does my hon. friend want me to add to the confusion?

Shri Bimal Ghose: If I remember aright, the Finance Minister in the course of his reply to the budget debate had stated that Government expenditure would increase, since we have to implement larger and larger Plans. So, that also could not be cited as the reason for the rise in prices. But, whatever may be the cause for the rise in prices, that is vitiating the whole economy, both internally and externally.

Internally, we find that savings have not been accruing, as we would like them to accrue. There is less investment than there should have been. That is admitted. Why are savings not forthcoming. If it is true that our income has risen, then the savings should also rise.

Incidentally, it is interesting to note that while there has been rise in prices, of about 20 per cent in the period of the Second Plan, that is, in

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about four years, as has been stated in the *Economic Survey*, the national *per capita* income has probably risen only by about twelve per cent over the same period. If that is true, then there has been a decline in the real income of the people, because prices have risen by about 5 per cent, and *per capita* income by only about three or four per cent. I want the Finance Minister also to explain whether the real *per capita* income of the people of this country has risen or not, taking into consideration both the rise in prices and the rise in the *per capita* income, that have taken place.

Whatever the reason may be, it is stated that there should be more production. It is agreed that there should be more production, and it is also agreed that the main factor in this regard is agriculture. Unless agricultural production increases, the economy will never be stabilised. I do not know what is happening about agricultural production. Of course, it fluctuates, because we depend upon the weather. But the question is whether the prospect is so bright that we can say that so far as food crops are concerned, we shall be self-sufficient, even when we take into account the import of, let us say, two or three million tons a year. Can we say that that would be sufficient for our economy? If it does not suffice, then what are we going to do? The problem that poses itself before us is that if there is a short supply, what is going to be done.

Government had at one time thought about the policy of State trading in foodgrains. For, if there was short supply, then it had to be controlled. But we find that that policy is now being given up gradually. I want to ask Government whether if there is short supply in the country, and if State trading is not going to be resorted to how they will stabilise prices. I find also that in the recent meeting of the National

Development Council, great thought was given to the question of stabilising prices, particularly food prices. How are we going to stabilise prices? We can stabilise prices only by controlling certain economic factors. If we do not want to do that, the forces of supply and demand will fix prices. If we want to stabilise prices, it can only be through controls. But are we prepared to have controls? Let the Government answer that directly and unequivocally. What is Government's policy? It appears that in agriculture, they do not want control. I do not think that the machinery that the Government has can effectively implement a policy of controls and make it a success.

What I want to ask the hon. Minister is this. When government talk of stabilising prices, what exactly do they mean? Are they trying to deceive the public? If they do not take any measures to control prices, prices will take their own course and will be determined by supply and demand. If they take any measures, they must be controls—physical, monetary or fiscal. I agree that monetary control is there, but it is not sufficient. So there has to be physical control. If Government are not prepared for that, let them say so plainly and the country will know where it stands.

Not only internally, but when we come to the external balance of payments, we find that prices are also an important factor. The expansion in production to a certain extent was not so much because of rise in prices. The manufacturer do not feel impelled to export their commodities because there is a wide market within the country itself, and prices are also rising. So there is more profit by selling the goods within the country. Therefore, there is not that incentive to promote exports.

Now, if we cannot have exports, how are we going to meet the balance of payments position, particularly in

the context of our growing needs in the Third Plan? I should like the Finance Minister to explain to us what is his idea. What is the quantum of exports government expect during the Third Plan. I believe it was stated by the hon. Minister of Industry that even for the importation of raw materials, they would have to depend on foreign assistance—foreign loans. I do not think that that would be possible, because our requirements of maintenance imports are about Rs. 650—700 crores. To that if we add our requirements for servicing of loans—we would require Rs. 100 crores annually—it would come to Rs. 750 crores. Can we have exports to the extent of Rs. 750 crores just for our maintenance needs and servicing of loans, leaving apart for the moment the question of financing the capital needs of the Third Plan for which we are depending on foreign loans.

As regards foreign loans also, are we sure that we shall get foreign loans of a size envisaged in the Third Plan? Because if we read the report of the Economic Mission which has appeared in today's papers, the prospects do not seem to be so hopeful as they feel that the Plan is too large for our resources. Although it has not been said so clearly, the implication is that the Plan should be cut down. But I do not think we can afford to cut down our Plan. That being so, we will have to depend more on our own resources.

That brings me to the question of internal resources again. How are we going to raise our internal resources? It is not a question of only the foreign resources being so important; the internal resources are also equally important. We have not been able to raise much of internal resources. If we look at the last two budgets, we will see that the additional revenue we have raised is only Rs. 20—25 crores a year. That will not suffice

to implement a very large Plan, we need much large resources. If we want a big Plan, I would agree with the hon. Minister that we should be prepared to tax ourselves. I will be with him in any taxation proposals that he brings forward, provided the money is spent for the purpose of the Plan. I shall have something to say on that presently.

When we examine the position of resources, we find that the main trouble is that the agricultural sector is not brought sufficiently within the purview of the tax measures. Agriculture contributes about 50 per cent of the national income. If it said that we must gather about 9—11 per cent of the national income into savings, then the agricultural sector has also to be taken into consideration, because if that sector is left out, the burden on the other sectors will, to that extent, increase. Is that possible? If that is not possible, we should also say what is possible and what is not. Or we must be prepared to say that we must tax the agricultural sector as well. But I wonder if that is possible in a democracy.

As I said, I shall be with the Finance Minister in any taxation measures that he may bring forward, provided the money is well-spent. But when we take into account what has happened during the Second Plan, we find that people have paid the taxes. that whereas the Government wanted to raise from the Centre only Rs. 625 crores (Rs. 225 crores additional taxation plus the gap of Rs. 400 crores), they raised more than Rs. 900 crores—it may be Rs. 1000—1200 crores. Still there is a shortage of resources for the implementation of the Plan. Even in regard to external resources, we have got more than we had planned for in the Plan. Why, having got more internal and external resources, should we be in difficulty in implementing the Plan? The only reason which the Finance Minister will probably adduce is that there has been excess defence expenditure. Let us know how much is the excess defence

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expenditure. But the real trouble is that there is more non-Plan expenditure, both developmental and non-developmental. Why should there be more non-developmental and developmental non-Plan expenditure? There comes the question of organisation. I feel that our organisation has not been quite perfect, because we have not been able to do what we wanted to do, even though we have got the resources. If we have failed, I am sure it is because the administrative machinery has failed, and the administrative machinery has failed more in the States sector than in the Central sector.

What can we do about it? Our Constitution being what it is, the States have large powers. If we want the Plan and if we want to implement it, is it possible to do anything taking into view the large powers of the States? The States do not raise the resources and they do not implement the Plan according as it is laid down in the Plan itself. They go on spending more and more on non-developmental expenditure and also in non-Plan expenditure. How do we check that? If we cannot, then how to implement the Plan? Either we must have a machinery which will supervise the activities of the States and see that they do not do as they please but implement the Plan as it is laid down or we must say that we shall do as much as we can and we succeed as much as we are able to. I do not see any other way out of this.

Coming to the taxation proposals, most of the concessions given are very welcome. I have to say a few things only about two or three items. One is regarding aluminium sheets and circles. So far as the smelting industry is concerned, it is not much affected because it will pass on the burden to the consumer. It is the consuming industry the users, and also the consumers, who have been affected. The users find themselves in a very great difficulty, particularly when we bear

in mind the fact that there is competition from other non-ferrous metals. I believe the Non-Ferrous Metals Federation has made a representation suggesting that there should be some rationalised tax system in regard to all non-ferrous metals. I would like Government to consider that because not merely aluminium but other non-ferrous metals should also be brought within the purview of the tax, so that not much injustice might be done to the aluminium users only.

Then in regard to the tea industry, the Finance Minister said that he was going to reationalise, the taxes in tea industry. But believe he has not done any rationalisation except rationalisation of the tax structure. What the Finance Minister wants to do is to replace by Central excise duty the entry tax and the terminal tax levied by the two State Governments. But the thing that is standing in the way of the tea industry is the very high export duty. If the export of tea is to be assisted, then the export duty must be brought down. So the Government has to make a decision as to whether it wants more export of tea or whether it wants more by way of export duty.

Finally, there is another point. . .

13 hrs.

Shri Tyagi: A small reduction in the rate of export duty may also give them a larger revenue because more tea will go out. A small reduction in the export duty will get larger revenue.

Shri Bimal Ghose: I am thankful to my hon. friend for having pointed this out.

Finally, I may raise a small point and that is this. The Finance Minister stated that the duty on electric bulbs and flourescent lamps will be

increased by 50 per cent. But, in actual practice it is increased by 60 to 65 per cent. If the Finance Minister really wants to raise it only by 50 per cent, he should readjust the amount of duty so that it becomes only 50 per cent and not more than that.

Shri Karni Singhji (Bikaner): Mr. Speaker, Sir, I would like to take this opportunity to congratulate the Finance Minister on his very fair and understanding speech. I would also like to congratulate him on the new concessions that he has given today. I shall be very brief confining my remarks mainly to a few suggestions that I wish to make as far as direct taxation is concerned. However, I have to say a word about indirect taxation. The latest excise duties that have been imposed are a bit too stiff, especially as far as road transport and mobility in general is concerned. It is much too high in spite of the concessions that have been given today. In our socialistic pattern of society our taxation should not be aimed at the poor man and the middle class citizen. I would, therefore, request Finance Minister to once more consider this question and see what more concessions could be given.

As far as direct taxation is concerned, I only have to offer a few suggestions here and there. While I am a firm believer in the equitable distribution of wealth I do feel that there are some provisions of direct taxation which are not quite fair. I would, therefore, put them before the House for its consideration.

My first suggestion is with regard to the exemption from Estate Duty, to the Police Force. Since 1952, when I had the honour to serve on the first Select Committee on the Estate Duty Bill, I have been pointing out that the Armed Forces and the Police Forces killed actually in service should be exempt from Estate Duty. In 1958, the hon. Finance Minister and Government were good enough to accept part of these suggestions. The Armed Forces were exempted. But the point

now arises that we also have some very brave policemen, like Karam Singh, for example, who have been fighting on our country's borders. Supposing a number of men like that are killed defending our country, are we going to charge Estate Duty from the children of these people? I, therefore, request the Finance Minister to be good enough to consider this question.

Shri Tyagi: Yes.

Shri Karni Singhji: The second point that I wish to raise is with regard to the Expenditure Tax on medical aid and education. This point also I have been taking up since 1957. Shri Krishnamachari was not in favour of giving this exemption. But the present Finance Minister has partly accepted this and has given exemption to education within the country up to a sum of Rs. 3,000. My request is this. In our country we are not in a position to give the best education free to every citizen and so it is not correct for us to come and impose an Expenditure Tax going up to 100 per cent. on education. Our educated young men and women are a national asset. Therefore, I would request the Finance Minister to completely withdraw all Expenditure Tax from education of children whether within the country or abroad.

My next suggestion or request also is on the Expenditure Tax and that refers to medical aid. For medical aid a sum of Rs. 5,000 was provided as exempt in the parent Act; and that figure remains as it is. I think that morally and ethically it is wrong for any Government to impose a tax which can go up to 100 per cent. when a man spends that money to save his life. Nobody wants to spend or waste money as far as medical aid is concerned; it is spent only in the gravest necessity. The fact is that in our country medical aid is expensive and the best of doctors charge their fees high, sometimes in operation cases the fee can go up to Rs. 5,000 as I know to my own cost. Now, if a man wants to look after his family, giving the best

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treatment which sometimes the State is not in a position to do, how far is it right for the State to charge Expenditure Tax on that which can go up to 100 per cent? I would, therefore, request the Finance Minister to consider this matter and exempt medical expenditure completely.

There is another anomaly in the Expenditure Tax which puts bachelors and married people in the same category. A sum of Rs. 30,000 is exempt to any individual. A bachelor gets the same figure whereas the married man with children also has exactly the same figure too. I feel that we should have some sort of concession for married people. (*Interruptions*). Or, alternatively, tax the bachelor more. (*Interruptions*).

There is one more point which has reference to Gift Tax and Income-tax as far as double taxation is concerned. If a person makes a gift to his wife or children who are minors, he is called upon to pay a Gift Tax which can go up to anything like 40 per cent. When this amount is further invested by the donees, income-tax is charged in the hands of the father or the husband, which really is tantamount to double taxation. I would request the Finance Minister to consider this point also and try to remove this anomaly of double taxation. In other words once the gift tax is paid the property belongs to the children or wife and the income from such gift should be taxed in their hands.

There is one more point which has been discussed in this House in 1957 when the Wealth and Expenditure Taxes were taken up. And, that is the question of total incidence of taxation exceeding a person's total income.

Now, we all know that India is a democratic country. In a democratic country and society, it is not fair to tax an individual more than his total income. I will quote an article of our

Constitution. Article 39 of the Indian Constitution says:

"that the citizens, men and women equally, have the right to an adequate means of livelihood;".

I am not a legal man. But to me livelihood means income. If you take away a man's income, his total income, then, you are depriving him of his livelihood. Therefore, I would request....

Shri Morarji Desai: Not when he has large amounts at his disposal to spend.

Shri Karni Singhji: No. Sir. I am arguing from the theoretical point of view. It is not fair for us to take away a man's total income. You may take away everything and leave him one naya paisa; but you cannot take away his whole income.

An Hon. Member: That may not provide him with livelihood, one naya paisa.

Shri Tyagi: May I clarify the hon. Member's position? When he says 100 per cent. of the income he includes in it also the tax on Wealth.

Shri Karni Singhji: And on Expenditure.

Shri Morarji Desai: Tax on Wealth is supposed to come from Wealth and not from income.

Shri Tyagi: Expenditure tax and income-tax would not be more than 100 per cent.

Shri Karni Singhji: Expenditure tax, Income-tax and Wealth Tax.

Shri Tyagi: Leave aside Wealth Tax.

Shri Karni Singhji: I am only arguing theoretically.

Shri Morarji Desai: Theoretically it is quite correct. (*Interruptions*).

Shri Karni Singhji: That is my point of view. The Finance Minister, of course, has a right to hold his own point of view.

Shri Tyagi: Anyway the incidence is large enough. (*Interruptions*)

Shri Karni Singhji: Sir, yesterday the hon. Finance Minister made a reference to the general corruption. I would like to congratulate him on his new approach. I think he has been very fair and understanding. His approach of help to the assesseees is most welcome.

However, I would like to say that today our country is so heavily taxed that perhaps we are more heavily taxed than the people in many countries. If you want a citizen to be honest you cannot have him all the time harassed with taxes and lawyers. If you want to take away his wealth, I am all in favour of it, have a capital levy and take it away at one stroke. But do not have a citizen harassed all day and night with taxes and lawyers. God has created man to render service to the nation, not to be harassed with these levies. If you feel that there is inequitable distribution of wealth in the country, let us be bold and take steps to see that we reduce that inequitable distribution.

Sir, the hon. Finance Minister has stressed about the honesty factor. I am afraid, we are all agreed that the standard of honesty in our country is going down fast, and if you heap taxes on a citizen which are more than his income I do not think we are going to add to his honesty.

Professor Kaldor, the great wizard who came from England, he gave us some new taxes as suggestions and we as usual fell for them in a big way. But we did not accept all the suggestions that Professor Kaldor gave us. He told us that we should have expenditure tax, we should have wealth tax and we should have gift tax as an integrated tax structure in trying to set up a *Chakra Vyuh*. But when he asked the Government to

reduce the income-tax to 45 per cent, we very conveniently forgot that. I would, therefore, request the Finance Minister that that suggestion should also be borne in mind.

The Third Plan is going to call for a great deal of more taxes, if we are going to meet our target of Rs. 10,000 crores. I would support my hon. friend, Shri Ghose. I think apart from raising the taxes which will be inevitable, what is far more important today is for the nation to tighten our belts and cut our wasteful expenditure. The money that we are getting from our Five Year Plan funds is being wasted by the States. The attitude of the State Governments towards that money is quite different from their attitude towards their own finance. I am quite sure that if we take adequate steps Rs. 7,500 crores would be able to do the same job that your Rs. 10,000 crores will do in the form of purchasing power.

I should now conclude, Sir, with my congratulations, once more, to the Finance Minister for his very reasonable and just line that he has taken with regard to new taxation and other points. I would once more request, the House, let us tighten up our belts, let us do something whereby we can control wasteful expenditure and corruption, and let us raise the moral standards of our country.

Shri A. P. Jain (Saharanpur): Mr. Speaker, Sir, I must congratulate the Finance Minister on his deep understanding of the situation, in particular, when he extended certain concessions. I was particularly glad to find that he has given some concessions to the co-operative societies. I agree with all that he has said except on one small point. The Finance Minister said that when the farmers crush sugarcane grown by them by the use of power the concession may not be given. It will not be good to discourage the employment of better technique, and if the present scheme of the concession stands, I am afraid, the farmers will be deprived of their right to use better technique. This is a small

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matter and I think the Finance Minister will give attention to it.

Coming to the Budget, Sir, the budget of today has become somewhat insipid, somewhat second-hand, somewhat subordinate. It has lost its originality and its vigour. Why? I say this because since we have undertaken the system of planning we have, what is known as, a "super-budget", namely, the plan of the five years. That plan not only works out the developmental expenditure but it also works out the available resources, the resources from the existing taxes and the additional resources from the new taxes, from loans, from foreign aid by way of loans and grants.

First of all, Sir, the Plan makes provision for the revenue expenditure and then it finds sufficient resources for meeting the requirements of the Plan. Therefore, it is clear that the Plan not only lays down what is going to be expenditure during the next five years both, roughly speaking, on the planned as also on the non-planned items.

13.17 hrs.

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

The Plan also assesses the possible resources in the next five years and it lays down what portion of the income will be spent on the planned items and what would be spent on the non-planned items. Therefore, Sir, I feel that I am correct in calling the Plan a "super-budget" for five years, and the annual budget has to be framed in the light of the broad outline laid down in the Plan.

Shri Morarji Desai: Sir, may I clarify a bit? I may say, Sir, that the resources are assessed only at the instance of the Finance Minister.

Shri A. P. Jain: I am sorry, it is not possible for us to agree with the Finance Minister with all his expert knowledge, because first the size of

the Plan is worked out—for instance, for the Third Plan is going to be of the magnitude of Rs. 10,000 crores—and then the resources are assessed. The current expenditure on defence, on civil works, on processing the loans etc. is more or less fixed. Therefore, our scheme of expenditure is more or less inelastic. The Finance Minister is, therefore, called upon to find the required resources for the Plan and he finds out those resources. There is nothing wrong about it.

Shri Tyagi: Does he not reflect the decisions of the Finance Minister as a member of the Planning Commission?

Shri A. P. Jain: That is exactly what I am saying.

Shri Morarji Desai: May I say, Sir, that the Finance Minister is a member of the Planning Commission, and the resources are assessed only as he says? The limit is fixed by him and not by anybody else.

Shri Bimal Ghose: The N.D.C.

Shri Morarji Desi: No, it is the Finance Minister.

Shri A. P. Jain: The Plan is one whole thing. The Finance Minister is a member of the Planning Commission. Now, the Planning Commission as a whole decides what are going to be the resources, what is going to be the magnitude of the resources, what are going to be the expenditure etc. The Finance Minister being one of the members of the Planning Commission, he is a party to it. I do not say that anything is imposed on him, but the fact is that the Plan works as a "super-budget".

Now, it is in the light of the Second Plan that we should try to assess what has been our achievement. The hon. Finance Minister has presented to the House estimates for the year 1960-61—the fifth year of the Plan. We are in a position today to assess the achievement of that "super-budget". Firstly, about the resources. When the Plan was framed the resources were assessed, roughly speaking, as follows. It

was estimated that the surplus from the current revenue including additional proceeds from existing and new taxes would yield an income of Rs. 800 crores in five years time. Then, it was estimated that borrowing including small savings will give another income of Rs. 1200 crores, other Budgetary resources, which means contribution from the profits of the railways and provident and other funds, will contribute another Rs. 400 crores, foreign aid will yield about Rs. 800 crores and there will be deficit financing to the extent of Rs. 1200 crores to make a total of Rs. 4,400 crores. A deficit of Rs. 400 crores was left uncovered. That was the estimate of the resources. Let us see how far the original estimate has been fulfilled. We are in a position to have figures about it. The rupee borrowings, that is, the long term borrowings and small savings, by the end of the second Five Year Plan would yield about Rs. 1,150, which is about Rs. 50 less than the estimated figure. Deficit financing will be a little more than Rs. 1,200 crores, that is, Rs. 1,225 crores. There is nothing objectionable there. It is more or less according to the original estimate. But then, when we come to foreign aid, we find that foreign aid will come to Rs. 838 crores including the spill-over from the first Plan and the proceeds of PL 480. In the original Plan it was estimated that the foreign exchange reserves will be drawn to the extent of Rs. 200 crores. Actually we find today that they have been drawn to the extent of Rs. 577 crores. All these together—that is, foreign aid including loans and grants, rupee borrowings which mean long term loans and small savings, drawals on foreign exchange reserves and deficit financing—come nearly to Rs. 4,800 crores.

If we debit the entire Plan expenditure of Rs. 4,600 crores against these resources, we find that there will be a spill-over of Rs. 200 crores, to the third Plan. In other words, it means that we have no part of our Plan expenditure from any current revenue, that is, from taxes or from sources in the nature of current revenues, such

as, profit from the railways, but from either the internal borrowings or from deficit financing or from foreign aid or from our accumulated reserves.

What were the assumptions when the Plan was framed? I shall refer the Finance Minister to page 82 of the second Five Year Plan, which says:

“In the scheme of financing envisaged for the plan, surplus from current revenues for financing the plan amounts to only Rs. 800 crores”.

that is, from taxation;

“as against the requirements of Rs. 1,000 crores by way of current expenditures. The contribution of the railways amounting to Rs. 150 crores must, in addition, be regarded as a contribution from current earnings. This means that the total current revenues available for the plan amount to Rs. 950 crores as against the estimated current outlay of Rs. 1,000 crores. There is thus no public saving available for financing the investment outlay of Rs. 3,800 crores; there is, in fact, a dissaving of Rs. 50 crores.”

I have no quarrel with the Planning Commission or the Finance Minister in so far as he wants to finance the investment portion of the Plan which was Rs. 3,800 crores, by foreign aid, by internal borrowings and by deficit financing. But when it comes to the financing of the current outlay which includes education, health, scientific research, national extension, etc., not from the current revenues but from either foreign aid or internal borrowings, the situation becomes a highly alarming. It means that I am educating my child, I am maintaining the health of the nation, not from what the nation contributes by way of tax, but by laying a heavy burden on the posterity to come. They will have to pay for what is being spent on education today. They will have to pay for what is being spent on the health of the nation. That, I submit, is not

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a healthy economy. I want to draw the attention of the Finance Minister, and I hope that in framing the third Five Year Plan and in the future working of the finances of the country he will bear that point in view. Not that we have not raised fresh taxes. On a rough estimate, we have raised fresh taxes to the extent of about Rs. 900 crores or Rs. 1,000 crores. What has happened to it all? On what items have they been spent, if they have not been spent, as I have established, on the Plan development? I do not know whether the Government have got any figures. To the best of my knowledge, Government have no figures as to how this money has been spent and on what items of the revenue budget it has been spent. In fact, I made a little enquiry from the Finance Department and I got the reply that no such figures were available. I may be mistaken because mine was just an informal enquiry. But if there are any such figures, the House, I think, will feel interested to know them, and the Finance Minister may give an idea of the additional income from new taxes and the additional income from the new sources and the nature of the taxes, that is, profits from the public concerns, and show us what happened to those amounts and whether they have been spent and how they have been spent. Naturally, the House will be interested to know it.

Shri Tyagi: Cultural activities!

Shri A. P. Jain: That will be an interesting study. Now, I come to the fulfilment of the Plan. The hon. Finance Minister in his budget speech has said that the Plan has been fulfilled to the extent of Rs. 4,600 crores. He was right but only partially. If we take the figure of Rs. 4,600 crores, it means that the shortfall in the fulfilment of the Plan is a little less than five per cent. But the Plan was conceived in terms of consent prices prevailing in the year preceding the Plan, that is, in the year 1955-56. What

was the wholesale price index price then? It was 92.5. What is the wholesale price index, today? It is 115. Therefore, if we convert the current expenditure into terms of constant prices comparable to 1955-56, the fulfilment of the Plan may not come even to the figure of Rs. 4000 crores. It is rather difficult to find what the expenditure of Rs. 4,600 crores in terms of current prices would be equivalent to in terms of constant prices, because, every year, the price index has been varying. There is the foreign exchange element involved in the import of capital good. But I think one can be safe in asserting—and I think I am correct in asserting—that the fulfilment of the Plan in terms of constant prices prevailing in the year previous to the Plan will not exceed Rs. 4,000 crores, and therefore, the shortfall in the Plan is not five per cent but 20 per cent. If I am wrong, I hope the Finance Minister will correct me.

Then there is another aspect, and that is about old and new taxation. The hon. Member who just preceded me was referring to direct taxes. My complaint is that the direct taxes have not yielded a revenue that they should have done. The House will remember that the President, in his address, said that industrial production during the first and the second Plan periods has gone up by about 50 per cent. What is the tax position? In the year 1951-52, we recovered about a little more than Rs. 150 crores from the corporation tax and from income-tax. What is the figure today? It is about Rs. 182 crores. But then it includes the recovery from wealth tax on companies and also the proceeds from the excess dividend tax which has now become part of the corporation tax. So, even this figure will come to much less and it may be about Rs. 165 crores or Rs. 170 crores. In other words, in the last ten years, our proceeds from the direct taxes have gone up from Rs. 150 to Rs. 170 crores. But our industrial production has gone up by 50 per cent. Therefore, one would have normally expected that

without changing the incidence on direct taxation, roughly the proceeds from the direct taxes today should be of the order of Rs. 225 crores. That is one thing that gives us an idea. That raises a suspicion that much of the taxes that should have come from the direct taxes today is being evaded. That is one aspect of the thing which I would like the hon. Finance Minister to look into it.

Ten years ago, the excise duties were yielding only Rs. 70 crores to Rs. 75 crores. This year, the Finance Minister has estimated the income from indirect duties at Rs. 380 crores.

Shri Morarji Desai: It is Rs. 530 crores.

Shri A. P. Jain: I am talking of excise duties only. The estimated income from excise duties is Rs. 380 crores. I think this is an under-estimate. It will go up to about Rs. 400 crores. It means the excise duties have gone up by about five or six times. During the five years of the first Plan, the total recovery from excise duties was of the order of Rs. 500 crores. Up till end of 1959-60 during the first four years of the second Plan, the Finance Minister has recovered about Rs. 1100 crores, from excise duties. For the next year, the budget is Rs. 380 crores. My estimate is it will go beyond Rs. 400 crores. So, the excise duty has gone up by 200 per cent. Who pays the excise duty? Generally excise duty is imposed on the consumer goods and it is the common man who has to pay it. Even if it is imposed on the raw materials or intermediate goods or capital goods, ultimately the cost of the end-product for the consumer goes up. In any case, whether it is important on the consumer goods or on raw materials or on capital goods, it is the consumer who has to pay the excise duty. When the excise duty has gone up by 200 per cent. The burden on the consumer increased quality. I know there are limitations to increasing the direct taxes and one can well understand during

the third Five Year Plan, the Finance Minister will have to place greater and greater reliance on the indirect taxes but they must be utilised for the purposes for which they are levied. I am prepared to bear the burden of excise or any other duty if the proceeds of the duty go to educate the children of the nation, to maintain the health of the nation or even for defence and such other things. But if we do not know where it has gone, it becomes rather difficulty. I think it is time that the Finance Minister should pay attention to this principle. I do not say in all cases, but in certain cases, the proceeds from certain types of duties should be directly linked with plan programmes. At any rate, any duty or tax which is raised for the purpose of development or for implementation of the Plan should in no case be diverted towards the expansion of the Governmental machinery and for any like purpose.

One point more and I will have done. So far we have been assessing the results of our Plan in terms of financial targets. We say that we had fixed the expenditure target of the Plan at Rs. 4800 crores; we have spent Rs. 4600 crores and so, the shortfall is 5 per cent, or if we convert it in terms of constant prices, the short fall may be 20 per cent. This is a very faulty way of doing things. Over emphasis on financial targets leads to extravagance, to bad expenditure and failure to economise. The executive overlooks the quality or quantity of performance. All that it would want is that the money is spent. Therefore, this is a vicious thing.

An Hon. Member: What did you do when you were there?

Shri A. P. Jain: If I have not done it, I am equally at fault. Therefore, it does not improve things.

The time has come when at least in appropriate type of cases, we should assess the fulfilment of the Plan in terms of physical targets. I know in

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certain cases, it may prove difficult to make physical assessment. But in some other schemes—in quite a large number of schemes—it is possible to link the investment with physical production—what our efforts have yielded—and the more we concentrate on this method, the more our working of the Plan will improve.

I do not mean to be critical. I have made my observation in a friendly spirit, which I hope the hon. Finance Minister will look into and see how far he can accept my suggestions.

Shri Parulekar (Thana): Mr. Deputy-Speaker, Sir, this Finance Bill, as any other Finance Bill, is based on some basic concepts and assumptions. We are in the last year of the second Five Year Plan and on the threshold of the third Plan. Therefore, it is time and it is necessary to ponder over these economic concepts, so that if they are found to be wanting or faulty we may examine them and correct them if necessary.

The country has developed during the last two Five Year Plans, but in spite of this fact, certain salient failures stand out prominently and it is necessary for us to correct them. With this purpose, I will list them briefly. The first failure has been that we have not been able to raise adequate internal resources. The second failure is that we have not been able to earn adequate foreign resources. The third failure, as has been pointed out by the hon. Member who spoke before me, is that we have not been able to realise the targets of the second Five Year Plan though they were limited. Lastly, we have not been able to develop the country at a faster rate, which was possible. The question naturally arises whether these failure were unavoidable and inevitable. My submission will be that they were not so.

I will first deal with the question of our failure to raise adequate and available internal resources. Among

other reasons, one reason for this failure is the Congress Government is wedded to an economic concept, which has resulted in this failure. What is that economic concept? I will state it briefly. It is stated that in undeveloped countries, the per capita income is low; the share of expenditure in the per capita income is relatively very high and therefore, the savings are inevitably low and necessarily, the pace of development of undeveloped countries is slow. It is, therefore, argued that our inadequate internal resources from existing income is the limiting factor on the pace of our development. On the basis of these propositions, it is concluded that the problem of raising internal resources is exclusively a financial problem.

It is therefore the duty of the State to devise financial institutions to collect the savings in the community and in the country and channelise them in the right direction. This time the hon. Finance Minister, who appears to be a puritan, has devised a new financial institution for tapping the savings, which has as its content an element of gamble. Also, it has enabled, I understand, to bring to the surface the black money to win prizes without having to pay income-tax.

Is this concept valid? It is valid only under certain circumstances and under certain conditions. It is valid if all the internal resources economic resources, are utilized and there are no unutilized reserves. Under such conditions only the economic concept which is the basis of this Finance Bill, and of the economic thought of the Finance Minister, would be valid. But in an under-developed country it would be altogether wrong to apply this economic concept *in toto*, because it has got only a partial truth in it. It will be fallacious if we were to apply these economic concepts to under-developed countries for the following reasons. It will be fallacious to assume that in an under-developed country all the economic

resources are utilized and there are no reserves, to overlook the potential developmental capacity of unused labour and to concentrate exclusively on the existing income.

The problem of raising internal resources is not exclusively a financial problem. It is essentially a problem of utilising unused resources which are available in the country. I know the Finance Minister quite well. He is quite allergic to the Communists. When he sits and hears a Communist talk. He will perhaps brush a side all that I have been saying by saying that it is spoken by a Communist.

So, in order to arm myself, I will read a quotation from a very respectable journal, *Capital*, and from an author who is as anti-Communist as the Finance Minister is. I hope the Finance Minister will at least show me the courtesy of listening me, though it may not be palatable to him.

Shri Morarji Desai: There is nothing unpalatable to me.

Shri Parulekar: I know how you close your ears when I am speaking, a Communist. I will read out the quotation for his benefit so that it may be possible for him to learn, even at this stage, if he wants to do so. This is written by Thomas Balogh. I do not know how to pronounce his name. He is a learned professor and he has written an article in the annual number of *Capital*. On page 15, under the heading "Promoting Economic Growth in poor countries" he has written:

"Victory in the mortal battle for development will go to those who know how to mobilise the idle labour of the countryside. Underdeveloped areas have only one asset—their labour force. At the moment, this used at best perhaps half the time, often much less. It is this less than full utilisation of an overwhelming majority—upwards to 85 per cent—of the total manpower that explains the

desperately low productivity and miserable 'standards of living.'"

Shri Morarji Desai: This you had to learn from him?

Shri Parulekar: No, I had learnt it earlier, as I will show. That is why I say....

Shri Morarji Desai: You did not learn it yourself?

Shri Parulekar: The moment we get rid of the economic concept in its limited aspect and try to implement the concept in its full scope, we will be able to raise our economic resources to an immense degree and we will be able to develop the country at a much faster rate and register spectacular progress.

I will now pass on to the next question namely the main cause of our failure to earn adequate foreign or external resources. The source of our foreign resources is our foreign trade and, as you know, an overwhelming part of our foreign trade is dependent on Western democracies. Naturally, therefore, our failure must lie in the characteristic features of this foreign trade. Now let me analyse what those chief characteristics are.

One of the chief characteristics of our foreign trade is that we have been earning less foreign exchange because the prices of articles which we export have fallen and, secondly, because we are paying higher prices for the articles which we import. Again in this connection to arm myself, I will read some quotations, the authority of which even the Finance Minister, knowing him well as I do, will not have the audacity to challenge. This is from the *Economic Survey of Asia and the Far East*, 1957, page 20.

"The trade situation of ECAFE countries in the current year was disappointing.....The prices of important primary export commodities fell."

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Then, on page 27 it goes on to say:

"The export price indices for certain important countries exporting to ECAFE are shown in table 8"

I will not read table 8 for want of time.

"The index is for the second quarter of 1957 and were 6 to 9 per cent higher than in 1955."

Here is another quotation from the International Monetary Fund Annual Report for 1959. I will read a small portion from page 8 and 9.

"From 1954 to 1958 the terms of trade of these countries (primary producing countries) taken as a group have deteriorated every year, the decline for the entire period being of the order of 12 per cent. The decline in the prices of primary products has been more than a cyclic development."

I would like the Finance Minister to mark the word "cyclic development". It is not a cyclic development, says the Report. Then, at page 1, the Report says:

"The decline in the prices of many primary products, which had begun in 1956 continued in 1958 and there was a reduction in the earning capacity of most of these countries, which created difficulties in their payment positions and acted as a brake upon their economic development."

This overwhelming reliance on these countries for our foreign trade has resulted not only in imbalance in our payment position but also it has affected our development. The importance of this is brought out in another passage, which is of far more significance. At page 114 of the Economic Survey of Asia and the Far East, it is stated:

"Economic instability is clearly a complex phenomenon. . . . First the effects on the country concerned are of major proportions and can be seen more or less clearly. It has, for example, been estimated on global basis, that a change of only five per cent in average export is approximately equivalent to the entire inflow of private and public capital and government grants to underdeveloped countries."

If there had been a slight rise of 5 per cent, we would have been able not only to earn enough foreign exchange with which we would have been able to meet the expenditure entire developmental programmes but much more.

Now there is second chief characteristic of our foreign trade. We know that there was recession in the world market, of the Western democracies. The recession affected us inasmuch as our exports fell and the prices of our exports fell. But the recession did not affect the countries where the recession had originated. The demand for the articles which they were exporting fell but the prices of their exports rose.

On page I of *The Economic Survey of Asia and the Far East, 1958*, the report says:

"Thus the value of non-manufactured items in world trade declined through a fall in quantum as well as in prices, whereas the manufactures shrank in volume while their prices actually increased."

So the recession affected us but it did not affect them in earning their profits and in squeezing us.

The third chief characteristic of our foreign trade of which we must take note is brought out in the following few sentences in the same report which I will read. It says on page 20 of *The Economic Survey of Asia and the Far East, 1958*:

"The exports of the primary producing countries in the Far

East have grown comparatively slowly when world trade was expanding and fallen more sharply when it declined."

These are the three chief characteristics which will show why our earning of foreign exchange was not adequate and how our entire reliance for our foreign trade on western democracies has resulted in earning less foreign exchange resources. These countries dictate our export prices and also dictate the prices of articles which we import. This trade squeezes and bleeds us.

What has been the consequence of this foreign trade? Failure to raise adequate foreign resources has led us to get ourselves indebted to a very great extent. We are indebted and we have to raise foreign loans for fulfilling the limited targets of the Second Five Year Plan. But what is the position today? A large bulk of the loan which we took, we have consumed by importing food. A part of it had been spent for developing the railways. But comparatively a very small part of it has been used for developing our industry of machine building. What are the prospects? I am not sure but the prospects are very bleak. Perhaps it might be necessary that for repaying the loans we will have to incur fresh loans.

Shri Braj Raj Singh: That we are doing.

Shri Parulekar: This is not just an imaginary fear in my mind. I would like to support it by another quotation from *The Economic Survey of Asia and the Far East, 1958*. On page 20 the report says:

"In addition to the difficulties arising from the balance in the quantum of goods traded, the countries of the region have suffered losses from the deterioration of the terms of trade..... If this deteriorating trend in their terms of trade persists, it can only accentuate the continuing imbalance between earnings and payments which seems to be deeply

imbedded in the trade and payment relationship of the primary producing countries of the ECAFE region with the rest of the world."

So the fear which I expressed that in order to repay our loans we may be required to raise further loans is based on the findings of the *Economic Survey* report which I have just now read out.

There is another consequence of this trade which affects us adversely. Trade which is one of the sources of government revenue does not expand. Sometimes it shrinks and it has already shrunk as a result of revenue from our reliance on this trade. The highest figure of our customs duties was in 1951-52 and the figure of our revenue was Rs. 231.69 crores. During the last several years it has not gone beyond Rs. 170 crores and for the last two years it is Rs. 160 crores. So their revenue of the Government has fallen just because of these characteristic features of foreign trade which I have mentioned.

Perhaps the hon. Finance Minister may say that it is unfortunate but it is inevitable and unavoidable. What else can we do.

An Hon. Member: Protection.

Shri Parulekar: I will not dilate upon this point because each of these points requires a good deal of argument. I will only pose the problem. But in order that he may not escape by saying that it is unavoidable and inevitable I would like to read a few sentences from the same *Capital*. In an article written by Shri L. K. Jha Secretary, Ministry of Commerce and Industry, Government of India, he has posed a question. Of course, it has to be developed. Now, this is what he says on page 69:

"There has in recent years been a considerable increase in trade between Russia, Czechoslovakia, East Germany and other countries

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whose foreign trade is conducted by the State with the rest of the world. This development has gained strength from the fact that not only are these countries offering foods at competitive prices, but they are also willing to increase their own purchases so that the buying countries' payment problems are eased.

Here is an indication of how to solve this problem and carry on our foreign trade to the best interests of our country.

Now I will come to the last point. I will deal with the characteristic features of this Finance Bill. So long I have dealt with the general features because we are on the threshold of the Third Five Year Plan. It has been the consistent policy of this Government to increase the burden of indirect taxes which has to be borne by the common man. The hon. Finance Minister has also told the people in the country and this House as to what is in store in future for the common man. He has said that he wants to broaden the base of taxation, that is, he wants to broaden the base of misery for the common people. That is what it will come to.

This year the special feature of the Finance Bill is that the urban middle class has attracted the attention of the hon. Finance Minister and the

main source of the additional taxes this year is the urban middle class. What is the justification which the hon. Finance Minister advances for imposing these indirect taxes, for increasing the burden of indirect taxes on the common man? His argument is that direct taxation has reached a limit. The Chairman of the Indian Chamber of Commerce paid a complaint to him by saying, "At last the Government of India has appreciated our point of view." So he agrees with the Chairman of the Indian Merchants' Chamber by saying that direct taxes have reached a limit and that the burden cannot be increased on those who pay direct taxes. Therefore naturally he poses before us a question, namely, what is the source for our Plan? If we want to have a plan we must have money and if it cannot be had from direct taxes the only other source is that of indirect taxes. That is how he justifies the increasing burden of indirect taxes on the common people, middle class people and all sections of the people by saying that this is the only source available and though it is unfortunate it is inescapable.

Are his arguments valid? That is the question which arises. The argument that those who pay direct taxes cannot bear additional burden of taxation is a pure myth not supported by facts and is absolutely baseless. I will give a table of statistics to prove how absurd it is. I will give them under four heads:

Year	Assessments	Income assessed in Crores	Tax assessed in Crores	Income left with the assessee after tax deduction
1950-51	4,72,000	575	155	420
1956-57	5,80,000	936	217	719
1957-58	6,73,000	1,011	222	789

14 hrs.

The facts which emerge in a nutshell from the Table are these. The first fact is that the total income of the class which pay direct taxes rose from Rs. 575 crores in 1950-51 to Rs. 1,011 crores in 1957-58. The income nearly doubled. The second fact is that whereas the total income in 1957-58 increased by Rs. 436 crores, the income-tax revenue increased by only Rs. 67 crores. In terms of percentages, whereas the income increased by 79.9 per cent, the increase in direct tax was only 43.2 per cent. The third fact which emerges from this table is that the income left with this class after deduction of tax was Rs. 420 crores in 1950-51, but it was Rs. 789 crores in 1957-58. Lastly, taking the level of income in 1950-51 as the base, i.e., Rs. 420 crores, the additional income which has accumulated with this class during the last eight years is Rs. 1,441 crores. And yet the Finance Minister tells us and wants the House and the people to believe that this class of people cannot bear any additional burden of taxation, and that is why the burden has to be borne by the common man.

I have no time to prove that the indirect taxes have to be borne by the common man, while his real income has not increased. If his real income had increased, and if the indirect taxes took away a small part of the rise in income, I could have understood the proposition, but that is not so. I have got sufficient material in my possession to prove that the real income of those who have to pay the indirect taxes has not risen. I have no time to do it, but I would ask the Finance Minister to read the speech which was delivered by his colleague Shri Nanda the other day on the floor of the House, and, if necessary, to have a discussion with him to find out whether the real income of the large mass of the people in the country has increased, and whether the burden of indirect taxes is justified.

I will conclude by saying that the Finance Minister by producing this Finance Bill has loyally served the interests of the class which he represents.

Shri Tyagi: A parting kick?

Shri Morarji Desai: I am glad I do not represent his class.

श्री ब० प्र० सिंह (मुंगेर) : उपाध्यक्ष महोदय, देश में प्रत्येक वर्ष करों का भार बढ़ता जा रहा है और सर्व-साधारण भी इस से अछूता नहीं है। हमें जिन समस्याओं का समाधान करना है, उन में से मुख्य है खाद्य समस्या को हल करना। परन्तु आज खाद्य समस्या को हल करने का जो तरीका हम सोच रहे हैं, वह गलत तरीका है। यदि बराबर विदेशों से गल्ला मंगा कर हम खाद्य समस्या की पूर्ति करना चाहते हैं, तो हम समझते हैं कि इस से हमें बराबर निराशा ही होती रहेगी। एक बार यह दृढ़ संकल्प कर लेना चाहिए कि हमें विदेशों से अन्न नहीं मंगाना है और अपने देश को इस सम्बन्ध में सैल्फ-सफिशेन्ट बनाना है। अगर हम एक बार यह दृढ़ निश्चय कर लेंगे, तो कोई वजह नहीं है कि हम को सफलता न मिले। आज ऐसा समझा जाता है और लोग कहते हैं कि हमारी जनसंख्या बढ़ती जाती है, इसलिए इस समस्या के हल होने में और भी कठिनाई होगी। लेकिन मैं यह कहना चाहता हूँ कि जनसंख्या के बढ़ने में जब एक मुंह बढ़ता है, तो उस के साथ दो हाथ भी बढ़ जाते हैं। आज हमारे देश में इतनी जमीन पड़ी हुई है जिस को कि कल्चरेबल बना कर हम अपनी समस्या का समाधान कर सकते हैं। लेकिन आज वह तरीका अस्तित्व न कर के हम ऐसा तरीका अस्तित्व कर रहे हैं, जिस से पैदावार में कमी होती है। गत वर्ष सारे देश में पैदावार की कमी हुई है, लेकिन विशेषज्ञों के भाषणों में हम पाते हैं कि पैदावार बढ़ती जाती है। लेकिन यह तथ्य नहीं है। हमारे देश में जो अन्न की कमी है, हम किस तरीके से उस की

[श्री ब० प्र० सिंह]

पूर्ति कर सकते हैं ? उस की पूर्ति हम अपने खाने पीने के तरीकों में परिवर्तन ला कर कर सकते हैं । आज देश में चावल की मिलें इतनी बढ़ी हुई हैं । यदि हम उसे बन्द कर दें और चावल की लाली न निकालें, तो प्रत्येक मन में तीन सेर बच सकता है । उसी तरीके से यदि हम आटे का चौकर न निकालें, तो उस में भी तीन सेर की बचत हो सकती है । आज जिस तरह से हम खाना खाते हैं, उस में ज़रा परिवर्तन कर के यदि हम चावल में से मांड न निकालें, तो काफ़ी बचत हो सकती है और खाद्य समस्या का समाधान हो सकता है । हम समझते हैं कि हमारा देश गरीब है और हमारी बड़ी बड़ी आकांक्षायें हैं । इस स्थिति में हमें थोड़ा सा कष्ट बर्दाश्त करना पड़ेगा । आज हम कपड़ा पहनें, तो इसलिए नहीं कि हमारे शरीर की शोभा बढ़े । हम अन्न खायें, तो इसलिए नहीं कि उस में स्वाद आये । लज्जा-निवारण के लिए और सर्दी और गर्मी से बचने के लिए जितने कपड़े की आवश्यकता हो, हमें उतने ही कपड़े का व्यवहार करना चाहिए । हमारा स्वास्थ्य नीचे न गिरने पाये, इसलिए हम को भोजन करना चाहिए । लेकिन आज हम देखते हैं कि इस भावना का हमारे देश में अभाव है । हमारे सामने आज कोई आदर्श नहीं है । बड़े लोगों के जीवन और रहन-सहन को देख कर छोटे छोटे लोगों में भी यह भावना पैदा होती है कि हम भी अपने रहन-सहन का स्तर ऊंचा उठायें और इस प्रकार वे बड़े लोगों की नकल करने लग जाते हैं । पूज्य बापू ने कहा था कि हमारा जीवन ही हमारा सन्देश है । अगर हम बापू के जीवन को अपने जीवन में उतारते हैं, तो हमारी बहुत सी समस्याओं का समाधान हो सकता है ।

हम अपने देश में पंच-वर्षीय योजनाओं का संचालन कर रहे हैं । यह बड़ी अच्छी बात है । इस से हमारे देश की पैदावार बढ़ेगी और लोगों का जीवन-मान बढ़ेगा, लेकिन उन योजनाओं की पूर्ति के लिए साधनों के लिए

हम को दूसरे देशों पर निर्भर करना पड़ता है । साथ ही उसी वजह से सरकार देश में करों का भार बढ़ाती जा रही है । वह करों का भार बेशक बढ़ाये । अगर पंच-वर्षीय योजना के अन्तर्गत हम ने बड़े बड़े विकास कार्य करने हैं । तो करों का भार बढ़ाना ही पड़ेगा, लेकिन इस के साथ ही साथ यह भी सोचना चाहिए कि किन चीजों पर कर लगाना चाहिए । सरकार लक्षरी के सामान पर कर लगाये, लेकिन सर्व-साधारण के जीवन के व्यवहार की चीजों को वह कर से मुक्त कर दे ।

हम यह भी देखते हैं कि सरकार ने व्यापार करने वालों को जो सुविधायें दी हुई हैं, किसानों को वे सुविधायें उपलब्ध नहीं हैं । कांग्रेस के प्लेटफ़ार्म से किसानों के सम्बन्ध में जो वादे किये गये हैं, उन की पूर्ति होनी चाहिए, लेकिन उस तरफ़ सरकार का ख्याल नहीं है । फ़ंडामेंटल राइट्स में हम लोगों ने यह वादा किया था कि किसानों की ज़मीन की मालगुजारी में काफ़ी कमी की जायेगी, लेकिन तृतीय पंच-वर्षीय योजना के सम्बन्ध में जब रूरल एरियाज़ के रिसोर्सेज़ की बात की जाती है, तो कहा जाता है कि ज़मीन का लगान बढ़ाया जायेगा । जो लोग व्यापार करते हैं, तीन हजार रुपये तक की आय पर उन को कर से छूट दी गई है, लेकिन जो किसान का काम करता है, अगर वह दस बिस्वा भी ज़मीन जोतता है, तो उस से लगान लिया जाता है । जब हम कहते हैं कि ज़मीन ईश्वर की दी हुई चीज है और हम उस के समान वितरण की बात करते हैं, तो उस के साथ साथ हम को यह भी सोचना चाहिए कि ज़मीन लगान-रहित होनी चाहिए, ज़मीन पर किसी तरह का लगान नहीं होना चाहिए । जिस तरह से एक व्यापारी को तीन हजार रुपये तक की आय पर छूट मिली हुई है, उसी तरह से अगर किसान तीन हजार रुपये तक की आय करता है, उस को भी छूट दी जानी चाहिए ।

हमारी कांग्रेस ने और सरकार ने सोशलिस्टिक पैटर्न के सिद्धान्त को माना है,

लेकिन आज तक सरकार जीवन-मान को स्थिर नहीं कर सकी है। जब तक वह जीवन-मान स्थिर नहीं करती है, मैं नहीं समझ सकता कि तब तक वह सोशललिस्टिक पैटर्न की बात कैसे कर सकती है। आज किसान के जीवन में, व्यापारी के जीवन में, सरकारी कर्मचारी के जीवन में क्या अनुपात रहेगा, उन में क्या अन्तर रहेगा, इस पर विचार नहीं किया गया है, इस का निश्चय नहीं किया गया है। मैं समझता हूँ कि जब तक सरकार की ओर से इस बात का खुलासा नहीं किया जाता है, तब तक सोशललिस्टिक पैटर्न के सम्बन्ध में उस की जो भावना है, वह साफ़ नहीं है। जो बड़े बड़े पदाधिकारी हैं, जो बहुत अधिक वेतन पाते हैं, उन के वेतन घटाने की बात सरकार नहीं सोचती है। नीचे के लोगों का वेतन बढ़ाने की बात सरकार नहीं सोचती है। मैं समझता हूँ कि आज इंडस्ट्रियल लेबर और सरकारी कर्मचारियों की ओर ही सरकार का ध्यान है। किसानों की तरफ़, जिन की आबादी देश में ७० प्रतिशत है, उस का विशेष ध्यान नहीं गया है। किसानों के जीवन की जरूरी चीज़ों, उन की शिक्षा, खाने-पीने, रहने और चिकित्सा की व्यवस्था की ओर सरकार का पूरा ध्यान नहीं गया है। सरकार की ओर से कहा गया था कि स्वाधीनता प्राप्ति के बाद दस वर्ष के अन्दर छः से चौदह वर्ष तक के बच्चों के लिए मुफ्त शिक्षा की व्यवस्था की जायगी, लेकिन आज यह कहा जाता है कि तृतीय पंच-वर्षीय योजना के अन्त तक केवल छः से ग्यारह वर्ष तक के बच्चों के लिए ही मुफ्त शिक्षा की व्यवस्था की जा सकेगी। उसी तरीके से यह कहा जाता है कि प्रथम पंच-वर्षीय योजना में हमारी आय १७ प्रतिशत बढ़ सकी है और द्वितीय पंच वर्षीय योजना के बाद वह २५ प्रतिशत बढ़ेगी, लेकिन हम देखते हैं कि जब कि देश की पर कॅपिटा इनकम २८५ रुपये है, वहाँ एक किसान की पर कॅपिटा इनकम ११० रुपये ही है। सरकार की ईमानदारी में मुझे शंका नहीं है, लेकिन मैं समझता हूँ कि

वह किसानों की समस्याओं को समझने में असमर्थ है और वह उन को समझने की चेष्टा भी नहीं कर रही है।

हरिजनों के उत्थान की बहुत बातें की जाती हैं, लेकिन आप देखें कि हरिजनों की आय का बीस प्रतिशत भाग शराबखोही में चला जाता है। हैलथ डिपार्टमेंट के जरिये से सरकार स्वास्थ्य-सुधार की व्यवस्था करती है, लेकिन दूसरी ओर देश में वह शराबखोरी और नशाखोरी बन्द नहीं करती है, जिस का परिणाम यह है कि जहाँ गरीबों के घर में दो रोटियां पकनी चाहिए थीं, वहाँ वे आधी रोटि भी नहीं पका सकते हैं। सरदार वल्लभ भाई पटेल ने कहा था कि स्वराज्य के मायने ये हैं कि आज अगर किसान के घर में आज एक रोटि पकती है, तो स्वराज्य के बाद उस के घर दो रोटियां पकने लगेंगी। तब वह समझेगा कि उस के घर स्वराज्य हुआ है। लेकिन इस तरफ़ सरकार का ख्याल नहीं जाता है। मैं समझता हूँ कि सरकार को चाहिए कि वह सारे देश में नशाखोरी पूर्णतया बन्द कर दे। पूज्य बापू ने कहा था कि यदि मुझे एक घंटा भी अधिकार मिले, तो सब से पहला काम मैं यह करूंगा कि सारे देश में शराबखोरी बन्द कर दूँ। लेकिन हम यह समझने में असमर्थ हैं कि एक तरफ़ तो सरकार स्वास्थ्य-सुधार की बात करती है और दूसरी ओर देश में शराब-खोरी चलने देती है। सरकार ऐलोपैथी के जरिये से लोगों का स्वास्थ्य-सुधार करना चाहती है, लेकिन क्या उस को मालूम है कि किसानों के कितने बच्चे हर वर्ष चिकनपाक्स और मीज़लज़ से मरते हैं? वह आज तक इस सम्बन्ध में कोई प्रिवेंटिव मेज़र्ज़ नहीं निकाल सकी है, यह कितने शोक की बात है।

आज आप कहते हैं कि ज़मीन के ऊपर सीलिंग लगनी चाहिए। जहाँ तक सीलिंग का सम्बन्ध है, मैं चाहता हूँ कि वह अवश्य लगे। लेकिन इसके साथ ही साथ मैं समझता

[श्री ब० प्र० सिंह]

हूँ कि किसानों का स्टैंडर्ड आफ लिविंग क्या होना चाहिए यह भी तय हो जाना चाहिए। श्री जे० सी० कुमारप्पा की अध्यक्षता में इंडियन नेशनल कांग्रेस ने एक कमिशन की स्थापना की थी और उसने भी कहा था कि रीज़नेबल स्टैंडर्ड आफ लिविंग की बात भी तय हो जानी चाहिए। मैं नहीं समझ सका हूँ कि आप इसकी परिभाषा करने से क्यों घबराते हैं। आप हमें बतलायें कि आप के विचार इस विषय में क्या हैं, आप हमें क्या देना चाहते हैं। आप बतलायें कि सर्व-साधारण का जीवनमान आप क्या स्थिर करना चाहते हैं। आपने दूसरी पंचवर्षीय योजना बनाते समय यह वादा किया था कि हम जीवनमान यानी स्टैंडर्ड आफ लिविंग क्या होना चाहिए, इसको तय करेंगे। लेकिन आपने आज तक ऐसा नहीं किया है। इस बारे में मेरा प्लानिंग मिनिस्टर श्री नन्दा के साथ बहुत सा पत्र-व्यवहार हुआ है और उस पत्र-व्यवहार में मैंने बराबर इस बात पर जोर दिया है कि प्लानिंग कमिशन जीवन-मान स्थिर करे। मैं यह भी चाहता हूँ कि आप हमें बतलायें कि एक वर्ग और दूसरे वर्ग के जीवन-मान में कितने का अन्तर आप रखना चाहते हैं। अगर आप इस चीज़ को तय नहीं कर सकते हैं तो आप सोशललिस्टिक पैटर्न किस तरह के स्थापित कर सकते हैं और कैसे उसके बारे में बात कर सकते हैं। आपका दिल और दिमाग साफ होना चाहिए। आज आप इस बात का खुलासा करें कि क्या स्टैंडर्ड आफ लिविंग होगा और क्या आप लोगों का स्टैंडर्ड आफ लिविंग बढ़ाना चाहते हैं और अगर बढ़ाना चाहते हैं तो किस हद तक बढ़ाना चाहते हैं। लेकिन आज उसका आप खुलासा नहीं करना चाहते। इसका भी आप खुलासा करना नहीं चाहते हैं कि एक वर्ग और दूसरे वर्ग के बीच में स्टैंडर्ड आफ लिविंग किस हद तक ज्यादा या कम हो सकता है और जो विषमता विद्यमान है, उसको किस हद तक आप कम करना चाहते हैं। ये सब बातें हैं

जिन पर विचार होना चाहिए और किसी निर्णय पर पहुँचा जाना चाहिए।

मैं समझता हूँ कि हमारे जो साधन हैं उनके मुताबिक हम काम नहीं करते हैं। आज तालीम की बात की जाती है। पूज्य बापू ने कहा था कि हमारी तालीम बुनियादी तालीम होगी। लेकिन आज मुनियादी तालीम की देश में क्या दशा हो रही है, इसकी ओर आपका ध्यान ही नहीं है। इसकी ओर भी आपका ध्यान जाना चाहिए था। मैं बिहार से आता हूँ और बिहार में बुनियादी तालीम की जो रूपरेखा थी वह सारी की सारी नाट कर दी गई है और आज वहाँ पर जो ट्रेडिशनल तालीम है, उसी को प्रशय दिया जा रहा है। इस वास्ते मैं चाहता हूँ कि इस ओर भी आपका ध्यान जाये और बुनियादी तालीम को बढ़ावा मिले।

आप कहते हैं कि जो खर्चा है, उसको घटाया जाना चाहिए। लेकिन मैं देख रहा हूँ कि खर्चा घटाने की बात तो दूर रही, वह बढ़ ही अधिक रहा है। आप यह भी कहते हैं कि शासन का डिसेंट्रलाइजेशन होना चाहिए। लेकिन मैं देख रहा हूँ कि शासन केन्द्रीभूत होता जा रहा है। इस वास्ते मैं चाहता हूँ कि आप जो कहते हैं, उसको करें। आज हम को यह भी अखत्यार होना चाहिए कि हम शासन की रचनात्मक आलोचना कर सकें। आज देखा गया है कि अगर कोई रचनात्मक आलोचना भी करता है, तो वह मुसीबत में फँस जाता है, उस पर आपत्ति आ जाती है। इस वास्ते हर एक को रचनात्मक आलोचना करने की छूट होनी चाहिए।

हमारे सामने जो समस्याएँ हैं, उनका समाधान हम खाद्य की अधिक उपज करके ही कर सकते हैं। लेकिन आज देखने में आ रहा है कि जहाँ जहाँ भी कम्युनिटी डिवेलेपमेंट सेंटर्स खोले गये हैं वहाँ पर ज्यादा जोर

बड़े बड़े मकानात बनाने पर ही दिया जा रहा है। वहां पर बड़े बड़े मकान बन रहे हैं। जहां तक सिंचाई के साधनों का ताल्लुक है, उनको गौण स्थान दिया गया है। मैं समझता हूं कि सिंचाई के साधनों को गौण स्थान नहीं मिलना चाहिए बल्कि एक महत्व का स्थान मिलना चाहिए। साथ ही साथ हमें अपने जीवन में सादगी लानी चाहिए और पूज्य बापू के बताये हुए रास्ते पर चल कर हमें समस्याओं का समाधान खोजना चाहिए।

जिस तरह से आज शासन व्यय बढ़ रहा है, उसे देखते हुए तो ऐसा मालूम देता है, कि विकास कार्यों के लिए हमारे पास पैसा ही नहीं बच रहेगा। इस वास्ते मैं चाहता हूं कि आप यह तय करें कि यदि आप की सी रूपये आय है तो उसका कितना प्रतिशत आप शासन-व्यय पर खर्च करेंगे। जब तक आप ऐसा नहीं करते हैं, आप जितने चाहे टैक्स लगाते जायें आपके पैसे का उपयोग विकास कार्यों में नहीं हो सकता है और जो पैसा आपको मिलेगा वह शासन-व्यय पर ही खर्च हो जायेगा। इस वास्ते मैं निवेदन करना चाहता हूं कि केन्द्रीय सरकार अपने शासन व्यय में कमी करे और ऐसा करने का सब से अच्छा तरीका यह है कि एक निश्चित प्रतिशत से अधिक शासन-व्यय न हो और राज्य सरकारों से कह दिया जाये कि वे भी इसका अनुकरण करें। यदि ऐसा किया गया तो हमारे जो काम हैं, वे आसानी से आगे बढ़ सकेंगे, ऐसा मेरा खयाल है।

जहां तक काश्तकारों का सम्बन्ध है, उनको वर्ष में छः मास तो काम मिलता है और बाकी छः महीने वे खाली बैठे रहते हैं। इस खाली समय का वे अच्छी तरह से उपयोग कर सकें और अपने साधन बढ़ा सकें, इसके लिए यह आवश्यक है कि उसके लिए काटज इंडस्ट्रीज का इंतजाम हो और इसको आप सहयोग के आधार पर कर सकते हैं। जो कुछ भी वहां माल तैयार हो, उसको सरकार खरीद ले। यदि ऐसा किया गया तो यह सहकार का काम आगे बढ़ सकता है।

जहां तक कोओपरेटिव फार्मिंग का सम्बन्ध है, उसके लिए हम को ऐसा वातावरण तैयार करना चाहिए कि वह सफल हो सके और साथ ही साथ देश की पैदावार बढ़ सके।

अन्त में मैं इतना ही निवेदन करना चाहता हूं कि जीवन की आवश्यक वस्तुयें करजमुक्त हौनी चाहिएं और जो लग्जरी गुड्स हैं, लग्जरी की चीजें हैं, उन्हीं पर कर लगाना चाहिए और शासन का डिस्ट्रीलाइजेशन करके हम को आगे बढ़ना चाहिए

Pandit K. C. Sharma (Hapur): The Finance Minister has had compliments from all commercial bodies that voices the opinion in the country. So far as the satisfaction and contentment even of a class is concerned, I congratulate him. But the story does not end here. The simple question is that we have lagged behind in the development of our industrial and agricultural produce and in raising the standard of living of our people for more than a hundred years. The Industrial Revolution in England began with James Watt and the working of the steam engine. When steam came in, no less than a man than Goethe, one of the greatest geniuses that the world has produced stood against it. No less a man than Napoleon stood against the steamship. So, if the Finance Minister and the Government find any difficulty in carrying on against hard opposition, it is not a strange phenomenon.

I realise his difficulties. As I move from place to place, there is only one cry, that this Government is nothing else but a taxing Government. Now, a taxing Government is never a taxing Government only, because tax means money, and money is a dynamic force. Any dynamic force must create something. So when taxes are high, it means something else must needs be high. Taxes cannot be thrown away in the streets or on the road. They are utilised in production and production means raising the standard of living.

[Shri K. C. Sharma]

The difficulty in the situation is that while the industrial revolution began with the Watts engine and steam power from 1780 and lasted till 1840, things began to move rapidly from the beginning of the 20th century. So the agricultural revolution started in 1750 and lasted till 1850. After 1862, the great strikes in agricultural production in Germany, USA, Czechoslovakia and other countries began to come into scene.

These revolutions had their own troubles and difficulties. Yet after hard struggle, they produced wonderful results. The result was that the standard of living of the people was raised and their working capacity enhanced. Education spread and better living was secured.

We have the advantage that we can count upon the experience and knowledge of our predecessors in the field elsewhere in the world. We have also got the advantage of the people knowing full well that they cannot remain stagnant and static and they have to move forward, and they are willing to take to the job and face the difficulties. At the same time; we have got a long history and tradition of remaining as we were. We have to face what is called the 'inertia resistance'. You see this inertia resistance today in the cries for freedom. Nowhere in the world will you find a party like the Swatantra Party. Nowhere in the world will man claim full freedom. Full freedom is the privilege of a beast, not of a man. However highly placed a person may be, there has to be limitation on his freedom; whoever claims the fullest freedom to move about and behave as he likes is denying himself the evolutionary process of development of the very life. This is possible only in India because, situated as we are, we are traditionalists. We look to the past much more than to the future. This is great difficulty and a great danger and an obstacle which ordinary administration will ever fail to

face. It is a heroic task which this Government has to face and I congratulate it on facing it well and bravely.

I agree with the observation of some of the previous speakers that we should not fight shy of high taxation. I do not agree that direct taxation has reached its saturation point. Taxation is necessary. If you look at the countries which were ruined by the Second World War, what do you find? For instance, West Germany had to face the rehabilitation problem of the refugees. We had also to face a similar problem. West Germany imposed a capital levy of half the property for rehabilitation purposes. The people did not grudge it. They faced it bravely. They parted with their property.

Unfortunately in this country, as also even in the most advanced countries, there is this phenomenon, that there is no one civilisation. It is wrong to say that there is such a thing as one civilisation. There are two civilisations in the world, running parallel to each other—the civilisation of the rich, the privileged, and the civilisation of the poor, starting, hard-working people. It is so in India. It is so even in the USA. On the one side, we see people living in palaces, people having all amenities that the human mind can produce or even conceive of and on the other, we see people who are helpless, who work hard, who can only wish to enjoy all the pleasures and amenities of life.

Here in India, there is no question even of pleasure. There is a terror of the privileged people, of which the Nanavati case is an example. It is an indication of where we are going. In the streets, in the cities, I see on the faces of the poor helpless people, particularly the middle class, whose houses have been mortgaged to the blackmarketeer. There is terror of the rich. They can do anything, despite

all over-assertions about service and so on. The poor man feels helpless against the privileged class. This is not a phenomenon which you see in other countries. It is not the case there. But here the rich has struck terror in the heart of the common man, in the heart of the man who has got to go on toiling in the factory or field.

So my first proposition is that the greatest need of the hour is the training, scientific training, of our administrative cadre, a training which will make them work the Constitution and share in the development of the country. They should not only be honest men, but they should be a dynamic force to reach the proposed goal of better living for our people. But this is lacking now. It is no fault of anybody, because you know we started late in the game and one takes time to learn. Anyhow, we have to learn it. Let us learn it and let us act bravely. Things cannot be allowed to move as they are moving. They have to change, and if we do not change them, somebody else will come and change them. We will then be washed away because things, as they are, are an impossible proposition.

With regard to this Budget, I have to submit that this is a good Budget so far as the contentment of certain classes are concerned, but it is a bad Budget so far as the economic dynamism of social objectives is concerned. The modern budget is an indication of the changes of life in the people. In that aspect, this Budget is sadly lacking. There is no indication of any social objective, of any economic dynamism. It is, of course, true that it is a means to provide the wherewithal for working and supporting the Plan for development. But, even a plan of development has to be helped and supported in a certain way. In the view of economic dynamism or social objective, that way is a negation in this Budget.

I would like to point out another aspect of this Budget. Of course, it is obligatory and it is the purpose of a Budget to secure money, the means to run the administration and to support the developmental plans. Socialism presupposes a dynamic movement. At this time of the developmental plan in human affairs, that socialism means a dynamic movement. Therefore, any measure that stands in the way of speed or movement is not in accord with the concept of social progress.

For instance, what does the tax on cycles mean? If you eliminate the cycle in a man's life, a man who has to go to the factory for his work, it means two hours walking. Then, two hours' worth of work is lost to the community. Therefore, even a tax on cycles is not a scientific tax, because it puts an obstacle in the movement of the man who is doing work; and so other taxes also. Diesel engine, tractors and others which are means of production, which create something on which the help are just called the first grade of movement. They do not verge on luxury nor even on comfort. They are the things which help in the bare movement of a worker. Taxes on such things are not scientific and, as such, are not acceptable propositions. From that viewpoint, I think, this Budget is not a scientific Budget.

It might be a very good accountant's Budget—so far as collection of money is concerned. But it is a bad Budget so far as the psychological and scientific base are concerned. I beg to submit that it is time that, we learn to move and move faster and bring a dynamic change. If we remain so what we have been, it is no good.

The most difficult thing in Indian's life is the inertia resistance. This has, somehow, permeated into the very bones and blood of the community. Despite all our best efforts, despite the greatest man moving us all along, we fail to catch up.

Mr. Deputy-Speaker: The hon. Member should soon conclude.

Pandit K. C. Sharma: So my respectful submission is that Budget, through it may be good from the accountants' view point and so far as providing money is concerned, it is bad on scientific and psychological grounds.

My other point is this. We are passing through a revolutionary stage both in industry and in agriculture. So far as industry is concerned, we have big concerns, the steel plants, the aeroplane plants and others. For making them scientific we have invited and imported technological know-how from all over the world. We have also got resources from wherever we could find them to build up our great plants. All congratulations. But, no country, much less a backward country, can have significant industrial revolution without agricultural production being raised side by side with it, for the very simple reason that in the country over 75 per cent of the people are dependent on land.

If you produce consumption goods you must have the purchaser. We are not a country which can have a market outside in the world. So, our market must be created in this very country. Markets could not be created unless we raise the living standards of the peasantry. When industrial revolution took place in the world, side by side with it agricultural revolution also took place. People worked day and night and roamed about in the country. In England you will find that cattle breeding was suited to English conditions, producing the best pedigree bulls and best pedigree cows. But here in India even the best breed, the Hissar is falling. It is vanishing. So, if you have to bring for industrial production the know how from outside, I say that even in agricultural production the things that exist here and the ways in which we have been doing that are not sufficient.

The first thing is that our people are ignorant. Social welfare is a very good; it is a sweet word to pronounce. It is good to appeal to sentiments. But what is the outcome? You spend Rs. 4 crores or Rs. 8 crores on social welfare schemes. But what is the fruit thereof? If those Rs. 8 crores are used in opening village agricultural schools, then the fruit is bad. There is some significance in that.

What I beg to submit is that the prime need of the country today is that industrial revolution should go side by side with resolution in agriculture. The first and foremost primary necessity is that at the village level there should be a primary school of agriculture and the village boy should have, from primary education to the service extension level education at the village. In the city level and in the district level, there should be an Intermediate College of Agriculture; and in the State level, there should be research institutions where new researches and new discovering about the ways of breeding, about seeds, irrigation and various other problems could be made. The services should be organised to help and create new situations in which the farmer would be able to produce better and produce more.

One thing more and it is this. Here in India, as elsewhere, we have got the capital; we have got the industry. We have got an organisation of the employers, the capitals; we have got an organisation of labour, the trade unions. There is no organisation of the peasants as such. In the U.S.A. a movement was started, a movement for the Third Force. That is, there should be an organisation of the peasant as there is an organisation of the employers or the capitalist and an organisation of the labour. You know the standard of life of the peasant or the producer cannot rise because the farmer is the only unfortunate creature. He cannot dictate the price of the commodity which he produces;

he has to accept the price that is offered. There is no other producer who is forced to accept a price which the other man pays. Every other producer dictates his own price; but the peasant cannot dictate his price.

In other countries there are mechanisms by which the prices are fixed. The parity of the prices is measured in terms of non-farm commodity.

M. Deputy-Speaker: The hon. Member must now conclude.

Pandit K. C. Sharma: So, I beg of the hon. Minister to bring into existence an organisation in which the prices of the agricultural commodities would be measured in terms of non-farm products. The standard of living of the peasants may be raised. By raising it the purchasing power of the majority of the people will be increased, which would directly help the progress in the industrial sector.

Dr. Krishnaswami (Chingleput): Mr. Deputy-Speaker, Sir, both in the Budget Speech and in the subsequent statements to the House made by the Finance Minister and his colleagues there is a curious sense of unreality. It is not merely complacency because, in fairness to the Finance Minister and his colleagues, they have made it clear that they do not view the current economic situation with complacency, that they are seized of the stresses and strains through which we are passing through. But a sense of unreality persists because the concrete policies of the Government do not as yet seem to bear the imprint of the crisis through which the country is passing.

The crisis in the political field arises mainly from the uncertainties on the northern border. The fact that after a brief period when there were hopes of significant improvement in Indo-Pakistan relations we have once again slipped back on that front adds to the gravity of the situation. There is no point in carrying on as if nothing has occurred, as if no change has taken place. In the political context, there

is at least as yet no evidence of fresh thinking on some of the basic postulates of foreign policy.

In the economic field, there is growing evidence that our difficulties are, if anything, going to be greater in the coming year. Wholesale prices and, more particularly, retail prices have been rising more or less steadily over the past two years. There is excess liquidity in our monetary system. There is no discernible evidence of any bigger lasting push to agricultural production. This is true, particularly, of agricultural raw materials and essential food articles, vegetable oils and various other items. We have been, I regret to say, far too much pre-occupied about food-grains and their prices. Though they are, no doubt, very important, they do not by any means tell the whole story. The time has come when we should be equally vigilant about production trends of all other agricultural commodities.

In the coming year, the outlook for foodgrains is not likely to be bright unless we have a bumper crop of rice this winter. The production of cotton textiles continues to be in the doldrums because of the shortage of raw cotton, and the prices of cotton textiles are rising. Production of steel has risen but not as much as we anticipated. Production of coal is well below the target, and the shortage of high-grade coal has begun to affect production in certain lines including the output of fertilisers of Sindri. The pressure on foreign exchange reserves which had abated during the earlier period of 1959-60 has again tended to increase. Altogether, Mr. Deputy-Speaker, there is a building up of inflationary potential in our system. Of course, this has been recognised in the economic survey presented to us by the Finance Minister, but neither in the economic survey nor in official statements in Parliament or outside is there any concrete indication of how the Government intends to tackle the situation. It is not enough to reiterate, as some of my hon. friends, do,

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that a developing economy is bound to face such strains. That does not help because essentially these strains do create a vast human problem, and unless we are able to mitigate these stresses and strains they will acquire dangerous proportions. And yet, in the economic as in the political field there does not seem to be any awareness of the changed context, no sense of urgency, no sense of crisis. Of course, it may be argued that there is no advantage in being panicky and being rushed into hasty steps, but let us realise that we cannot afford to continue along the same beaten route and that we have to think afresh on all these questions.

What should be our policy? In the political field, Sir, the occasion of the forthcoming talks with the Prime Minister of China should be utilised to make it clear that our stand on the border issue is firm and irrevocable, that there is no question of negotiating except on the basis of historically determined frontiers either by past treaty or ancient usages. Even if the talks fail, because we stick to our position, it would by no means be a tragedy. On the other hand, if the process of negotiation results in any kind of a compromise solution in respect of our frontiers we would have lost the consistency of a major principle. The way would then be open for further demands for territorial adjustments supported in practice by a *fait accompli*. This has to be avoided not only from the angle of consideration of our own territorial integrity but also from the point of view of having a policy which is based on a consistent view of international behaviour and obligations. What is at stake is not a few miles of inhospitable territory, but the moral and political position of India in South-East Asia and in the rest of the world.

The approach to the political problem has its economic counterpart.

Unless the leadership—and this includes not only the Government but also the ruling party—is able to instil at the grass roots level a sense of urgency and a sense of purpose there will be little material change. There is no doubt that we have achieved in the past ten years a certain degree of success in our efforts to develop rapidly. I am aware of the figures that are supplied to us by the Economic Survey and by the Planning Commission. But the effect of these developments, let us recognise, have still not percolated to large sections of our society. They have yet to see any material change in their way of life, in what they produce, how they produce commodities, how much they produce and what improvement there is in their level of living.

It is true that we cannot overcome the stagnation of a century within a decade, but unless we are able to recruit the enthusiastic and active support of millions of our people in the process of development our economic difficulties will increase rather than diminish in the coming years.

For instance, it is clear from all accounts that have been supplied, both officially and non-officially, that the kharif and rabi campaigns launched last year have had only a limited response. Have we learned from that experience? If so, what precisely do we intend doing about that in the coming months to ensure better response? Take the problem of distribution of foodgrains, the anomalous situation where substantial proportions of our country's population continue to pay between 30 per cent and 40 per cent more for foodgrains than in other parts of the country. It is true that in a period of shortage or of scarcities a restriction on movements is one way of avoiding difficulties and organising distribution better. But the implicit assumption in all zonal controls is that procurement in surplus areas enables significant diversion to deficit areas to be made in order to bring down the

prices. And that is the better method of distribution than to allowing the prices to rise in surplus areas and fall in deficit areas. Experience so far, however, in all the surplus areas has shown that procurement has been nominal, that zonal restrictions are rigorous, and the only result has been a wholly iniquitous system of distribution of foodgrains.

There is a great deal of talk about price policy and price stabilisation. We understand that the National Development Council is expected to evolve an appropriate price policy. How fatuous that this body, which is possibly the highest policy-making body in this country, should concern itself with price policy and not with other economic policies? The simple truth of the matter is that prices are a resultant of economic factors: they are the result of various forces in the economy; of the levels of aggregate demand, of production, of money supply of taxation and of distribution. If prices have a persistent tendency to rise, the solution is to be found not in formulating a price scheme but in adjusting our economic policies. If the whole Plan is not in balance or if there are substantial sectors in which it is in imbalance, no price policy can possibly solve the malaise. And yet, it is the impossible thing with which the Nation Development Council has been concerned for the past two sessions. One should at least have a sense of realism in tackling such problems. One should have at least a certain level of expert knowledge to be displayed by the members of the Planning Commission in suggesting possible remedies to various representatives of the National Development Council.

There is indeed a touch of faith in the ability of a price policy to solve the problem of prices just as there is in certain academic circles of Poona a perennial insistence on an integrated system of controls as a solution to what is basically a problem of increasing production, which is advocated.

What is the policy that we should adopt? My hon. friends have referred

to various taxation measures proposed by the Finance Minister. I should like to invite the attention of this House to something which is basic. The main issue which is going to face the House and the country would not be so much the level of direct or indirect taxes as our capacity to control the inflationary potential. A sharp rise of ten points in the cost of living index would lead to a greater amount of misery than about ten to twelve of these excise taxes put together. I do not have the necessary figures or the time at my disposal, but when in 1958, the National Development Council announced, without having the necessary buffer stock, without having the knowledge of how to organise a market, the policy of State trading, immediately there was a sharp rise in the price of wheat which led, according to my estimate, to an increase in profits of about Rs. 65 crores in the pockets of middlemen. That itself, apart from rising the prices, also raised the cost of living of large sections of our people.

One should concentrate, particularly in these days of planning, not just on taxes but on the economic situation as a whole, and I would wish my hon. friends who are speaking so much in favour of the common man to concentrate their attention on the dangerous inflationary potential that is growing in our system.

We talk of increasing exports, but what are the incentives that we have given to increase the production of agricultural raw materials? One should realise that in a growing and dynamic economy where incomes are increasing, internal demand is bound to increase, and unless there is an overall increase in the production of raw materials and those commodities which are in demand both in the internal and external market, a dangerous situation would result. There is, however, in my judgment not enough attention paid to these factors, and I would only wish and hope that all my hon. friends who have devoted so much time to these problems and who are advised by

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great experts of the Planning Commission will find some little time to examine some of the basic features of our growing economy.

I have already spoken about the political factors which we have to take into account and I do not want to add anything more to that. But I do wish them to realise that a sound economy, well-gearred and maintained in balance, would after all give us greater might in an hour of crisis and we would be able to draw more freely and much more on our resources than we would in an economy which is run on haphazard lines.

Shri Somani (Dausa): Mr. Deputy-Speaker: Sir, the hon. Finance Minister has announced this morning certain readjustments of the duties levied at the time of the original budget. In my opinion, the adjustments announced are not quite adequate and should have gone further. But one should be thankful for small mercies, and I would, therefore, welcome this opportunity of congratulating the Finance Minister for whatever concessions he has been able to announce in certain directions. Unfortunately, the list of concessions does not include any concessions so far as the corporate sector is concerned. The Finance Minister has of course made some reference about the difficulties which the preference shareholders are experiencing due to the new policy of company taxation and structure. I welcome that assurance, and I do hope and trust that if opportunity arises, and if certain companies do not come forward to compensate the claims of the preference shareholders, Government should come forward at the appropriate time to see that the interests of the preference shareholders are properly safeguarded.

I have heard a lot of criticism about the direct taxation structure and a plea has been made as if the Finance Minister has been unduly favourable towards this sector, and as if the incidence of indirect taxation is unduly heavy. When we talk of

taxation, we must not lose sight of the fact that taxation itself cannot be an end in itself but it is only a means to an end. When the private sector asks for certain concessions and incentives it is mistaken as if the representations are being made for making individuals richer, and the basic fact is lost sight of, namely that these concessions are being asked for to stimulate production activity in the industrialisation of the country.

I have no doubt in my mind that taxation in the direct field has reached the saturation point and, if anything, there is a need for some reliefs and concessions to be given to this sector. I would like respectfully to submit that any such concessions which can be given and which ought to be given will pay rich dividends to our national economy. (*Interp-tion*). After all, certain facts and figures were given about the income from the direct taxation sector and how the increase in the income-tax has not been corresponding to the increase in the income of this sector. But the basic fact that is lost sight of is, whatever resources have been left with the corporate sector due to certain sacrifice of revenue, maybe in the shape of additional depreciation or development rebate, all those resources have gone into the increase in the productive capacity of the various industrial units and have enriched our economy in so many ways. It is, therefore, no use belittling the significance of the resources which have been left with the corporate sector and the manner in which those resources have been utilised in the expansion and establishment of new industrial enterprises.

15 hrs.

I have no doubt in my mind that if an impartial analysis is made of the achievements of the private sector, whatever may be its shortcomings and failings, the achievements are bound to be regarded as impressive. I will go a step further and repeat the memorable words which Sir Winston

Churchill had used at the time of the last war, when he wrote to President Roosevelt of America: "Give us the tools and we shall produce the job". Similarly, when the private sector is asking for more resources, it is asking for more tools in its fight against poverty and unemployment. Facts and figures can be given to show that whatever resources have been left in the field of the corporate sector have been used in the best possible manner for the benefit of the country and of the community at large.

The facts are quite obvious. So far as the field of personal taxation is concerned, my hon. friend, Shri Karni Singhji was arguing a little while ago how the incidence of taxation that a certain higher income-groups have to pay to the State exchequer is more than 100 per cent of their income. It is true that this is inclusive of the wealth tax, but the fact remains that you can imagine the reactions of a person who, if he invests something in an industrial undertaking has to meet the loss from his own resources, but if he makes something out of the working of the undertaking and gets some income, he has to surrender the entire income to the national exchequer. It may be all right from the point of view of those who talk in terms of still further wide scope for increasing direct taxation. But if we see the trend of the taxation measures in various advanced countries like U.K., U.S.A., West Germany and even Pakistan, we will find that a number of concessions have been given during the last two or three years to the corporate sector to encourage them to utilise the additional resources for the increase in industrial production.

So far as the corporate sector is concerned, I would like to give certain figures which are given in the December Issue of the Reserve Bank of India Bulletin, which will show that the corporate sector is left with no surplus after paying taxes and dividends to the shareholders:

"Though profits after tax increased by Rs. 3.1 crores, dividends or profits distributed did not show an appreciable rise, the figures for 1957 and 1958 being Rs. 16.4 crores and Rs. 17.0 crores respectively; consequently, profits retained moved up from Rs. 0.5 crores in 1957 to Rs. 2.0 crores in 1958. Retained profits expressed as percentage of profits after tax formed 10.6 per cent in 1958.

The return on equity capital, indicated by profits after tax to net worth, rose from 5.1 per cent in 1957 to 5.9 per cent in 1958. However, the ratio of dividends to net worth remained unchanged during the year, at 5.2 per cent."

This is the story after studying about 462 companies in the private sector, which shows the nature of the resources which have been left with the private sector after paying taxes and dividends. I do not see, therefore, any justification for the inference that there is any scope for upward increase both in the field of personal taxation as well as in the corporate sector.

I need not labour on this point further, as the hon. Finance Minister has indicated more than once that he has no intention to give any relief, even if the realisations in the new system are more than what is budgeted for. But I would like to make a plea here for some consideration for the small-scale and medium-scale industrial enterprises. Our Prime Minister, in his address to the Federation the other day, visualised millions of small-scale and medium-scale enterprises springing up during the third Plan and the subsequent period in the private sector. Similarly, the leaders of the business community have also visualised a very dynamic and rapid expansion of the field of private sector in small-scale and medium-scale industries. Shri G. D. Birla, on more than one occasion, at the time of the business convention and at Ahmedabad visualised the

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increase in the number of companies and investors to lakhs and that shows how both the Government and the private sector are on common ground and how there is no controversy so far as the development of small and medium-scale industrial enterprises are concerned.

Here again, the hon. Finance Minister has not seen his way to have utilised a part of the increased resources which he will gather from this new taxation structure to be passed on to promote the industrialisation in these fields. There is a rebate of 5 per cent. no doubt, in the super-tax when the income of a company is below Rs. 25,000. First of all, only public limited companies, having an income of Rs. 25,000 will be eligible to this rebate. So far as the small entrepreneur is concerned, you will realise how difficult it is for him to float public limited companies. From that point of view, this relief is hardly going to be effective so far as the small-scale sector is concerned. So, it is necessary that the distinction between public and private limited companies, so far as this aspect of relief is concerned, should be abolished. This 5 per cent also is not quite enough. At a time when we are thinking of very rapid expansion in this field, it is desirable that the hon. Finance Minister should have considered some more relief at least for this sector.

It is not the question of taxation alone. We have heard recently how a lot of difficulties are caused by certain procedures and regulations, which of course are inevitable in a planned economy. But these could easily go to an extent as to retard the achievement of the very objective we have in view. Certain controls and regulations may be necessary. So far as the big business houses are concerned, somehow they may be able to go through all these formalities. But I am drawing the attention of Government to the handicaps which come in

the way of the small entrepreneur—going through all these hurdles and formalities under the company law, capital issue restrictions, import licences, industrial licences, availability of raw materials, availability of the necessary financial resources from the various Government agencies, etc.

I have got some experience in this regard. The hon. Finance Minister was telling us the other day very rightly that he wants Government assistance and loan facilities from these corporations to flow more and more into the field of small and medium-scale industries, rather than big industries. But the fact remains that Government themselves have to take some positive measures to make it possible. After all, the security which is offered by the big business houses facilitates the sanction of the loan facilities from finance corporations. But if you want really to channelise these resources to the small and medium-scale sector, naturally some preferential treatment will have to be given by these corporations in the matter of security and safety. I welcome, in this connection, the announcement of the hon. Finance Minister the other day about the Reserve Bank of India Act being amended so as to ensure certain guarantees being given for the small-scale sector. But much more needs to be done. There is a lot of rigidity and delays are just coming in the way of the rapid progress which we all want.

In this connection, I would also like to draw the attention of the Government to the very big resources which are lying with the Re-finance Corporation. The amount is as big as Rs. 37½ crores. It is specially earmarked for increase in production in the private sector. Although more than three years have passed since the Re-finance Corporation has begun to function, only some Rs. 2 crores or 3 crores have been so far distributed and the entire balance amount

remains locked up. I would, therefore, suggest that the rules and regulations which are in force should be relaxed and steps should be taken to ensure that these relaxations are decided at any early date.

Then I would like to refer to the price policies which the Government follow in regard to certain commodities which are in scarce supply. I quite understand the need to ensure that the consumers do get the benefit of controlled rates when the production does not keep pace with the demand. But the basic objective in the formation of these policies should be to ensure the expansion of production of that commodity rather than to depend on these controls for an indefinite period. I find that no uniform policy is being pursued by the Government on Tariff Commission in this connection. In certain cases certain elements of expansion cost is allowed in the calculation of the price that is allowed. In certain cases, certain rehabilitation allowance is also allowed. In certain cases, certain other costs are allowed whereas in certain cases they are not allowed. My submission is that if Government want the production to increase, they should not take such a rigid view as to make things difficult for such controlled industries. Indeed, from the way in which the stock exchanges have behaved, so far as the prices of those shares of those controlled commodities are concerned, it will be quite obvious that they are not getting a fair deal.

Look at the question of the cement industry. We saw the other day the Estimates Committee pointed out how the State Trading Corporation has taken such a big share of the prices which are paid by the public. Even a small increase in price in the cement industry on the basis of the very formula which the Tariff Commission has laid down has not been allowed. The Government have not been forthcoming to take a temporary

decision to ensure that the industry will not suffer. Months have passed since representations were given, the question is being examined and yet no final decision is given. I am, therefore, submitting that in order that our production will not suffer, it is very essential that the policy of the Government in relation to commodities which are controlled should be such which will ensure their expansion programme.

One word more and I will finish, and that is about the textile industry. The difficulties consequent on the Wage Board recommendations have been brought to the notice of the Government. I wish that the implementation of these recommendations should be linked with increased productivity. After all, if you want to avoid increase in price of such an essential commodity as cloth, naturally you have to ensure that the increased incidence is neutralised by increased production and by various scientific re-assessment of the workloads in various sectors it is possible to achieve this result.

Shri Narayanankutty Menon: But the hon. Member is a party to the decision of the Wage Board, and their report is a unanimous one.

Shri Somani: The Wage Board itself suggested that the Government should set up a body to bring about rationalisation. I am not making any suggestion which is not in the Wage Board report itself. The Wage Board strongly recommended that, if necessary, Government should intervene and bring about rationalisation in the various sectors, which is really long overdue. Modernisation of the textile industry would require an enormous amount of money. I think it would be of the order of Rs. 200 crores. That has to come one way or the other. Either you have to increase the profitability of the industry so that the industry will be able to attract that capital from the market, or else the Government or the N.I.D.C. will have to come to the rescue of the

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industry, because this is a premier industry on which so much depends in various sectors of our economy. So, the modernisation programme of this industry should receive the first priority which it deserves

Shri C. R. Pattabji Raman (Kumbakonam): Mr. Deputy-Speaker, as has been pointed out at the Sadasivanagar session of the Indian National Congress, the general policies and programmes laid down by the Government and adopted have resulted in agricultural and industrial development and it has been widely appreciated that the measures taken have justified themselves. But there is no doubt that there appears a gap between the policies and programmes and their implementation which slows down the rate of progress. Therefore, I would suggest at the very outset, that steps must be taken to ensure that the policies and programmes laid down should be carried out without delay so that the progress is speeded up. The administrative services of India are competent. But they have to function under the rules and procedures which may cause delay. So, these rules and procedures have to be modified. It must be understood that mere laying down of right policies and programmes is not enough. The test is performance or implementation. It is on the basis of these tests that the individual officers should be criticised or given praise. Responsibilities should be fixed on particular individuals in the administration for specific tasks in relation to a programme. The emphasis on procedure which causes delay and hampers initiative should be changed. Therefore, any attempt that leads towards our objective, which aims in the near future of attaining a self-sustaining and self-generating economy, both in the agricultural and industrial sector, is very important.

Having said that, I wish your leave to go to economy in civil expenditure. It will be of interest to the

House to know that the Government of India, being the largest single employer in the country, the budgetary position, so far as Government was concerned, in 1949-50 was Rs. 350 crores. It rose to Rs. 840 crores in 1959-60. The civilian personnel, excluding the Administrative Services (ICS, IAS etc.) and the Indian Missions abroad, have increased from 5,47,000 in 1950 to 7,10,000 at the end of 1958. In addition, there is more or less a permanent non-regular establishment of 63,000 employees. The wages and salaries paid by Government, excluding the departmental commercial undertakings but including Defence, have risen from Rs. 169 crores in 1956-57 to Rs. 237 crores in 1959-60. The wages and salaries of the Government administrative departments have increased from Rs. 75.4 crores to 107.7 crores. The other figures with regard to staff in Railways has increased from 7,73,368 in 1948-49 to 11,11,026 in 1957-58. I am reading all this not merely to point out that it is inevitable in an expanding economy that our services must also increase to make it a welfare economy but there is the *sine qua non* that every attempt should be made to prevent the general tendency to add to the staff on the least pretext of work. This must be severely checked. It is also necessary to impress on the administrative departments that it is more economical to have a contented, compact and an efficient staff. The governing principles of all expenditure should be—what are we spending the amount for and what is the country going to gain out of it? Non-productive and non-developmental expenditure should be drastically cut to the minimum. The *Economic Survey* also refers to this. Regarding the increase in non-developmental expenditure, the *Economic Survey* states:

“Public revenues have increased significantly over the last three years, partly as a result of the tax measures adopted and partly in

consequence of the rise in money incomes. The proportion of public revenues to national income has gone up from 9.1 per cent in 1956-57 to about 10.1 per cent, but this rise has been absorbed, more or less by the increase in non-development expenditures. In consequence, the reliance on borrowing from the public, from the banking system and from abroad for financing the Plan has tended to increase."

At one time an attempt was made to separate defence expenditure from civil or general expenditure. This is wholly wrong. They are also drawing from the Consolidated Fund. To quote Blackstone, "the river Thames is still the same river though the parts which compose it are changing every minute." Therefore, no attempt should be made to separate defence personnel and expenditure on defence personnel from general expenditure.

I also find that they do not have an effective survey of all the employees under the various ministries. There was a census some time in 1955. It will take about six months to have a fresh census. We would like to know what personnel each Ministry has and how the personnel has increased. For example, the Government Census reported that there were 6,085 employees in the Ministry of Commerce and Industry in 1955. The returns filed by the Ministry with the Ministry of Labour showed that the staff strength in December, 1958 was 11,035. Finally, according to the Ministry of Commerce and Industry themselves the staff strength in 1955 was 14,041 and 19,939 in December, 1958.

That is the position with regard to the increase in the various administrative cadres and personnel. I have no doubt that under the shrewd and vigilant eyes of the hon. Finance Minister, with his great record in Bombay and here, effective steps will be

taken to prevent wasteful expenditure and, what is more important, effective steps will be taken to see that the taxpayer gets 16 annas in the rupee or 100 nP. in the rupee back for what he spends.

Much of what I was going to say about co-operative societies has become unnecessary, if I may say so, on account of the great concessions and very wise measures that the hon. Finance Minister has indicated this morning in his opening speech. Anything done to increase the number of co-operative societies in this country will be a good thing because that will prevent lopsided development in the urban areas. It is through co-operative societies that there can be all round development so far as rural areas are concerned. The history of the co-operative societies in India is only about 50 years old. So far as the sugar factories are concerned, I find that of the total number of 168 factories in the country 68 are in UP, 38 are in Bihar and the remaining factories are spread over the rest of the country. That was the position at the beginning of this year. I find that there has been a steady growth in the number of sugar factories. The total production of sugar is 20 lakh tons. In Bombay State it is 4,05,000 and odd tons. The production of co-operative sugar factories in Bombay State is 1,36,000 and odd tons. Therefore it is a great relief that these co-operative societies will get because they are really agricultural and most of the holdings are by individual members who own less than three acres. I find that 73 per cent to 80 per cent of the total number of members of these co-operative societies, specially in Bombay and other places in the South, are producer members holding three acres and less. They form 73 per cent to 80 per cent of the membership. Therefore the role of co-operative societies cannot be over-emphasised because they not only help in capital accumulation in

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rural areas and provide scope for dispersal of industries but they also contribute directly or indirectly to the Plan and provide a source to secure repayment of other outstandings. Finally in the case of producer societies there is equitable distribution of sugar.

Having said that, with your leave I wish to impress on the hon. Finance Minister, he being a member of the Planning Commission, that another very important method by which rural areas can be kept satisfied and prosperity can be taken to them is inland water transport. I have to speak about it with some detail on another ground.

What is the position in India? There are 5,000 miles of river routes in India. At present only 1,557 miles of river are navigable by mechanically propelled vessels and 3,587 miles of river stretches are navigable by large country-boats. In the Second Plan only Rs. 3 crores have been made available for the development of inland water transport. The Planning Commission subsequently reduced even this small provision. The report of the Irrigation and Power Ministry only refers to hydrographic surveys made between 1950 and 1960 and to various surveys and studies made. Nothing has happened so far as inland water transport is concerned.

What has happened to the canals system specially in the dry areas? I can think of South India, for example. If Krishna and Pennar are linked up a good patch of land in Chittoor and North Arcot districts will have navigable canals. A lot of people will be earning their living with boatmen plying and people fishing in those canals. There are so many occupations that it can offer. Canal irrigation has the top priority in Russia where the Volga Canal functions. In Canada when the St. Lawrence Waterways were joined the Queen and President Eisenhower were pre-

sent. That should be done in India also. The Rajasthan Canal is not sufficient. There should be many navigable canals. I always express the hope and I dream that the Cauvery will be joined to Ganga. That is not my original idea. Great men have thought about it. It is essential.

Having said that, I may refer to direct and indirect taxes to which frequent references have been made. It is frequently forgotten that there are only a million people in India who fall under direct taxation. The Central revenues from import duties fell from 54.4 per cent in 1938-39 to 20.1 per cent in 1960-61. That is because we have had progressive industrialisation of the country and there have been restrictions on imports. That is inevitable. We have also depended very much on excise duties as source of revenue. In a country like ours which is comparatively poor, the population consists mainly of common men. They have also to bear some small burden of the country's taxation.

Shri Nagi Reddy (Anantapur): Small burden!

Shri C. R. Pattabhi Raman: I am sure that the incidence of indirect taxation is not heavier than what the poor man or his family can bear. The Taxation Enquiry Commission have suggested a careful selection so far as indirect taxes are concerned. The incidence of duty as tax per cent of total expenditure of India is rather illuminating. It works out approximately to 1.66 per cent for monthly income groups of Rs. 150 rising to 5.67 per cent for income groups over Rs. 300 per month. On an average in respect of all expenditure levels combined it is only 3.86 per cent which cannot be considered as burdensome. The *per capita* share of the Union excise revenue of some of the commodities is 9.30 as against 2.30 in 1952-53.

It may be of interest specially to hon. Members in the Opposition to know that the figures for indirect taxation are as follows:

Pakistan—70 per cent.
 India—67·2 per cent.
 France—74 per cent.
 Switzerland—73 per cent.
 USSR—83 per cent.

Even in England where it is lower than in India the proportion of tax to total revenue is as high as 43 per cent.

There must also be simplification so far as the process of collection of indirect taxes is concerned. I am sure the hon. Finance Minister will take good care of it.

Shri D. A. Katti (Chikodi): What is the *per capita* income in England?

Shri C. R. Pattabhi Raman: It may be higher but compare it with the prices. Money must be used as a token. I need not tell my good friend from the Opposition that money should not be made a commodity. It is a token. The *per capita* income will bear its own comparison to the incidence of the ruling prices there.

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

Shri C. R. Pattabhi Raman: Frequent reference has been made to the failure to collect arrears of taxes. Professor Kaldor only the other day was occupying a great position in our country. He used to be listened to with great respect. As our hon. Finance Minister has said the other day, we have not mortgaged our intelligence to anyone. Professor Kaldor made a woolly mess with regard to evasion. He got mixed up with evasion and avoidance. What can be properly avoided is proper. For example, if a lawyer who is earning is using his car for private purposes and for professional purposes he will get 50 per cent rebate

on the expenditure on the car. It is proper avoidance. That is proper avoidance, and that is not wrong. Prof. Kaldor made a holy mess with regard to tax arrears, and our able Finance Minister has pointed out that his figures are too high. Prof. Kaldor put it at Rs. 200 crores, but certainly it will not be above Rs. 20 to Rs. 30 crores. Therefore, the position is not so bad as painted by some hon. Members, as compared to the USA or even the UK for that matter.

I have referred to tax evasion. With regard to arrears, we have to go by a certain norm. We have got the Evidence Act and the Income-tax Act. Under section 28 of the Income-tax Act, any person concealing the particulars of his income or deliberately furnishing inaccurate particulars of such income, is liable by way of penalty, in addition to the amount of income-tax and super-tax, if any, payable by him, a sum not exceeding one and a half times that amount. Under section 52 of the Income-tax Act, if a person makes a statement in a verification which is false, and which he either knows or believes to be false he is punishable, on conviction, with simple imprisonment which may extend to six months, or with fine which may extend to Rs. 1,000, or with both.

With regard to cases, it may not be out of place to say that the number of cases instituted have increased to 24,000 in 1957-58 from 16,000 in 1953-54, and the number disposed of was 13,000-odd. The number of prosecutions instituted, those that were successful and the number of cases compounded are also given. In this connection I should say that compounding is very essential in income-tax. It is for the department to decide whether they have got sufficient evidence to book the person, to see to it that he is imprisoned or that penalty is recovered from him. If they feel in their best judgment that compounding is better, they should

[Shri C. R. Pattabhi Raman]

do so. Therefore, to say that arrears are increasing and that action has not been taken against tax-evaders is far from the mark. The Tyagi Committee has suggested recasting various provisions of section 28 of the Income-tax Act and also of the Indian Penal Code, and I dare say that in course of time we will have to amend perhaps even section 177 of the Indian Penal Code which refers to furnishing of false information and section 192 which refers to fabricating false evidence. All these are taken notice of, and there is a general feeling in the country that it is not going to be an easy matter to avoid taxation.

My final point is with regard to the Dayabhaga family to which reference has been made. The Hindu undivided family is an undivided family, whether it is Mitakshara or Dayabhaga. In both these systems the family is really a single unit. I am not trying to say something original. The Income-tax Investigation Commission has dealt with this in great detail, so also the Taxation Enquiry Commission. The Commissions were of the view that such assessment was not only not inconsistent with but substantially agreed with the legal position under the Hindu law. Under the Dayabhaga law, a father is the absolute owner of the property that devolves on him from his father and also of its income. That is very important. After the death of the father, his absolute ownership gives place to the common ownership of the sons and an undivided family comes into existence. Though the share of the Dayabhaga coparcener in the corpus of the property is defined, he is not entitled to a corresponding or any specific share of the income, which is received by the family manager just as in the case of a Mitakshara family. In this sense, there is no individual ownership of any specific share of the family income either under the Mitakshara or

the Dayabhaga school of Hindu law so long as the family remains undivided. Thus, the assessment of the income of a Dayabhaga Hindu undivided family as a single unit is justified.

Shri Supakar (Sambalpur): Shri A. P. Jain and some other hon. friends referred to the necessity of paying greater attention to physical targets in our Plan. Unless we achieve a reasonable return from the huge investment from foreign borrowing involving huge quantities of foreign exchange, our expectations of meeting the development needs of the country and repaying the loans may not materialise. And we may be landed into the deeper morass of higher prices and foreign exchange difficulties. In this connection, I want to cite only one instance amongst so many, namely that of the Rourkela Steel Plan. We are investing a huge sum of Rs. 211 crores on this plant with a time-schedule of production and with some expectation of certain quantitative production. Both these expectations have failed so far, yielding less goods and less return on our investment. And what is the consequence? We may raise the price to counter-balance under-production in such cases, but it has its own repercussion. We cannot compete with foreign products if we proceed in this manner.

Therefore, it is time, before we finalise the Third Five Year Plan, to examine how far our projects, the steel projects, the irrigation projects, and other projects in the public sector and private sector have yielded results commensurate with the investment, and what the economic repercussion of such shortfalls is.

To meet the exacting needs of the Second Five Year Plan, we went in for a new type of direct taxes, such as the wealth tax, the expenditure tax and the gift tax, besides other older taxes like income-tax and the

capital gains tax. But we find that in actual practice, our great expectations from this system of taxes have not materialised. On the other hand, in some respects, it seems to have affected business. This is probably the reason why our Finance Minister has given some concession to companies etc. to give some relief and stimulus to bigger production in business. But the overall picture is that the direct taxes have not yield the desired outcome. Therefore, we find that the pressure on indirect taxes has naturally increased. But this has also its undesirable repercussions.

Apart from the fact that indirect taxes hit the poor and middle class people more, it is also well known that a very broad-based excise duty tends to create price inflation, and in that very process, decreases the real value of the tax collected.

The total excise duties have gone up from Rs. 67.54 crores in 1950-51 to Rs. 379.94 crores in the current year, and if we allow for a reduction of about Rs. 60 lakhs according to the announcement made this morning, it is still as high as Rs. 379 crores. We feel, therefore, that Government should examine how far this steep rise in such broad-based Excise duties in the course of the First Five Year Plan, and a steeper rise during the Second Five Year Plan period, have contributed to the rise in the cost of living index and of prices during these periods. This spiral of higher prices and higher duties and taxes gives as a false sense of greater sacrifice, and perhaps, of greater resentment from the people who are deriving comparatively smaller amount of material benefit.

The Finance Minister has given some concession on certain taxes as announced this morning and he deserves our thanks for it. But I feel that it is not sufficient. The amount of relief is not so important as the emphasis on the tax and the relief on different commodities. I shall now briefly deal with a few items of excise duties.

I shall first take the excise duty of Rs. 10 per ton on pig iron. Of course, this imposition of excise duty on pig iron will not affect the producers like Tatas, IISCO or the steel plants in the public sector, because they will easily be able to pass it on to the small scale industries and to other consumers. I referred to the short-fall in production of pig iron which is sure to raise the price. If we add the excise duty of Rs. 10 per ton, I do not know if it can compete in the foreign market, now that we propose to export a good quantity of pig iron to foreign countries. Incidentally, I may say that I do not understand the wisdom of the policy of our exporting raw iron ore and manganese ore to Japan or the USA, when we could easily export pig iron or ferro-manganese to these foreign countries. This would have created better employment opportunities in our country and earned us a larger amount of foreign exchange with less shipping space in which we are so desperately deficient. If the Government makes better use of our material resources and tries to raise more non-tax revenue from the better use of our mineral and agricultural products like ore, tea and jute and tries to grow more food crops than is done today, I am sure the imbalance in the economy and the inflationary trend created by heavy taxation and deficit financing, could be corrected to an appreciable extent.

Now, referring to the food problem in our country, the Finance Minister told us that it was possible to live on 1300 calories per day, whereas the Planning Commission and nutritional experts have fixed 3000 calories as the average calorific intake of the average man in a nation. A careful study of the excise duties levied this year leaves no doubt in my mind that it is possible to live with 1300 calories a day! If we study the excise on footwear, which is a taxation on walking, and probably on kicking, if we examine the excise duty on bicycles, which restricts our movement, if we scrutinise

[Shri Supakar]

the excise duty on motor vehicles of all sorts including trucks, which also prevents us from greater movement, we are not surprised when we find our Finance Minister saying that 1300 calories a day are sufficient. When India wants a nation very much living, moving and kicking, the excise on the soles of footwear makes kicking more costly. With the introduction of Prohibition, the Finance Minister saved our souls and with the excise on soles and heels of footwear, he now wants to save our soles, the soles under our feet. We cannot afford to wear soles which are more costly. Even cycles are now going to be more costly. Some time ago the Prime Minister said at a public meeting that we are entering the bicycle age. That is to say, we are making certain progress from our lethargic and slow life. And, at this juncture, if such a heavy duty is laid on the rims and free-wheels and also tyres and tubes, thereby raising the price of an average cycle by about Rs. 12 to Rs. 15, in spite of the concession that was announced today, I do not see how we shall encourage our people, especially the poorer sections to live a more active and energetic life.

I shall next come to the excise duty on films. I am glad that the hon. Minister announced some concession; but, still even after this concession, it will be very difficult for some of the State film industries, especially the more backward in film industry like Oriya where the consumption is very small, such a heavy duty on a smaller number of prints on a graduated scale is likely to be a great handicap to the development of the film industry which we very much wish to encourage. No doubt, in those places where the film producers can afford to pay huge salaries to the stars and the staff, such a high scale of excise on films may be justified. But not so in the case of other language films. And, I hope the Finance Minister will give some further consideration to these matters.

About the distribution of taxes, I will just make one point and then conclude. Regarding the distribution of taxes, especially income-tax and other taxes, Government distributes them on the recommendations of the Finance Commission, according to collection. But that leaves the backward States more backward. Those States which are not so industrially advanced get less and they cannot make up for their backwardness.

I would just take as an illustration the case of Orissa where the main resources are minerals and food products, especially rice. You know that rice is practically controlled, especially after State trading. And the Government of India dictates to the States the prices at which it is to be sold to the other States. In that sense, their income and the prospect of their earning more is limited.

So far as minerals are concerned, though it would yield a very high amount of revenue to such States, still it is also solely controlled by the Government of India. But, unfortunately, in such matters, the Government of India do not give any credit whatsoever to such backward States. Therefore, in the race for parity, for making the whole of India equally prosperous and to come to a definite standard in the standard of living of the common man, this disparity remains. I would say it tends to grow more and the marked distinction between the richer State and the poorer State, both from the State point of view and from the common man's point of view grows from day to day as we proceed from Plan to Plan and more so on account of the principle of asking for matching grants from all the states.

श्रीमती उमा नेहरू : (सीतापुर) :

उपाध्यक्ष महोदय, मैं आपकी बहुत मशकूर हूँ कि मुझे आप ने इस बिल पर बोलने का समय दिया। देश के विकास के लिए तीन

चीजों की जरूरत होती है। सब से पहले परिश्रम की, परिश्रम के साथ त्याग की और त्याग के बाद धन की। तीन चीजों से देश आगे जाता है। इन तीनों चीजों के लिए आज हमारे फाइनेंस मिनिस्टर ने अपना बिल पेश किया है और इन्हीं तीन चीजों को लाने के लिए और देश को आगे बढ़ाने के लिए टैक्स लगाये हैं।

मैं वैसे फाइनेंस बिल पर बोलने का कोई इरादा नहीं था लेकिन जब हमारी साइकिलों पर टैक्स लगाया गया तो इस के कारण दिल में हमारे काफी परेशानी हुई। मैं मानती हूँ कि बाइसिकल गरीब आदमियों की सवारी है और वह हमारे देश में बहुत लोकप्रिय सवारी है और अब तो देहातों तक में लोग साइकिलों पर चढ़े घूमते हैं। देहातों में भी साइकिलों का काफी प्रचार हो गया है। हमारे फाइनेंस मिनिस्टर साहब इस बात से अच्छी तरह से वाकिफ हैं कि यह सवारी गरीबों की सवारी है और हम देखते हैं कि एक साइकिल के ऊपर पति, पत्नी और बच्चा सारा उनका परिवार सवार होकर जाता दिखाई देता है। अब इसमें कोमेन मेन, लोअर मिडिल या अपर मिडिल के चक्कर में न पड़ते हुए मैं यह जरूर कहूँगी और दावे के साथ कहूँगी कि जिन लोगों की कम आमदनी होती है और जो कम आमदनी वाले लोग होते हैं उनको साइकिल लेनी पड़ती है और वह मजबूरी तौर पर लेनी पड़ती है क्योंकि उनके लड़के, पति और अन्य मर्द लोग इधर उधर नौकर होते हैं उन को साइकिल पर सवार होकर जाना पड़ता है ताकि वह वक्त से अपने अपने स्थानों पर पहुंच सकें। अगर आपको यह देखना हो कि साइकिल मिडिल क्लास के लोगों में कितनी पापुलर है तो शाम के पांच बजे के करीब सेन्ट्रैरियट के पास खड़े हो जाइये और आपको साइकिलों की कतार की कतार दफ्तर के मुलाजिमों को ले जाती हुई दिखाई देंगी, साइकिलों पर सवार लोग अपना अपना कटोरदान और नाश्तेदान लिये

इधर उधर जाते हुए दिखाई देंगे। इसलिए साइकिल पर यदि एक पैसा भी टैक्स लगाया जाता है तो वह तकलीफदेह है क्योंकि उसका प्रतिकूल असर गरीब लोगों पर पड़ता है। हमारे मिनिस्टर साहब ने साइकिल पर १० रुपये टैक्स लगाया है तो एक दफे हम साइकिल खरीदने जायें तो यह दिल को समझा सकते हैं कि चलो जितना हमने एक साइकिल खरीदने के लिए जमा किया था किसी तरह इधर उधर से काट छांट कर १० रुपये और निकाल लेंगे और जैसे भी होगा हम साइकिल खरीद लेंगे भले ही यह १० रुपये अधिक क्यों न देने पड़ें क्योंकि जैसे मैंने कहा गरीबों की यह सवारी होती है और इसके बगैर उनका काम नहीं चलता है। लेकिन यहीं पर बात खत्म नहीं होती है क्योंकि अगर हमारी उस साइकिल का कुछ अर्से के बाद रिम टूट जाय अथवा फ्री व्हील टूट जाये तो फिर से हमको वह खरीदने के वास्ते १० रुपया टैक्स का देना है। आज मुझे सुबह यह जान कर खुशी हुई कि चलो भगवान ने हमारी कुछ सुनी तो और हमारी जो तकलीफें थीं उनके बारे में हमारे मिनिस्टर साहब ने मेहरबानी कर के कुछ रिआयतें दीं तो भले ही वह काफी न हों लेकिन कुछ नहीं से तो कुछ मिलना अच्छा ही है। मैं ने अच्छी तरह से सुना नहीं शायद उन्होंने वह १० रुपये के स्थान पर उसको घटा कर अब ५ रुपये कर दिया है।

श्री मोरारजी देसाई : ऐसा नहीं है बल्कि वह इस तरह से है कि छोटे स्कूल पर साइकिल बनाने वालों पर ५ रुपये टैक्स लगेगा लेकिन बड़े स्कूल के साइकिल निर्माताओं पर वही १० रुपये ही लगेगा।

श्रीमती उमा नेहरू : मुझे तो इसके सम्बन्ध में यही कहना है कि आपने यह जो साइकिल पर टैक्स लगाया है तो आखिर इससे आपको कितनी आमदनी होगी और मेरी समझ में तो यह ज्यादा मुनासिब होता अगर गरीबों पर और जो कि मेजारिटी की

[श्रीमती उमा नेहरू]

सवारी है उस पर यह टैक्स न लगाया जाता । इसके ऊपर जरा सा भी टैक्स, एक पुराना या एक नया पैसा टैक्स भी लगाना हमको अच्छा नहीं लगता है । मैं तो समझती हूँ कि अगर आप इस साइकिल टैक्स को हटा देंगे तो वह एक मुनासिब और स्वागत योग्य चीज होगी ।

सरकार यह जो डाइरेक्ट और इन-डाइरेक्ट टैक्सेज लगाती है तो हमें यह बुरा नहीं लगता और जितने भी आप टैक्सेज लगायें हम उनको देने को तैयार हैं लेकिन तकलीफ इस वजह से होती है कि उनके एवज में आपको भी हमको कुछ देना है और वह आप नहीं देते हैं । आपका भी फर्ज है और घम है कि हमें टैक्सेज के एवज में जरूरी सहूलियतें मिलें और हमारी जिन्दगी की जरूरियात सरकार सुलभ करे लेकिन मुझे अफ़सोस के साथ कहना पड़ता है कि उस दिशा में अभी तक हम कामयाब नहीं हुए हैं । आज हमको आजाद हुए १०, १२ वर्ष हो चुके हैं । क्या अभी तक हम बच्चों की शिक्षा फ्री हो इसका प्रबन्ध कर पायें हैं ? इसी तरह लोगों के इलाज और दवा दारू के मुफ्त इंतजाम की क्या हम व्यवस्था कर पायें हैं ? हालत यह है कि हमारी जिन्दगी की जो जरूरी और मामूली मामूली चीजें हैं वे फ्री नहीं हैं । आप मार्केट में जायें तो आपको हर जरूरत की चीज महंगी मिलेगी और हमको यह देखना चाहिए कि हमारे जो कौमिन आदमी हैं उनके दोनों ऐड्स ऐसी महंगाई की हालत में कैसे पूरे हो सकते हैं । हमको यह नहीं भूल जाना है कि इस देश में अधिकतर संस्था गरीबों की है और हर कोई पार्लियामेंट का मेम्बर और रईस नहीं है । हमारा भारतवर्ष देश एक गरीब देश है और यहां की जनता गरीब है और जब यह मैं यह साइकिल पर टैक्स लगते हुए देखती हूँ तो मुझे वह मसल याद आ जाती है कि

दौलत तो लुट रही है लेकिन कोयले पर मुहर लगानी शुरू कर दी । आपने डिजेल प्रायल पर टैक्स लगाया, दियासलाई, चाय, काफी, पोस्टकार्ड्स, रेलवे फेयर्स और और चीजों पर टैक्स लगाया और इस देश की जनता ने उन आपके तमाम टैक्सेज को शान्ति से बर्दाश्त किया है । बाइसिकल पर टैक्स के बाद हम देखते हैं । कि डिजेल प्रायल पर भी टैक्स लगाया गया है और मुझे अपने मिनिस्टर साहब को बतलाना है कि देहातों में हालत यह है कि तेल के कोल्लू बंद पड़े हुए हैं । मुझे भी पसन्द है कि सब लोग कोल्लू का तेल खायें लेकिन हालत यह है कि देहातों में जो सरसों का तेल निकालने की मशीनें लगाई गई हैं मैं अपने वहां का जिक्र कर रही हूँ कि वहां पर सब कोल्लू बंद पड़े हुए हैं । बंद इसलिए पड़े हुए हैं कि वे गरीब हैं और कहते हैं कि हमारी आमदनी नहीं है लेकिन हमको इतना अधिक कर देना पड़ता है और हमको इस तेल को बेचने से आमदनी नहीं होती । मैं चाहती हूँ कि आप उस पर गौर करके उनको कुछ रिआयतें दें ।

अब फिल्मस के बारे में आपने जो एक्साइज इयूटी लगाई थी उस पर फिल्म स्वसाया में काफी खलभली फैली और उनका डेपुटेशन भी मंत्री महोदय से उस संबंध में मिला और अब जो उन्होंने उनको थोड़ी सी रियायत प्रदान की वह ठीक ही दी है । जहां आपने फिल्मों की लम्बाई में कमी की है तो मैं समझती हूँ कि आपने ऐसा करके ठीक ही किया है क्योंकि मैं खुद दो, डार्ड घंटे से अधिक का पिक्चर देखना पसन्द नहीं करती और यह तीन, तीन और चार चार घंटे के फिल्म दिखाना गलत बात है ।

इसके अलावा मैं मंत्री महोदय का ध्यान डम और भी दिखाना चाहती हूँ कि एलमनियम के बर्तन ज्यादातर गरीब आदमी ही खरीदते हैं और अगर यह टैक्स लगा देने से एलमनियम

के बर्तन लोगों को मंहगे दामों पर बाजार में मिलते हैं तो यह एक तकलीफदेह चीज है। आज हो यह रहा है कि गरीबों की जखुरत का जितना भी सामान है उस पर मुसीबत आ रही है और वह निरन्तर मंहगा होता चला जा रहा है। आपके इस तरह से टैक्स लगाने पर मुझे जरा भी परवाह न होगी अगर आप टैक्स लगाने के साथ साथ हमारे लोगों की आमदनी भी बढ़ाते चले जायें। हमारी आमदनी तब बढ़ेगी जब देश उन्नति करेगा। तो हमें चाहिये कि हम देश की उन्नति करें। एक चक्कर के अन्दर दूसरा चक्कर है और हमें खूब सोच समझ कर चलना होगा। हमें सभी को एक साथ आगे ले जाना है, किसी को पीछे नहीं छोड़ना है और देखना है कि सभी समान रूप से तरक्की करें।

16 hrs.

अब मैं रेशम के बारे में कुछ कहना चाहती हूँ। मैं समझती हूँ कि इस के बारे में भी आपने कुछ कमेंशन दिये थे। हैंड-लूमस जो हैं, उन पर तो यह कर शायद था ही नहीं। जो पावर-लूमस हैं, उनके ऊपर था। आज जब आप हर चीज का प्लानिंग कर रहे हैं तो आपको ठीक तरह से उस प्लानिंग को करना होगा। जहां तक रेशम का ताल्लुक है, उसकी इंडस्ट्री काश्मीर के अन्दर है, बनारस के अन्दर हैं, असम के अन्दर है और आपको देखना चाहिये कि इस इंडस्ट्री पर इस टैक्स से बुरा प्रभाव न पड़े। हम प्लानिंग जरूर कर रहे हैं लेकिन प्लानिंग ऐसा नहीं होता चाहिये कि हम अपनी तरफ से तो आगे दौड़ने चले जायें लेकिन बाद में हमें पता चले कि हम पीछे ही जा रहे हैं। ऐसा नहीं होना चाहिये कि यह इंडस्ट्री तबाह हो जाए, वह इंडस्ट्री तबाह हो जाए। प्लानिंग वह है जिसके द्वारा हम सब को साथ ले कर आगे बढ़ सकें।

अब मैं कुछ शब्द लाटरी के बारे में कहना चाहती हूँ। अभी यहां कुछ माननीय सदस्यों ने उस के बारे में जिक्र किया है। जहां तक मेरा सम्बन्ध है, मैं पहले ही बता देना चाहती

हूँ कि मैं रेसकोर्स को बहुत ज्यादा पसन्द नहीं करती हूँ, घोड़े दौड़ाना मुझे बहुत पसन्द नहीं है। रेसकोर्स में जो जुआ खेला जाता है वह ज़रा मुझे भाता नहीं है। लेकिन ये जो प्राइज़ बांड्स जारी किये गये हैं जिस को लाटरी भी कहते हैं, इस पर मैं ने बड़ा विचार किया है। मैं समझती हूँ कि यह कोई नई चीज नहीं है। जहां तक मुझे मालूम है विलायत में भी नैशनल बांड्स हैं। तो यहां जो चीज है यह कोई नई नहीं है। हां यह जरूर है कि यह अब कुछ दिन ही हुए यहां पर पहली बार चालू की गई है। इस के लिये मैं मिनिस्टर साहब को धन्यवाद देती हूँ, उन को मुबारिकबाद देती हूँ कि यह बहुत काम-याब रही है। मैं ने देखा है कि पोस्ट मास्टर मुझे फोन कर रहा है और मुझ से कह रहा है कि आप प्राइज़ बांड्स लेने के लिये नहीं आयेंगी। मैं ने यह भी देखा है कि कांस्टी-ट्यूशन हाउस के जितने बेयरर्स हैं, वे सब भागे भागे गये हैं और उन्होंने ने पांच पांच रुपये के प्राइज़ बांड्स खरीदे हैं। मैं तो मिनिस्टर साहब की इस बात के लिये तारीफ किये बगैर नहीं रह सकती हूँ कि उन्होंने ने इन को चालू कर के—इस को चाहे आप सठल वे में जुआ कहें या कुछ और कहें—ऐसा जुआ खिलाया है कि लोगों की सारी साइकोलोजी को ही उन्होंने ने बदल डाला है —

श्री त्यागी : इंटरेस्ट का जुआ है।

श्रीमती उमा नेहरू : लोग इन को खरीदते चले जा रहे हैं और इस का नतीजा यह हो रहा है कि नोट कम होते जा रहे हैं और कम होते जायेंगे और आप और नोट छापते जायेंगे। इस सेंस में मैं इस को जुआ कहती हूँ कि एक हैकिंग होती है, एक खयाल होता है कि अगर मैं ने पांच रुपये का या सौ रुपये का बांड खरीद लिया तो शायद मेरा इनाम निकल आये। इस में यह बात जरूर है कि लोगों को खयाल होता है कि शायद उन को इनाम मिल जाय और इनाम न भी

[श्रीमती उमा नेहरू]

मिले तो रुपया तो बाद में उन को मिल ही जायेगा, वह तो पड़ा ही हुआ है वह तो कहीं जाता ही नहीं है। सूद मिले या न मिले, लेकिन वह मेंटेलिटी जो इनाम की है, उस के पीछे मुझे ऐसा लगता है कि वही भावना है जो भावना किसी क्रास-वर्ड पज़ल को साल्व करते वक्त होती है। लेकिन सब से बड़ी चीज़ तो मुझे यह दिखाई दी है कि माननीय मंत्री जी ने जो एक नेशन की साइकोलोजी को बदल दिया है, वह कोई आसान काम नहीं किया है। इस को वह ही कर सकते थे।

हम ने डायरेक्ट और इन्डायरेक्ट दोनों तरह के टैक्स लगा रखे हैं। हमारे मंत्री महोदय ने हमें बतलाया है कि मुल्क को आगे बढ़ाने के लिये इंडायरेक्ट टैक्सों का लगाया जाना बहुत जरूरी होता है और हर इन्सान को अपनी अपनी जगह अपने धर्म का पालन करना होता है। लेकिन मुझे तकलीफ इस बात की है कि जो डायरेक्ट टैक्स हम ने लगाये थे, जैसे वैल्यू टैक्स, एक्सपेंडीचर टैक्स, इनकम टैक्स इत्यादि और उन को लगाते समय हम ने जो यह कहा था कि हमें इतने करोड़ इस से आमदनी होगी, इतने करोड़ इस से होगी, वह हमें क्यों नहीं हुई है। इनकम-टैक्स की चोरी को रोकने के लिये हम ने एक महकमा भी बनाया था लेकिन उस का नतीजा भी कुछ नहीं निकला। मैदान वैसे ही सफा-चट है, जैसे पहले था। इस वास्ते मैं समझती हूँ कि जो डायरेक्ट टैक्स हम ने लगाये थे, उन की तरफ सरकार का ध्यान जाना चाहिये और हमें देखना चाहिये कि जो हमें उन से आमदनी होनी चाहिये, वह आमदनी क्या हो रही है और अगर नहीं हो रही है, तो वह हमें होनी चाहिये। अगर हमारी आमदनी उस से या दूसरे तरीकों से बढ़ती है तो उस का हमें ठीक इस्तेमाल भी करना चाहिये। मैं चाहती हूँ कि हमें शिक्षा की सुविधायें

मिलनी चाहियें, दवा-दारू का मुफ्त इंतज़ाम होना चाहिये।

जहां तक सिनेमा वालों का ताल्लुक है और उन पर जो ७५ लाख के नये टैक्स लगाये गये हैं, उन्हें हटाने की जब मिनिस्टर साहब से मांग की गई तो उन्होंने ने एक बार कहा था कि अगर मुझे कहीं और से ७५ लाख रुपया दिला दिया जाय तो मैं इस टैक्स को हटाने के लिये तैयार हूँ। मैं ने इस पर बहुत सोच विचार किया है कि यह ७५ लाख रुपया कहां से आये। इस का एक रास्ता मैं ने सोचा है। दिल्ली में एक जिमखाना क्लब है और उस जिमखाना क्लब में रोज़ शराब चलती है। यह बात नहीं है कि वहां पर सिर्फ एम्बेसी वाले ही शराब पीते हैं, दूसरे भी पीते हैं...

श्री जयपाल सिंह (रांची-पश्चिम-रक्षित-अनसूचित आदिम जातियां) : कैसे मालूम है ?

श्रीमती उमा नेहरू : एम्बेसी वालों को तो मिलती ही है। वहां पर हमारे देश के लोग भी पीते हैं। अगर शराब की बोटल आज चालीस रुपये की बेची जाती है, उस को साठ रुपये की बेचा जाय तो भी वे लोग शराब पीयेंगे।

शराब पर आप टैक्स और लगा सकते हैं। यह एक आसान सा तरीका है। अगर दस रुपये की बोटल ड्यूटी बढ़ा दी जाये तो ७५ लाख क्या ७५ करोड़ रुपये की आप को आमदनी हो सकती है। (Interruptions) मैं यह कह देना चाहती हूँ कि अगर कोई शराब पीता है, तो मैं उस के खिलाफ नहीं हूँ और मेरे भाई बिगड़ें नहीं। मेरा कहना तो सिर्फ इतना है कि जिस भाव पर वह आज बिकती है, उस को दस रुपये बढ़ा दिया जाये तो आसानी से मिनिस्टर साहब को रुपया मिल सकेगा।

सुधी मणिबेन पटेल (आनन्द) : उपाध्यक्ष महोदय, अभी मेरी बहन ने साइकल पर लगाये गये कर के बारे में जो कुछ कहा है, मैं उस से सहमत नहीं हूँ। मैं ने भी साइकल का उपयोग किया है। उस के ऊपर मैं कोई व्यक्तियों को बठा कर नहीं ले गई हूँ। परन्तु मैं कई सालों तक काफी बोझ, मन मन बोझ ले कर तीन तीन, चार चार और पांच पांच मील तक गई हूँ और मेरा साइकल कभी खराब नहीं हुआ और न कोई व्हील मुझे उस में बदलवाने पड़े। परन्तु साइकल का उपयोग जिस तरह से लोग दिल्ली में करते हैं, वह मैं आप को बतलाना चाहती हूँ। कानून के खिलाफ जा कर सरकारी कर्मचारी तक उस को चलाते हैं और पीछे अगर उस के व्हील बदलने पड़ें तो यह कहा जाय कि उन को उस पर नगा टैक्स नहीं देना चाहिये, ठीक नहीं है। मैं समझती हूँ कि इस तरह से साइकल का उपयोग करने देना ही गलत है।

बड़ी शान के साथ कुछ हफ्ते पहले अखबारों में यह छापा था कि साइकलों के लिये जो रास्ता बनाया गया है, उस पर आज से साइकल चलाने वाले साइकल चलायें और अगर वे ऐसा नहीं करेंगे तो उन को शिक्षा होगी। लेकिन मैं तो रोज सुबह शाम देखती हूँ कि जो साइकल का रास्ता है उस पर तो बहुत कम साइकल चलते हैं—कई जगह तो बिल्कुल भी दिखाई नहीं देते हैं—और बीच सड़क पर सब साइकल चलते हैं। इस को चैक करने के लिये पुलिस वाले कुछ करते नहीं हैं। यही एक शहर है जिस में अधिकतर गुनहगार सरकारी कर्मचारी हैं। साइकलों पर बत्ती नहीं होती है, घंटी नहीं होती है, आगे बच्चों को बिठा कर वे ले जाते हैं, पीछे अपनी बहन या पत्नी को बिठा कर ले जाते हैं, और उन को कोई कुछ कहता नहीं है। यह हमारी राजधानी का हाल है जहां सरकारी कर्मचारी इस तरह से कानून का पालन करते हैं। इस चीज को अगर ठीक करना है, तो यह बहुत आसानी से हो सकता है अगर हर एक

मिनिस्ट्री इस को दिल से ठीक करने की कोशिश करे। हर एक मिनिस्ट्री के बाहर साइकल खड़ी रहती हैं और अगर एक आदमी यह देखता रहे कि किस किस साइकल पर बत्ती नहीं है, घंटी नहीं है और उस साइकल वाले को पकड़ कर, उस पर जुर्माना किया जाय, तो सब ठीक हो सकता है। मगर कोई इस को देखने वाला ही नहीं है।

अगर हम को सहूलियतें चाहियें तो हम को आबोहवा ऐसी बनानी होगी जिस में गरीब से गरीब और बड़े से बड़ा आदमी भी टैक्स दे। सभी को कुछ न कुछ देश को आगे बढ़ाने के लिये कर देना ही चाहिये। यह उस का कर्तव्य है। आज हम देखते हैं कि लोगों को सब तरह के हक चाहियें, आसानियां चाहियें, सहूलियतें चाहियें और ये सब किस तरह से दी जा सकती हैं अगर हम कुछ न कुछ कर नहीं देंगे। मैं मानती हूँ कि यह हमारा धर्म है कि ऐसी आबोहवा हम पैदा करें कि कुछ न कुछ जरूर कर देना पड़े और उस को देने के लिये हमें तैयार रहना चाहिये। हां यह बात जरूर है कि जिन लोगों से कर वसूल किया जाता है, उन को जो सरकारी कर्मचारियों की तरफ से तकलीफ पहुंचाई जाती है, वह नहीं होनी चाहिये और इस चीज को देखने की जरूरत है। मसलन आज सबेरे ही मेरे पास एक नवयुवक आया था। मैं ने उस से पूछा, “क्यों भई, बम्बई से दिल्ली तक क्यों आए ?” उस ने कहा, “लाइसेन्स के लिए, छः हजार का लाइसेन्स। कई महीनों से यहां चिट्ठी लिखी थी, तार किया था।” मैं ने कहा, “तुम्हारा काम हुआ ?” बोले, “हुआ, आध घंटा हुआ”। मैं ने पूछा कि इतनी देर तक जवाब क्यों नहीं दिया, तो वह बोले कि जिस कर्मचारी के हाथ में चीज थी—उस आफिसर की बदली हुई — उस ने कागज़ नीचे दबा रखा। उस कारकून को, उस क्लार्क को आफिसर ने काफ़ी डांटा। लेकिन इस तरह से जो ढिलाई की जाती है और लोगों को तकलीफ़ होती है और यहां तक आना पड़ता है, अगर यह

[सूश्री मणिबेन पटल]

किसी तरह से बन्द हो जाये, तो अपनी सरकार के बारे में लोगों में जो असंतोष है, वह काफी दूर हो सकता है।

एक महीना पहले मेरे पास मद्रास से एक भाई मिलने के लिये आये। बात बात में उन्होंने कहा कि मुझ को सरकार से सत्तर हजार रुपया लेना है। वह रेलवे को कुछ चीजें बना कर देते थे। उन्होंने ने कहा, "वह मुझे कहते हैं कि और चीजें बना कर दो। मैं बना कर देने के लिये तैयार हूँ, लेकिन मैं रुपया कहां से लाऊँ? सत्तर हजार रुपया तो सरकार के पास पड़ा है। मेरी चीज मंजूर की गई है। मेरे बिल पास किये गये हैं, लेकिन मुझे पैसा नहीं दिया जाता है। वर्ष खत्म होने को आया है, इसलिये मैं आया हूँ कि मेरा पैसा मुझ को दिया जाये।" मैं ने पूछा कि "क्या हुआ?" उन्होंने ने कहा, "सत्तर हजार में से पच्चीस हजार रुपये मिले। जो कर्मचारी पैसा देने वाला था, जब मैं उस के पास गया और कहा कि जब सरकार ने बिल पास कर दिये हैं, आप के ऊपर के आफिसर ने पास किये हैं, तब तुम पैसा क्यों नहीं देते हो? रोकते क्यों हो? तो उस ने जवाब दिया कि हम तुम्हारे नौकर थोड़े हैं, हम तो सरकार के नौकर हैं। इन चीजों में अगर किसी तरह से तब्दीली हो सके और शीघ्रता से काम हो, ऐसा हो सके, तो अपनी सरकार के बारे में लोगों में जो असंतोष है, वह दूर हो सकता है और काम भी जल्दी हो सकता है। मुझे तो ऐसा लगता है कि अगर किसी तरह से ऐसा कोई रास्ता निकले कि अगर इस तरह से लोगों का पैसा रखा जाये, तो सरकार को उस का सूद देना पड़े, तो लोगों को कुछ जल्दी से पैसा मिल जाये। परन्तु यह तो सोचने की बात है कि यह काम किस तरह से हो सकता है।

अभी मेरी बहन ने शराब के बारे में बात कही। अभी पिछले महीने में एक मासिक पत्र में पढ़ रही थी कि अमरीका जैसे देश में

छोटे छोटे बच्चों में शराब की बदियां कितनी बढ़ गई हैं और परिणाम में वहां पर कितने गुनाह हो रहे हैं, क्राइमज हो रहे हैं और एक तो फिल्म इंडस्ट्री और दूसरी शराब, इन दोनों चीजों ने हमारा नैतिक अधःपतन कर दिया है। एक आदमी ने तो वहां ऐसा कहा है कि आदमी को अपने शरीर में, अपनी गली में, अपने मकान में से निकलना मुश्किल हो गया है, क्योंकि वहां छोटे छोटे बच्चे ऐसे गुनाह करते हैं, किसी को मारते हैं, किसी को पीटते हैं। और ये सब चीजें कहां बताई जाती हैं? जिन फिल्मज को निर्दोष फिल्म कहा जाता है—जैसे लारेल और हार्डी की एक फिल्म बताते हैं, जिस में केवल कॉमिक है, जिस में खूब हंसाते हैं, ऐसा कहते हैं—उन में ये सब बातें बताई जाती हैं। उन में बताया जाता है कि किस तरह में आदमी खम्भे पर चढ़ता है, किस तरह में कूद कर घर में जाता है, किस तरह में चोरी कर के चीजें चुराया जाता है। बच्चों पर यही इम्प्रेसन पड़ता है, यही असर पड़ता है कि इसी तरह से काम किया जाये, इसी तरह से आसानी से पैसा कमाया जाये, इसी तरह से जब में से पैसा लिया जाये। तो हम को देखना चाहिए कि जो फिल्मज हमारे देश में बनती हैं, केवल उन को ही सेंसर नहीं करना है, उन पर ही कर नहीं लगाना है, मगर जो बाहर से फिल्मज आती हैं—मैं ने ऐसा सुना है, मैं तो कभी देखने नहीं जाती हूँ—वे भी ऐसी होती हैं, जो कि उस देश में भी दिखाई नहीं जाती हैं,—ऐसी रद्दी फिल्मज हमारे यहां आती हैं,—उन को कभी हमारे देश में दिखाने की आज्ञा नहीं दी जानी चाहिए।

हमारे यहां प्लानिंग कमीशन बना हुआ है। अच्छी बात है। वह सब चीजों का आयोजन करता है, वह भी अच्छी बात है। परन्तु इस बारे में हमारा अनुभव क्या होता है? हम अनाज का उत्पादन बढ़ाना चाहते हैं, मगर वह कैसे बढ़े, यह मेरी समझ में नहीं आता है। जिस का जो विषय है, वह अपनी ही बात

कहता है । जिस आफिसर या मिनिस्टर के मातहत काटन हो, वह आयेगा और कहेगा कि काटन ही पैदा करो । जिस के पास पायल-सीड्ज हैं, वह कहेगा कि आयल-सीड्ज ही पैदा करो, क्योंकि हम को बाहर से फ़ारेन एक्सचेंज मिलता है । कोई आता है, वह कहता है कि गन्ना ही पैदा करो, क्योंकि हम को चीनी ज्यादा चाहिए । कोई कहता है कि तम्बाकू ही ज्यादा पैदा करो, क्योंकि उस से हम को फ़ारेन एक्सचेंज मिलता है । मेरा कहना यह है कि सचमुच हम ने अन्न की समस्या हल करनी है, तो कोई ऐसा रास्ता निकालना चाहिए कि हर एक राज्य में, हर एक देहात में, हर एक किसान को अपनी जमीन के अमुक फ़ीसदी में, अमुक परसेंटेज में तो अन्न बाना ही चाहिए और बाकी में मनी क्राप्स करने की इजाजत देनी चाहिए । तभी हमारी यह अन्न की समस्या हल हो सकती है, नहीं तो इस तरह से जो आयेगा, वह कहेगा कि यह पैदा करो, वह पैदा करो, यह हांगा, ऐसा मुझे लगता है । फ़ारेन एक्सचेंज हम को जरूर चाहिए । मैं नहीं कहती कि नहीं चाहिए । सब कुछ चाहिए । हम को काटन भी चाहिए, गन्ना भी चाहिए, किन्तु वह किस परिमाण में चाहिए, इस प्रश्न को बैठ कर हल करना चाहिए । एक प्रान्त, या एक डिस्ट्रिक्ट यह करना चाहे, तो नहीं कर सकेगा । इसलिए जब सरकार सब चीजों का आयोजन करती है, तो इस बारे में भी सोचने की जरूरत है और कुछ ठोस कार्यक्रम करना चाहिए, ऐसा मुझे लगता है ।

किसी न किसी तरह से हमारा पैसा प्रच्छी तरह से व्यय हो और किस तरह से इकानोमी हो, यह हम सोचना चाहते हैं और उस का कोई रास्ता निकालना चाहते हैं । खुद दिल्ली में और हमारे पार्लिमेंट हाउस में और हमारे सदस्य जहां रहते हैं, मिनिस्टर जहां रहते हैं, वहां बिजली का कितना दुर्व्यय होता है, यह देखने की चीज है, पानी का कितना दुर्व्यय होता है, यह सोचने की चीज है ।

अभी थोड़े दिन पहले मैं एक सदस्य के यहां गई । मैंने देखा कि नल बहता था । मैंने कहा कि “बहन, आप का नल क्यों बहता है ?” उन्होंने कहा कि “हम क्या करें ? हम ने कितनी बार कहलाया है, किन्तु कोई ठीक करने के लिए नहीं आता है ।” पार्लिमेंट के सदस्यों के अपने घरों में इस तरह पानी का दुर्व्यय हो और कहने पर भी कोई ठीक करने न आये, जबकि स्थिति यह है कि दिल्ली में हम को पानी की तक्लीफ़ है, तो कैसे चलेगा ?

जहां तक बिजली का सम्बन्ध है, जहां सूरज का प्रकाश घर में आता है, वहां भी बिजली जलती रहती है । एक मेन स्विच रखने से यह तक्लीफ़ होती है । पार्लिमेंट हाउस में कई कई जगह ऐसी हैं, जहां बिजली की जरूरत नहीं है, मगर वहां दिन भर बिजली जलती रहती है, क्योंकि उस का अलग स्विच नहीं है । थोड़ा सा खर्चा करने से, अलग स्विच करने से यह समस्या हल हो सकती है । एक मेन स्विच होना चाहिए, जिस को रात को बन्द करने से सब जगह बिजली बन्द हो जाये । हमारे सदस्यों, हमारे मिनिस्टरों, हमारे कर्मचारियों को, जिनको बिजली कनसेशन रेट मिलता है, या कम देना पड़ता है, या नहीं देना पड़ता है, अपने घरों में, अपने कमपाउंड में यह देखने की जरूरत है । मैंने कई बार देखा कि अगर सवेरे घूमने के लिए जाऊं, तो सात, साढ़े सात बजे भी कमपाउंड में बिजली जलती रहती है । कौन बुझाये ? चपरासी बुझाये ? चौकीदार बुझाये ? बिजली जलती रहती है । कौन देखता है ? इसी तरह बिजली का दुर्व्यय होता रहता है ।

हमारे पब्लिक मैक्टर में कई काम हो रहे हैं । उन संस्थाओं की रिपोर्ट्स के लिए कितने बढ़िया कागज़ का उपयोग किया जाता है । क्या सचमुच उस के लिए इतने बढ़िया और इतने महंगे कागज़ के उपयोग की जरूरत है, यह जरा सोचने की चीज है । इस में कितना खर्चा होता है, और उसके लिए फ़ारेन एक्सचेंज में कुछ देना पड़ता है या नहीं, यह भी देखने की जरूरत है ।

[सुश्री मणिबेन पटेल]

एक और बात भी है। हमारी यूनियन्स, स्लेबर यूनियन्स एम्प्लायर्स यूनियन्स। वे किसी भी पक्ष के हों, किसी भी सिद्धान्त के मानने वाले हों, मैंने उनके किसी नेता को यह कहते नहीं सुना, या जो इन यूनियन्स के सदस्य हैं उनको यह कहते नहीं सुना कि जब हमारा देश आजाद हो गया है तो हमारे अपने भी कुछ कर्तव्य हैं, यह चीज हमें कग्नी चाहिये। पहले हमें अपने बल से अच्छी तरह से उपज बढ़ाते की या प्रोडक्शन की बात करनी चाहिये। वे यह बात तो करते नहीं, और अगर कोई बात हो तो करो हड़ताल, करो भुखमरी, मोर्चा ले जाओ। न वह एफिशिएन्सी बढ़ाने की बात करते हैं, न शांति से कुछ करने की बात करते हैं। इस लिये मुझे लगता है कि हमें इस बारे में भी कुछ सोचना चाहिये और जो पार्लियामेंट के सदस्य हैं उन को इस बारे में एक एमो आबोहवा पैदा करनी चाहिये कि इस तरह की चीज न हो।

मैं एक बात की ओर सदन का ध्यान दिलाना चाहती हूँ और अध्यक्ष महोदय का भी कि एक तरफ तो हम गरीबों की बात करते हैं, हम चाहते हैं कि मिनिस्ट्रीज एकानमी करें और दूसरी तरफ से जब हमारी सहूलियतों की बात आती है कि हमें कितनी सहूलियतें हों, हमें क्या क्या चाहिये, जब हम उसकी बात करते हैं तो यह बात बिल्कुल भूल जाते हैं कि हम किसी गरीब देश के लोगों के प्रतिनिधि हैं। जरा सोचिये तो, जब हमारा देश आजाद हुआ, उस के पहले संसद् सदस्यों को क्या क्या सहूलियतें थीं, उन को क्या मिलता था, उन के आलाउमेज क्या थे, मकान का किराया क्या था। टेली-फोन के लिये हम को क्या देना पड़ता था, और आज हम क्या चाहते हैं? एक बात मेरी समझ में नहीं आती है। पहले तो मैं यह समझती थी कि पार्लियामेंट के मेम्बर्स

के लिये जो अमेनिटीज कमेटी है वह थोड़े दिन तक बैठेगी और उसका काम खत्म कर के डिजाल्व हो जायेगी। परन्तु मैं देखती हूँ कि वह चलती ही रहती है। थोड़े थोड़े दिनों पर उसकी मीटिंगें होती रहती हैं। मुझे यह मालूम नहीं कि उस में क्या होता है, लेकिन थोड़े थोड़े दिन बाद मैं देखती हूँ कि मेम्बरों की अमेनिटीज बढ़ती जाती है। अगर अमेनिटीज बिना खर्च के बढ़ें तो कोई हर्ज की बात नहीं है। लेकिन खर्च भी बढ़ता जाता है। एक तरफ तो हम नात किया करते हैं गरीबों के रिप्रेजेंटेटिव होने की और दूसरी तरफ से हम हवाई जहाज में भी जाना चाहते हैं। इतना ही नहीं, हवाई जहाज में चलने के लिये यह रोक है कि ज्यादा से ज्यादा हमें एक या दो बार मिल सकता है, लेकिन हम चाहते हैं कि जितनी बार हम चाहें, हम को हवाई जहाज में जाने को मिलना चाहिये। हमें रेलवे का पास भी मिला हुआ है मगर उस के उपरान्त भी रेल का किराया साथ साथ मिलता है। इस तरह की चीजें चलती हैं। अध्यक्ष महोदय से मेरी विनती है कि जब वे उस कमेटी में हैं तो सदस्यों के साथ बैठ कर इस बारे में सोचें। मैं नहीं मानती हूँ कि हमारे पहले जो सदस्य थे, हम उन से ज्यादा काम करते हैं, उन लोगों से ज्यादा परिश्रम करते हैं। इसलिये इस के बारे में हमारे लिये सोचने की जरूरत है।

हमारे यहां काम में कितनी ढिलाई होती है, इस की भी एक मिसाल मैं देना चाहती हूँ। ऐसी चीजें अगर दूर हो सकें और काम शीघ्रता से हो सके तो ज्यादा अच्छा होगा, ऐसा मुझे लगता है। ६ मार्च को मैं ने यहां पूछा था कि जो नदियाड और अहमदाबाद के बीच का नेशनल हाईवे है, वहां दो जगहों पर क्लवर्ट्स पर ब्रिज बनाने की आवश्यकता है। यह बहुत छोटा

काम है मगर तीन चार साल से रुका पड़ा हुआ है। पहले तो यह कहा गया कि सेन्टर से इस की मंजूरी चाहिये, और जब सेन्टर से हम कहते हैं तो सेन्टर कहता है कि इसके तीन स्पैन बनने चाहियें और स्टेट कहती है कि इस के दो स्पैन बनने चाहियें। इस झगड़े के अन्दर दो साल निकल गये। वहां पर हर साल बारिश के मौसम में रास्ता बन्द हो जाता है, हर साल एक्सिडेंट्स हो जाते हैं और कई आदमी मर जाते हैं। इस के बारे में इस तरह से डिले नहीं होना चाहिये। मैंने जो कुछ ६ मार्च को पूछा था उस का जवाब मुझे आज २० अप्रैल को मिला है। जो चिट्ठी है, उस में लिखा है : ✓

"But it was considered necessary to revise the estimate to provide for well foundations for the bridges instead of the open foundations previously proposed. The revised estimate received from the State Government is under examination and the sanction for the same will be issued very early."

इसका मतलब क्या है ? इस बेरी अर्ली का मतलब क्या है ? इसका मतलब यह है कि इस साल भी यह चीज नहीं होगी। इस तरह से छोटे छोटे कामों में ढिलाई हुआ करती है। सीधी बात है, उधर के अफसर कई बार दिल्ली आते हैं और इधर के अफसर कई बार बम्बई जाते हैं। बैठ कर इस चीज को तय करना चाहिये। इस के अलावा महीने महीने तक फाइल चलती रहती है और उस में लोग मारे जाते हैं। इस तरह से काम में जो ढिलाई होती है, उसके बारे में हमें जरूर कुछ न कुछ सोचना चाहिये।

Shri Mohammed Imam (Chitaldrug):
I am glad the Minister of Finance has toned down the rigour of the taxation

which he proposes to levy during this year. I am also glad that the severity of the tax he proposes is not as much as during the previous years. But the taxes which he proposes to levy are enough to cause enough dislocation in the normal life of the citizen.

I think this is the beginning of an era of a new indiscriminate taxation. The Finance Bill is never welcomed. To discuss the Finance Bill is always an unpleasant job and it is an annual feature which always brings with it a series of additional and new taxes. The imposition of these new taxes, and the burden of the taxation, will always contribute to the rise in inflation, thus subjecting the masses to a more restricted way of living.

Years have rolled by since we attained independence. Since that time, every year that has passed has brought in its quota of taxation. No year has passed without some new form of taxes being levied. The revenue from tax, both direct and indirect, is now enormous. The income from indirect taxes which was about Rs. 90 crores in 1955-56 has now exceeded Rs. 300 crores. Similarly, the revenue from direct taxes has considerably increased. All these taxes have been levied in the name of the Plan and with the avowed object of improving the prosperity of the people. But it has been realised by all that the people cannot tax themselves to prosperity. It is increasingly clear to one and all now that in spite of all this taxation, in spite of all the assurances given by Government, in spite of these Plans, our people, the common people, are under-nourished, under-fed and ill-clothed. And a far worse position lies ahead and the future is gloomy.

It is true that taxation is a vital part of public finances. It is also true that Government cannot get on unless it levies reasonable taxes on the people. But there is a limit to the taxation. The people are expected to undergo a certain amount of sacrifice. A

[Shri Mohammed Imam]

tax may be defined as a compulsory contribution. Whether one wills it or not, it has to be paid. It is a legalised confiscation. But Government, while levying the taxes must take care to see that the standard of living does not go down and the individual is not harassed.

There are some sound principles on which extra taxation has to be levied. Government must take into consideration the capacity of the people to pay; they must take into consideration his living conditions; and Government should take care to see that by indiscriminate taxation his economic position is not upset and that he is not subjected to undue miseries.

Along with this taxation, I must submit that the cost of civil administration is going high every year. The Finance Minister or the Finance Ministry do not exercise any control on the rising cost of administration. If you compare the cost of the administration of the present day with what it was a few years back you will find an enormous change.

In the year 1955-56 the direct demand on revenue was Rs. 32 crores and in the year 1959-60 it is Rs. 102 crores. In the year 1955-56 the civil estimates were Rs. 94 crores; now the cost of civil estimates has exceeded Rs. 250 crores. This is not all. This is bound to rise and the cost of administration is bound to rise. I am afraid that a good portion of the revenue that is derived through this extra taxation will be diverted towards meeting the cost of the administration, towards the cost of the extra staff.

It is a common feature that every Ministry has an army of officials working under it. If you calculate the number of officials working in each Ministry, I think, one will be surprised. For example, the Commerce and Industry Ministry, perhaps, has got more than 3,000 employees.

An Hon. Member: 7,000.

Shri Mohammed Imam: 7,000, subject to correction. Similarly, every Ministry has a small army of officials. Every year the number is going up and the cost is going up and no attempt is made to bring down the cost of administration in spite of our repeated requests and representations. With a view to save the people from extra taxation, you must bring down the cost of administration. Nothing has been done in this direction. On the other hand, every year, we find that the cost of administration is going up. And, I may not be wrong in saying that out of the entire revenue that is derived by the Centre more than 65 per cent is being diverted to meet the pay of establishment and allowance of the government officers. And, that is the position.

There is another source of revenue to Government and that is public debt. Ever since we attained independence, Government, every year, has been borrowing both within and abroad. Every year thousands of crores of rupees are being borrowed so much so by now our public debt position is serious. I am speaking of the public debt position of the Centre alone, leaving aside the debt position of the States. The total debt comes to nearly 5,000 crore rupees. And our total debt service charges come to nearly Rs. 180 crores annually. That is, every year we have to set apart out of our normal revenue nearly Rs. 200 crores to meet the debt services.

There are some well defined rules, when public debt should be contracted. But Government has not set the limit. Its policy is to borrow every year without any limit. And, the Finance Minister has to make annual visits to other countries with a view to get more and more foreign loans. The Finance Minister recently stated that India has a good

credit abroad. It is true that it has got a good credit abroad and the Finance Minister can succeed in securing more and more loans, but it must be understood that a public debt is a liability not only on the present generation but also on the future generations. It is the duty of every Government to see that they do not burden posterity with huge liability.

Now, Sir, the Third Plan is staring at us. I dread to think what the consequences would be or to what extent the Government is committed to take loans. As it is, Sir, the Third Five Year Plan contemplates to spend Rs. 10,000 crores, and we know that this Third Five Year Plan is going to be built on a sandy foundation. We have not got our own resources, we have no reserves. So the entire amount, the entire cost of the Plan has to be met through taxation, through borrowing and through deficit financing, and if the Plan is to be implemented as contemplated by the Planning Commission or by the framers of the Plan the Government should borrow at least another Rs. 5000 crores. At that time, just think what the consequences will be. The debt services will be doubled. I do not know what the position of our credit will be. I do not know what our repaying capacity will be at that time.

Sir, I would like to know how the money that has been borrowed till now has been utilised. Has the entire amount been utilised to build up assets? If assets have been built, are they productive assets? If they are productive assets, I would like to know the income that is being yielded by them and whether that income is enough at least to meet the interest charges. I am afraid, Sir, the money that has been borrowed has been spent mostly on unproductive works or on ideological schemes so much so, I think, when the time for repayment comes we will have to face great difficulty.

Sir, it is a well-established canon that debts are incurred to meet de-

mands of a special nature, debts are incurred to build up productive assets. Money derived through borrowing is never spent on normal expenditure or on current expenditure, and the Finance Ministry always finds out how far those debts have fructified and what are the assets created by that.

Again, the more we borrow the greater will be the debt services, and the greater the debt services the greater will be the taxes that will be levied on the people.

Now, to add to these debts there is the deficit financing. That also seems to be unlimited, because during the First Plan and the Second Plan we have had enough of deficit financing, during the Third Five Year Plan also we will have to take recourse to deficit financing with redoubled vigour. What will be the position then?

Therefore, over-taxation, over-expenditure, over-borrowing and deficit financing have been the main causes of inflation, inflation which has reduced the value of social services, inflation which has reduced the value of fixed incomes and inflation which has been sapping the blood of the poor masses. This is not the final stage. As I said, far worse times lie ahead. Just think what the consequences will be. Imagine what the inflationary position will be if the third Five Year Plan is pushed through. As I said, the third Plan mainly depends on taxation, deficit financing and borrowings. I am afraid the inflationary tendency and the inflationary result will be much more severe, and in spite of the Plan and in spite of the intentions of Government to improve the conditions of the masses and do them good, it will have the opposite effect and the people will suffer. The people will have to pay taxes to an unlimited extent and the Government will have to borrow and take recourse to unlimited deficit financing. So, I submit that the time has come when a respite has to be given to the people.

[Shri Mohammed Imam]

I am not against the Plan. I am one with the Minister in seeing that the country should prosper, but we should not be over-ambitious. We have incurred sufficient expenditure and we have spent enough in the course of the previous two Plans—I am including the second Plan here—and so we must first see that we consolidate our position and see also that the money we have spent yields us good revenue and that it is spent on good things. For example, I may cite the instance of the grow-more-food campaign. Every year, since the campaign was started, we have been spending hundreds of crores of rupees. In the year 1951-52, it was announced both by the Centre and by the State Governments that the food situation would be self-sufficient by the end of the first Five Year Plan. Again we were given hopes at the commencement of the second Plan that the Government would solve the food problem by the end of the second Five Year Plan. But what is the irony of fate? Our food situation day by day is becoming more and more complicated and people have been facing starvation. It is true many big and mighty irrigation projects have been constructed at enormous cost. It is true that much money is being put into the unhappy affair of grow more food campaign. But with what result? They have not improved our food position. That is partly because we have not consolidated our position.

Take, for example, the question of Tungabhadra project. I think more than Rs. 25 crores to Rs. 30 crores were spent on this irrigation scheme with the object of bringing under irrigation nearly 600,000 acres. The dam is an accomplished fact. There is plenty of water and plenty of storage. But the water is not made use of. Out of the contemplated 600,000 acres of land, hardly one lakh acres have come under cultivation. Five lakh acres have yet to be brought under irrigation. That is the case

with every new mighty irrigation project that has been constructed. That shows that we have spent plenty of money but that the return is not adequate or as much as was expected. So, in order to produce more food for the country, we must see that all the irrigation projects and all those mighty dams including Bhakra, Damodar and others are put into full commission and that every acre of land is brought under cultivation.

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

Shri Mohammed Imam: I shall finish in about three minutes. It is only then that food situation will improve and the money spent will be well spent. That is why I said that instead of undertaking a new Plan which is being built on sandy and loose foundation we must devote more attention on consolidating what we have done.

Again, it is our duty to see that we combat this inflation and take anti-inflationary measures. Otherwise, the country will be in the grip of severe inflation and the poor man will suffer. There is a lot of agitation that food is not available; there is a lot of agitation throughout the country. Satyagrahas have been launched. I believe it is not due to scarcity of food, but want of money. The purchasing capacity of the people has gone down. Just imagine a person whose average daily income is Re. 1 and he has to maintain a family of five persons. How can he get on? He hardly gets half a seer of rice. Of course, persons with big incomes like Government officers and Ministers getting a salary of Rs. 3,000 or Rs. 4,000, are not much affected. But think of the 80 per cent of the people who have no assured means of income, who have a precarious existence and who have to live on their daily wages. Their wages in many cases do not exceed 8 annas to Re. 1. What will be their position? Unless

the Government take proper measures to combat this inflation all the good work that you may do or you think you do under the second Plan will be of no avail and it will not help the ordinary poor man.

We are in a lamentable position. We know the approaching financial crisis. Government must realise the facts and take a realistic and proper view and carry on the administration. Otherwise, there is no use being guided by sentiments or by emotion or over-ambition. If we do not see the things in their right perspective, I am afraid Government and the people will be in trouble.

Shri Jaipal Singh: Mr. Deputy-Speaker, Sir, I hope the Chair will forgive me if, before I pass on to the main problems in the Finance Bill, I make a reference, although the people concerned are absent, about the agitation we have had in this House and outside over the audit report. I do not know whether there will be or there will be not a full-dress debate on this particular matter. Here I do not want to stir up a hornet's nest. All that I say is, it is most unfortunate that anyone here, including the hon. Minister of Defence, should have ridden roughshod over parliamentary conventions and uttered things which he had to withdraw and even after withdrawal of unwarranted phrases, again repeated them elsewhere.

I do not want to enter into a discussion. I would have liked if he had been present here, because I wanted to censure him. I think it is the duty of the House in a parliamentary democracy to censure anyone who does not respect the elementary tenets of the democratic process. I wish to stop there, because I hope there will be a future occasion for us to put this thing right, I do feel that, perhaps, the original mistake was in the Chair; maybe it was well-meant

Mr. Deputy-Speaker: Order, order.

Shri Jaipal Singh: I am not casting any aspersions on the Chair. All that I have said is, it is an oversight, because it has been subsequently corrected

Mr. Deputy-Speaker: Then too, if it was oversight, there was negligence in duty. It ought not to be said; there ought to be no reflections on the Chair, as he himself says. That should not be referred to.

Shri Jaipal Singh: I wanted to say something and, perhaps, in my ignorance, I put it the wrong way. All that I want to say is I am the first man to respect the dignity of the Chair—it is for the Chair to protect the Public Accounts Committee and the authority of this House. Unfortunately something went wrong somewhere; I do not know who is responsible for it.

Coming to the Finance Bill, the first request I have to make to the hon. Finance Minister is to follow up his good effort in regard to foreign co-operation. I agree with him fully. He is forthright, he is realistic, he is honest. He admits, and we must all admit if we are honest about it, that without outside co-operation, whatever shape that co-operation might take, we cannot go ahead at the tempo we wish to. That is a naked fact. In regard to strings with foreign assistance and the like, we have to face facts and we have to forget them. Otherwise we remain in the bullock-cart economy and not in the present planned modern development.

Recently I heard something about double taxation. It seems there is a lacuna in the Income-tax Act whereby an outsider, if he is investing money in this country, and he does business in another country, may be his own country, because of this lacuna he might have to pay as much as 30 shillings in the pound as tax. That

[Shri Jaipal Singh]

is to say, if his revenue is 20 shillings, because of this lacuna in our legislation, he would have to pay 10 shillings out of his own pocket. I have brought this matter to the notice of the Finance Minister and his officers and they have tried to come to a compromise of a sort. But the fact remains that if we want to invite foreign participation, this type of lacuna has to be a matter of the past. If we really want to invite the outside world to invest in our country, then we have to make it as attractive for the outside world as it might be for ourselves.

I am very glad to find a new supporter in the hon. Member from Sitapur. I have always felt that one of the quickest and the most honourable ways of raising money for us was to abolish prohibition. I know I will take a long time to persuade the hon. Finance Minister. That is true. But at the same time, it is rather encouraging to find new support in my ranks who believes in my way of thinking. She referred to the Delhi Gymkhana club. She seems to know a lot about that club, perhaps much more than what I know, though I am a member of that club. Perhaps, she is visiting that place frequently. Otherwise, how can she know about it? She might be visiting that place off and on.

Mr. Deputy-Speaker: He might have talked to the hon. lady Member.

Shri Jaipal Singh: The hon. Member from Sitapur said only a few minutes ago "make drinking expensive". That is exactly my whole point. You have to tax the people, you see. The moment you tell them do not do this, they will do it. I have been a school master and I can tell you one of the elementary things in schools is that one should not take to a negative method. That is not the way you are going to get the best out of the child. And the same is true of the nation. This idea of do-gooders will do me

no good and it is not going to do good to others. That is my attitude.

Then, coming to the question of the utilisation of our resources, I wish we had scrapped some of the Ministries. I feel very strongly about the extravagance one finds in some of the welfare Ministries, the Ministry of Community Development for example. I do not know what community development work is being done in other States. But I do know what is being done in my own area and in the State of Orissa for example. There to me, it seems, it is an absolute fraud on the Exchequer. Crores of rupees are being earmarked and perhaps spent, all in the name of welfare work among the tribal people. I would like my friends to come round with me and see for themselves whether what I am saying is true or not true.

Then I come to the defence of the country. I know the hon. Defence Minister is not here. So, I think I have to make my suggestions on defence through the hon. Finance Minister.

Recently, as we know, we have had some serious losses in the Indian Air Force. We are at the present moment confronted with the difficult problem of the defence of the country. When it comes to bomber interceptors, we can say that, at the present moment, we are not equipped to capacity as we should be. We have, for example, the Canberra B-58's. These B-58's are going to go out of production but we cannot change over because we have the B-58's and we have to continue with them. It is the same sort of problem that we had with the DC-3's. Now the whole question is, having so many B-58's we have to make up our mind here and now before the manufacturers switch over to the next new model whether for the next five years we want 20, 30 or whatever our requirements might be according to the planning. We must make up our mind here and

now and tell the manufacturers, "Please do not make the manufacture of this obsolete. Do not throw away your jigs. Hang on to the spare parts. Make space available so that further supplies of these B-58's for our defence purposes will still be available." If the manufacturers are not told right now what will happen is that we will not be able to get any further supplies of this particular bomber interceptor. The situation as it obtains at the present moment is a very serious situation because we have had a series of accidents. We have lost quite a good few valuable aircraft. So I would urge my hon. friend to move his colleagues in the Cabinet to think quickly about this matter because I know it for a fact that the manufacturers are not going to wait for us in regard to the continuation of the manufacture of this particular bomber interceptor, which is an indispensable element in our Indian Air Force.

I do not want to say much because I was principally interested in what I began with. But there is one thing to end up with. What I would like to say is this. I feel that we have the wrong approach in regard to education in this country. Somehow or other we feel that all in the name of universal education we should lower the quality of education as we know it. I feel that our approach should be to raise things and not to lower what is already high up. I have heard in this House a good deal of acrimonious thinking against public schools, for example. I do not know why people are bitter against public schools. They think they are schools for the snobs, only for the rich people. But as far as I am concerned, I look at our leaders. If they had been to municipal schools they would not have been sitting there. The truth is that all the people who talk about this, they themselves when it comes to their own children rush and queue up to send their children to these schools.

Shri Braj Raj Singh: What about Kamaraj Nadar?

Shri Jaipal Singh: Well, what about Jaipal Singh? The point is this. Whether it is a matter of education or whether it is a matter of health or anything, it seems to me that the idea of our trying to pull down everything to the level of what we are trying to do is wrong. What we should endeavour is to be qualitative and not quantitative. So in the end I do hope that there will be a full-dress debate on the original theme of what I have said. May I congratulate the hon. Finance Minister? I hope he remembers about double taxation.

सरदार अ० सि० सहगल (जंजगीर) :
माननीय उपाध्यक्ष महोदय, माननीय फाइनेन्स मिनिस्टर ने जिस तरह से बिल का मसविदा पेश किया है उस पर मैं उन्हें बधाई देता हूँ। यों तो किसी भी आदमी की पाकेट से उसके जानते हुए पैसे निकाल लेना, वह भी टैक्स के रूप में कभी भी आसान काम नहीं रहा है, पर ऐसे किसी भी राष्ट्र के लिये जो कि ग्रैंडर डेवेलप्ड है, जहां डाइरेक्ट टैक्सेशन भी एक हद को पार कर चुका हो, जहां एग्रीकल्चर भी ऐसी पिछड़ी हालत में हो कि इस और भी सरकारी प्रयास से ही उसकी तरक्की सोची और की जा सके, वहां शायद ही कोई ऐसा तबका हो जो टैक्सेशन को पसन्द करे। पर जब कि सरकार ने सारे देश के लिये सोशल-लिस्टिक पैटर्न आफ सोसाइटी बनाने का अपना एक उद्देश्य बनाया, तो उसे पूरा करने के लिये प्लान कर अपना कार्यक्रम निर्धारित कर लिया है कि देश और समाज में फैली हुई आर्थिक विषमतायें कम से कम समय में दूर की जायें। ऐसी हालत में उसके लिये टैक्सेशन के सिवा और कोई चारा भी नहीं है।

इस काम में शाबाशी और धन्यवाद तो कभी मिलना नहीं, वरन् देखा यह गया

[सरदार भ्र० सि० सहगल]

है कि जिस किसी भी वर्ग के लिये आर्थिक उन्नति के लिये कदम उठाया गया है, उनके अर्थ पर जरा भी आपने हाथ उठाया कि आवाज उठने लगी। मसलन साइकिल इंडस्ट्री की बात ले लीजिये। यह बात आम है कि किस तरह टैरिफ से हमने अपने यहां के साइकिल उद्योग को बढ़ाया है कि सैकण्ड प्लान पीरियड के खत्म होने के पहले ही हमने टारजेट से ज्यादा साइकिलें बनाना पूरा कर दिया। पर उस पर दस रुपया टैक्स लगाते ही गरीबों के नाम से दुहाई दी जाने लगी। कोई भी विचारवान आदमी इस तरह की आलोचना से सहमत नहीं हो सकता। मैं इस पर भी वित्त मंत्री जी को धन्यवाद देना हूँ।

बढ़ती हुई आर्थिक समस्याओं के लिये, प्राग्र-सिव इकानामिक डेवलपमेंट के लिये, ट्रांसपोर्ट की उन्नति करना तथा उसके लिये वैहिकिल्स की पैदावार बढ़ाना निहायत जरूरी होता है। उस पर खर्च भी अधिक करना पड़ता है और इस पर आप कोई सीमा भी नहीं लगा सकते। बड़े बड़े शहरों में एक दूसरे से सम्बन्ध स्थापित करना; तथा वहां से गांवों का सम्बन्ध बनाना, उसके लिये सड़क पुल आदि का निर्माण नियंत्रण आदि करना भी एक मामूली कार्य नहीं है, फिर भी मोटर, बसेज, ट्रक्स आदि का निर्माण अपने देश में कर लेना तथा उनकी कीमतों भी नियमित करना भी एक बड़ा काम है। और उसमें भी काफी खर्च आ जाता है। ऐसी हालत में यदि मोटरों पर तथा डीजल आइल आदि पर कर लगाये जाने के विरुद्ध आवाजें उठें तो कोई आश्चर्य की बात नहीं। पर जरा से विचार से ही उनका संतोष हमें मिल जाता है। हमारे यहां मोटर ट्रांसपोर्ट इंडस्ट्री जिसमें देश का काफी पैसा लगा हुआ है या काफी आदमियों को एक बड़ी तादाद में काम देती है, या तो बड़े आदमियों के अकेले के हाथ में है, या कम्पनी ला के अधीन

रजिस्टर्ड की हुई संस्थाओं के हाथ में है मेरा यह अनुभव है कि इसमें पहले की अपेक्षा काफी तरक्की हुई है, पर इसमें अभी भी काफी तरक्की की गुंजाइश है। इसमें प्राफिट मोटिव की अधिकता है, पर इस ट्रांसपोर्ट में यदि अधिक बल कोआपरेटिव बाइस पर दिया जाय और उन्हीं यूनिट्स को मान्यता दी जाये जो कि कोआपरेटिव सोसाइटीज ऐक्ट के अन्दर अन्तर्गत रजिस्टर्ड हों और वाएबिल हों, तो इंडस्ट्री की इस आवाज में कि प्राफिट नहीं है या इसेंटिव नहीं है, बल कम हो जायेगा। कोआपरेटिव सोसाइटीज ऐक्ट में प्राफिट पर सीमा बंधी है और इससे कोआपरेटिव वे आफ लाइफ की ट्रेनिंग भी मिलती है, जो वक्त का तकाजा है और वर्तमान समस्या का इलाज भी है। इस और सरकार को विशेष ध्यान देना चाहिये ताकि वह स्टेट गवर्नमेंट को सुझा कर अपने यहां के सम्बन्धित रीजनल ट्रांसपोर्ट को डाइरेक्टिव दिलावे कि रोड परमित कोआपरेटिव ट्रांसपोर्ट सरविस को ही दें। इसमें वहां के इंडीवीजुअल ओनर्स का ध्यान भी कोआपरेटिव की तरफ जायेगा।

इनकम टैक्स की मिनिमम लिमिट को और नहीं घटाया गया है, यह एक खास तथा अच्छी बात है, तथा दूसरी ओर बड़े आदमियों को भी कुछ सुभीता दिया गया है। आम तौर पर इस पर विशेष टीका भी नहीं हुई है। इस और ध्यान देने की बात यह है कि एग्रीकल्चर पर इनकम टैक्स नहीं है। और जब तक कि सारे देश में भूमि सुधार तथा सीलिंग सम्बन्धी कानून पूरी तरह बन कर अमली रूप में नहीं आ जाता, तब तक इस पर टैक्स लगाने का सवाल उठना भी नहीं चाहिये। फिर एक ओर हम करोड़ों रुपया कृषि पैदावार बढ़ाने में खर्च करें तथा कीमतों पर नियंत्रण करे तथा कीमतों को स्टेबिल बनाने की बात करें, तो दूसरी ओर कृषि पर टैक्स नहीं लगाया जा सकता।

बड़े आदमियों पर सुपर टैक्स, वैल्यू टैक्स, डैथ ड्यूटी की बात पुरानी होते हुये भी टीका की जाती है, पर विकास के लिये यह सभी सम्य देशों में लगाया जाता है। इंग्लैंड में भी यह करीब सन् १९०६ में लगाया गया था विकास कार्यों के लिये। इस सम्बन्ध में मैं राइट आनरेबिल अल्विं विटरटन द्वारा लिखी पुस्तक से चैप्टर ४ से कुछ हवाला देना चाहता हूँ। उस समय लाइड जार्ज चांसलर आफ एक्सचेंजर थे। उस किताब का नाम है—वैमोरोज़ आफ निअरली फिक्टी इअर्स आफ दि हाउस आफ कामन्स। उसमें मैं आपकी इजाजत से कुछ उद्धरण देना चाहता हूँ। उसमें लिखा है :

"He explained that he had two objects in view in advocating new taxation—financial provision for the Navy and for social reform; the latter category included compulsory and contributory health insurance, and the creation of the Development Fund for the increase and consolidation of grants for afforestation, agriculture, railways and harbours. The principal taxation proposals were: a small increase in Income Tax, a heavy one on Death Duties, a Super-tax of 6d. in the £ on large incomes and higher taxation of the liquor trade. In addition, he proposed a complicated system of land taxes on the future unearned increment of land values and on undeveloped land, realisation of leases and mineral rights."

यह चीज उस समय की है जब कि लाइड जार्ज वहां चांसलर आफ एक्सचेंजर थे। यह चीज आज से ४५ साल पहले की है। हम तो इस चीज को इतने समय बाद यहां लाए हैं। तो मैं पूछना चाहता हूँ कि इस पर एतराज करने का हमको कौनसा मौका है। अगर हम उन तरीकों को न

अनायें तो हमारे सामने और कौन सा तरीका है जिससे हमको विकास के लिए धन प्राप्त हो सके। हम घबरा कर चुन तो नहीं बैठ सकते। हमको अभी अपनी उन्नति के मार्ग में चढ़ाई को चढ़ना है। ताकत और धीरज के साथ चोटी पर पहुंचने के बाद उतार शुरू होता है। और वह दिन तीसरी योजना के खन्म होते होने जरूर दिखने लगेगा।

फिर दूसरे देशों की ही बात लीजिए। सन् १९२३-२४ के जर्मनी को अमरीका, फ्रांस और ब्रिटेन की आर्थिक मदद कर्जों के रूप में हुई। पहले युद्ध के बाद कौन ऐसा देश था जो अमेरिका का कर्जदार नहीं रहा हो। पर डेवेलपमेंट प्रोजेक्ट्स पर खर्च की जाने वाली रकमों की बरबादी न हो, इस पर खास ध्यान दिया जाना चाहिए। और मुझे खुशी है कि वित्त मंत्री जी का ध्यान इस ओर है। हमारी चीजों की पैदावार तो बढ़ी है पर साथ ही साथ उनकी अन्दरूनी मांग भी बढ़ती गई है और इस स्थिति पर भी काबू रखना जरूरी समझते हैं कि खपत—मांग इतनी न बढ़ जाये कि पैदावार में ज्यादा हो और कीमतों पर नियंत्रण न रखा जा सके। इसलिए पैदावार को बढ़ाने की ओर विशेष ध्यान दिया जाये। देश के लिये विदेशों के बाजार भी खोजने की ज्यादा जरूरत और जिम्मेदारी है।

सिनेमा इंडस्ट्री पर जो टैक्स लगाया है, उस ओर फिनांस मिनिस्टर ने विचार करने का आश्वासन इंडस्ट्री को दिया है। वह भी सराहनीय है। हिन्दी फ़िल्मों को तो विदेशों का बाजार मिल जाता है, मगर बंगाली, पंजाबी, मराठी और तेलुगू फ़िल्मों का बाजार तो सीमित है, क्योंकि ये फ़िल्मों विदेशों के बाजारों में नहीं जाती हैं। इसलिए मैं कहूंगा कि वित्त मंत्री जी को इस पर ध्यान देना चाहिए।

[सरदार अ० सि० सहगल]

अन्त में मैं सदन से दरखास्त करूंगा कि इन मामलों में वह विवेक से काम ले और फिनांस मिनिस्टर महोदय को मैं उनके संतुलित बिल पेश करने के लिए धन्यवाद देता हूँ। सब को खुश करना कभी भी संभव नहीं है, यह जो रीति है, यह बिल्कुल प्रत्यक्ष है।

माननीय मंत्री ने पांच और सौ रुपये के प्राइज़ बांडज की जो योजना १-४-६० को निकाली है, वह अच्छी मालूम होती है। कुछ मित्रों का कहना है वह जूआ है। मैं उससे सहमत नहीं हूँ। यदि इस योजना से हमको पैसा मिलता है और उम्र पैसे को हम खाली डेवेलपमेंट के कार्यों में निर्धारित कर देते हैं, तो इससे बढ़ कर हमें और क्या खुशी हो सकती है कि जो पैसा आयेगा, वह डेवेलपमेंट के काम में लगेगा, दूसरे काम में नहीं लगेगा। हम माननीय मंत्री से प्रार्थना करना चाहते हैं कि वह इस पैसे को ईअर मार्क कर दें। किसी कवि ने कहा है :—

मुहब्बत ही से पाई है यका बीमार
कौमों ने,

मुहब्बत से लिया है वरुते खुफना को
बेदार कौमों ने।

पंडित ठाकुर दास भार्गव (हिसार) :
जनाब डिप्टी स्पीकर साहब, मैं आप का मशकूर हूँ कि आप ने मुझे को मौका अता फरमाया है इस फिनांस बिल पर बोलने के लिये। सब से अख्बल मैं आप की तवज्जह इस बात की तरफ दिलाना चाहता हूँ कि जहां तक अन-डिवाइडिड हिन्दू फैमिली का ताल्लुक है, मैं बहुत अरसे से फिनांस मिनिस्टर साहबान की खिदमत में अर्ज करता रहा हूँ। इस के बारे में मैं ने अभी एक दोस्त की तकरीर भी सुनी। पहले भी एक दोस्त श्री भट्टाचार्य इस बारे में मिल चुके हैं। श्री भट्टाचार्य ने तो दायभाग

फैमिली को इस में से निकाल देने की तजवीज पेश की। श्री पट्टाभिरामन् की तकरीर को मैं ने अच्छी तरह कँच नहीं किया। मैं समझता हूँ कि शायद उन्होंने एक तरफ तो यह कहा कि चूँकि जो उसूल मिताक्षरा को लगते हैं, वे दायभाग फैमिली को नहीं लगते हैं, इस वजह से दोनों को एक तरह से मानना ठीक नहीं है और दूसरी तरफ उन्होंने एक ऐसा फिक्का भी क्वोट किया, जो कि इन्वेस्टीगेशन कमीशन रिपोर्ट में दिया हुआ था और जिस फिक्के पर फिनांस मिनिस्टर साहब ने मुझे अपनी चिट्ठी में हवाला दिया था। जहां तक दायभाग फैमिली का ताल्लुक है, उस में महज पैदाइश से एक लड़के को अपने खानदान की जायदाद में हक पैदा नहीं होता है। इस लिये वह उसूल कि बर्थ के जरिये हर एक न्यू कमर को फैमिली में राइट पैदा होता है, दायभाग में दुस्त नहीं है। इस लिये दायभाग फैमिली को तो किसी सूरत से अनडिवाइडिड फैमिली के तौर पर टैक्स किया जाना वाजिब नहीं है। जहां तक मिताक्षरा का सवाल है, वह सवाल भी ऐसा नहीं है कि जिस पर आज कोई नई बात की जा सके। १९२८ में सब से पहले यह सवाल मैं ने इस सदन में उठाया था और उस वक्त से ले कर आज तक जितने भी फिनांस मिनिस्टर साहबान यहां तशरीफ लाये हैं, वे सब के सब तस्लीम करते रहे हैं कि दरअसल हिन्दू जायंट फैमिली के साथ यह बड़ी हार्डशिप है कि उस को इंडिविजुअल के तौर पर टैक्स कर दिया जाये। मेरे पास वक्त नहीं है, इसलिये मैं इस बात पर ज्यादा जोर नहीं देना चाहता हूँ, लेकिन यह फैक्ट है कि यह बात आज ही नहीं मानी गई है यह तो एक एडमिटेड सी बात है कि हिन्दू जायंट फैमिली को इंडिविजुअल के तौर पर टैक्स करना बिल्कुल नाजायज है। जनाबे वाला, जरा गौर फरमा कर देखें कि इंडिविजुअल और फैमिली का दर्जा एक सा नहीं होता है। जरूर दो आदमियों से कम फैमिली नहीं बन सकता है एक्सेप्टिड टमं आफ फैमिली में। दो और एक को एक ही सतह पर टैक्स करना

कहाँ तक वाजिब है और जिस फैमिली में पन्द्रह आदमी हों, उस को उसी बेसिस पर टैक्स करना कहाँ तक वाजिब है, जिस पर कि इंडिविजुअल को टैक्स किया जाता है। हिन्दू ज्वायंट फैमिली में सिर्फ को-पार्सनर ही नहीं होते हैं, उस में ऐसे अशख़ास भी होते हैं, जिन को महज राइट आफ़ मेनटेनेंस होता है, जिनको इनकम का कोई हक़ नहीं होता। एक शख़्स की एक पैसा भी इनकम नहीं है, उस पर भी टैक्स लगता है। एक मजदूर पर भी टैक्स लगता है, जो कि एक रुपया रोज़ कमाता है, अगर वह हिन्दू ज्वायंट फैमिली का है और तीन हजार पर टैक्स लगाया जाता है। फ़र्ज कीजिये कि एक फैमिली में दस मेम्बर हैं। एक आदमी एक रुपया रोज़ कमाता है और दूसरा एक आदमी ढाई सौ, तीन सौ रुपये से ज्यादा कमाता है। उस सूरत में दोनों पर टैक्स लगाया जायेगा। दस पन्द्रह मेम्बरों पर टैक्स लग जायेगा, जिन की आमदनी टैक्सबल नहीं है। मैं ने बहुत दफ़ा इस हाउस में हिसाब लगा कर बताया है कि अगर चार मुसलमान भाई, चार क्रिश्चियन भाई, कोई नान-हिन्दू, नान-सिक्ख, तिजारत का पेशा करते हैं और उस सूरत में अगर उनकी आमदनी चार लाख की है, तो सारे टैक्सज को दे कर इंडिविजुअल की आमदनी चार हजार रुपया माहवार होती है, जब कि सब टैक्सज दे कर ज्वायंट हिन्दू फैमिली में इंडिविजुअल की आमदनी एक हजार रुपया माहवार होती है। मुझे इस पर ज्यादा जोर देने की जरूरत नहीं है कि मैं आप को यह हिसाब कर के बताऊँ कि यह इन्सिडेंस बलिहाज कांस्टीच्युशनल के आर्टिकल १४ बिल्कुल अनकांस्टीच्युशनल, अनकान्शनेबल, इनीक्वीटस और अनइक्वीटेबल है। इस को मानते हुए ही श्री जान मथाई ने एक तरकीब सोची थी, एक पैलिएटिव सोचा था कि हिन्दू ज्वायंट फैमिली के लिये ३६०० से ७२०० कर दिया, टैक्स की लिमिट का दो मेम्बर जहाँ थे, और तीन के लिये १०,८०० कर दिया और बाकी के लिये कहा कि ये अमीर आदमी हैं। उन्होंने सब से पहले

१९४९ में इस में तरमीम की थी। एक दफ़ा थोड़ी तरमीम की और अगले साल तीन आदमियों की फैमिली की तरमीम कर दी। इस तरह अब तक रहा, जब तक कि हमारे पहले फ़िनांस मिनिस्टर साहब ने यककलम सारे पैलिएटिवज पर पानी फेर दिया बग़ैर किसी वजह के। उन्होंने कहा कि मुझे रेवेन्यू कनसिडरेशन्ज बहुत प्यारे हैं। मैं मानता हूँ कि रेवेन्यू कनसिडरेशन्ज मुझे भी बहुत प्यारे हैं। मैं चाहता हूँ कि हमारी सरकार का खजाना भरा रहे, लेकिन मैं यह नहीं चाहता कि रेवेन्यू कनसिडरेशन्ज ही देखी जाये और ईक्विटीज बिल्कुल देखी ही न जायें। फिर हमारे मौजूदा फ़िनांस मिनिस्टर साहब तशरीफ़ लाये और मैंने उन की खिदमत में पहले फ़िनांस मिनिस्टर साहब को ब्वोट किया कि मुझे रेवेन्यू कनसिडरेशन्ज बहुत अजीज हैं, पर मैं ने कहा कि मैं उम्मीद करता हूँ कि आप इस की तरदीद करते हैं। मुझे खुशी है कि उन्होंने इस को नहीं माना कि अक्वैले रेवेन्यू कनसिडरेशन्ज ही कोई चीज हैं। उस वक्त ही उन्होंने फरमाया कि हम ईक्विटीज को देखेंगे। जब मैं ने बहुत जोर से कहा, तो पहले फ़िनांस मिनिस्टर साहब ने अपनी मिसाल दी कि मेरे खानदान के साथ भी सख्ती हुई। आखिर में उन्होंने कहा कि मैं एक कमेटी मुकर्रर करूँगा और वह इम को देखेगी। मैं ने पूछा कि उस कमेटी को कब मुकर्रर करेंगे। चन्द रोज़ बाद एक और मामला आया। फिर मैं ने कहा कि आप कब कमेटी को मुकर्रर करेंगे, आप के सामने अस्सी बरस से एक बेजा बात होती जा रही है, एक इनजस्टिस होता जा रहा है, आप फौरन मुकर्रर कीजिये, आप को यह कहने की क्या गुंजाइश है कि फिर कभी करेंगे। उन्होंने उस वक्त जवाब नहीं दिया। फिर वह तब्दील हो गये और मौजूदा फ़िनांस मिनिस्टर साहब तशरीफ़ लाये। उन्होंने कहा कि हम इस को देखेंगे। चूँकि उन्होंने वादा किया था कि एक साल के बाद वह मुझ को जवाब दे देंगे, तो बहुत मेहरबानी फरमाकर एक साल के

[पंडित ठाकुर दास भागंब]

गुजरते गुजरते—मालूम नहीं कि एक साल गुजरा या नहीं—मुझे उन्होंने जवाब भेजा और अपने वादे को एफा किया। फिनांस मिनिस्टर साहब ने यह जवाब भेजा कि जो पहले फिनांस मिनिस्टर साहब का जवाब था, वह बूटली फ्रेंक था। उन्होंने कहा था कि मैं तो रेवेन्यू कनसिडरेशन्ज मानूंगा और दूसरी चीज को नहीं देखूंगा, मैं यह नहीं मानूंगा कि सुप्रीम कोर्ट के जज ने देखा और इन्वेस्टीगेशन कमीशन ने देखा। यह बात समझ में आई। हमारे फिनांस मिनिस्टर साहब ने जो मुझ को उम्मीद दिलाई कि इस को कभी देखेंगे, वह उस से कहीं ज्यादा मख्त है। इस मिलमिले में मुझे एक कहानी याद आती है। एक बनिया किन्नी जाट से रुपया मांगता था। जब वह रोज उस से रुपया मांगता, तो जाट उस को कह देता कि कल आना, कल आना। इस तरह बरसों गुजर गये और उसका कल खत्म न हुआ। एक दिन जाट मौजूद नहीं था। उस का कोई रिश्तेदार या शायद उस की जाटनी थी। जब बनिये ने कहा कि “लाओ हमारा रुपया”, तो उस ने कहा कि “देखो लाला तुम रोज आते हो, यह गलत बात है। मेरे हाथ में यह बीज है कीकर का। मैं यह कीकर बोऊंगी, यह बड़ा होगा, कटेगा, उस के बाद आ कर मांगना।” बनिये ने समझा कि अब डेफिनेट बात हो गई है और उस ने घर जा कर घर वालों से कहा कि आज मुझे रुपया वसूल करने की उम्मीद हो गई है। उस के घर वालों ने कहा कि कैसे हो गई है। क्या ऐसा कभी नहीं हो सकता है कि जब वह दरख्त हो जाये और फिर तुम रुपया मांगने जाओ और फिर वह “कल, कल शुरू हो जाये —वह “कल, कल” फिर शुरू हो सकता है। मैं अर्ज करना चाहता हूँ कि हमारे फिनांस मिनिस्टर साहब फरमाते हैं कि यह मामला दरअसल ऐसा है कि जिस पर कमेटी की जरूरत नहीं है, गो कि उन्होंने एक चीज का हवाला दिया, जिस का हवाला मुझे देना पड़ेगा, क्योंकि उन्होंने लिख

दिया है कि इन्वेस्टीगेशन कमीशन ने इस मामले को जो देखा, उस में इस में फलां बात दर्ज कर दी। उस के बारे में मैं फिर अर्ज करूंगा। फिर उन्होंने हमारे जान मथाई साहब की टैक्सेशन इन्क्वायरी कमेटी का हवाला किया, लेकिन टैक्सेशन इन्क्वायरी कमेटी में क्या हुआ? मैं उन के रूबरू गवाही देने के लिये पेश हुआ। मैं ने उन के सामने सारी वजूहात दी थी जो कि मैं पिछले ३२ बरसों से देता आया हूँ। आखिर मैं वह कहने लगे मैं ने तुम्हारी सारी बातें मान लीं, लेकिन यह बतलाओ कि सरकार का यह रुपया कहां से पूरा होगा। उन्होंने ठीक पूछा, मैं जानता था कि वह पूछेंगे यह सवाल मुझ से। हर एक फाइनेंस मिनिस्टर ने कहा कि हाउस में इस साल इस का जिक्र मत करो, आगे देखेंगे, और कोई ताज्जुब नहीं कि हमारे अनरेबल फाइनेंस मिनिस्टर साहब भी यही फरमायें। मैं खुद जानता हूँ कि यह मामला आमान नहीं है कि फाइनेंस मिनिस्टर साहब खड़े होकर जवाब दे दें कि हम ने इस को मान लिया।

श्री चं० द० पांडे : कमेटी बन सकती है।

पंडित ठाकुर दास भागंब : कमेटी बन सकती है, और कमेटी के बारे में भी, अगर उन की राय न हो तो मैं इस पर भी ज्यादा जोर नहीं लगाऊंगा कि कमेटी जरूर बने क्योंकि उन की राय ऐसी है कि कमेटी बनने से कोई फायदा नहीं है। लेकिन मैं यह अर्ज जरूर करूंगा कि वह हमें यह जवाब न दें जो कि अब तक दिया जाता रहा है। आप ने क्या जवाब दिया कि इस हाउस ने जो हिन्दू सर्वेक्षण ऐक्ट अब पास किया है उस का असर हम ने अभी नहीं देखा है और अब वह कल खत्म हुई, इस का असर देखने के बाद जवाब

देंगे कि आया ज्वायंट हिन्दू फैमिली की सर्वाइवरशिप पर, यह जो ज्वायंट हिन्दू फैमिली में लड़का पैदा होता है उस के बर्थ राइट पर असर पड़ता है या नहीं। असर देखने के बाद इस को तय करेंगे। उस को देखने के बाद तय किया जा सकता है कि किसी चीज की जरूरत है या नहीं। गरीब-नवाज, अगर यही सूरत है तो हमें मालूम नहीं है कि कब यह कीकर का दरख्त फूलेगा और फलेगा। इसलिये मैं अर्ज करूंगा कि आप यह देखेंगे कि हिन्दू ज्वायंट फैमिली का हक उड़ा दें, लड़के का हक ही न रहे। मैं इस राय का हो गया हूँ कि आप का, सारी गवर्नमेंट का यह ट्रेंड हो गया है, आप की यह राय है कि अगर हिन्दू ज्वायंट फैमिली को जरा भी अक्ल है तो वह सर्वाइवरशिप को खो दें, ऐसी फैमिली को भूल जायें, मिताक्षर को जवाब दे दें, और सोच लें कि पुराना जमाना खत्म हो चुका। जैसे आज एक मामूली मुसलमान फैमिली होती है, क्रिश्चियन फैमिली होती है, वैसे ही हो जाय। मेरी यह खुद जाती राय है, मैं इसके हक में हूँ और ३२ बरसों से मैं इस के लिये लड़ता आया हूँ, यह मेरा जाती मुआमला नहीं है बतौर हिन्दू खानदान मुश्तरका के न मेरे बाप दादा ने यह टैक्स दिया है, न मैंने दिया है और न मेरे लड़के इसे देंगे क्योंकि सब जुदा जुदा हो चुके हैं इस लिये यह कोई मेरा पर्सनल मामला नहीं है। मैं अर्ज करना चाहता हूँ कि आप का ला होना चाहिये, और देखना चाहिये कि कौन ज्यादा टैक्स देता है, लेकिन आप ने जो मिसाल दी है उस से मुझ को एक खदशा है। आप ने फरमाया कि ६ हजार तो हम ने कर ही रक्खा है, गवर्नमेंट ने मान लिया है और जितनी ऐसी फैमिलीज हैं जिन की आमदनी ५०० १० माहवार तक होती है उन का हम ने थोड़ा फायदा दे भी दिया। अगर पूरा नहीं दिया तो न सही, अगर तीन में फायदा नहीं होता तो न सही; जो आज तक था तमाम बरसों से वह भी उड़ा दिया ऐसा हमारे टी० टी०

साहब ने कहा। आप कहते हैं कि चलो, उसे जाने दो, उस के ऊपर हाथ मत लगाओ। लेकिन मेरा तर्जुबा यह है कि जितनी भी दूसरी फैमिली वाले हैं वह सेपरेटली टैक्स होते हैं, जिस से उन का सवाल पैदा नहीं होता। वह बड़े बड़े अमीर आदमी हैं। इसलिये यह जो रीजन दी थी, उस से मुझ को इत्तफाक नहीं है। मिडिल क्लास के लोग अभी इस टैक्स से बहुत दुःखी हैं। मेरा फर्ज है कि मैं आप को बतलाऊँ कि आप का जो आर्गुमेंट है वह दुरुस्त नहीं है। कुछ ऐसे तबके के लोग हैं जिनकी आमदनी लाखों रुपये की है और वे आप के इस ऐक्ट के मारे अपनी ज्वायंट फैमिली को डिसरप्ट कर लेते हैं और अलाहदा अलाहदा टैक्स होते हैं, वह ज्वायंट फैमिली लाइफ को, हिन्दू फैमिली लाइफ को ही खत्म कर देते हैं। आप ने जो मेरा सारा क्रिटिसिज्म है, उसको प्रैक्टिकली मान लिया। मैं कहता हूँ कि जो आप का इनकम टैक्स सिस्टम है, वह एक तरह से हिन्दू ज्वायंट फैमिली को डिसरप्ट करने वाला है। आपने खुद इस चीज को मान लिया। आपने जो फरमाया उस को मैं ज्यादा क्वेश्चन नहीं कर सकता, लेकिन जो ऐसे आदमी हैं वह रुपये के ज्यादा लालची हैं, उन की अपनी तरकीबें हैं। आपने जो फरमाया वह उस से भी ज्यादा तरकीबें अपनी फैमिली में कर लेते हैं, लेकिन मैं अर्ज कर रहा था कि अगर आप यहीं खत्म कर देते तब भी कुछ बात थी। आप अपने महकमे की तरफ मुलाहजा फरमायें। आप जरा ध्यान से सुनें कि गवर्नमेंट ने क्या किया इस के बढ़ाने के बारे में। आप सीलिंग रखते हैं जमीन के बारे में। फर्ज कीजिये कि एक आदमी के पास बहुत सारी जमीन है, लेकिन आपने कायदा बना दिया है कि सारी फैमिली के पास ३० एकड़ जमीन होगी, चाहे दस मेम्बर हों चाहे बीस मेम्बर हों फैमिली में।

एक माननीय सदस्य : ज्यादा है।

पंडित ठाकुर दास भागंब : नहीं साहब, ज्यादा नहीं है। माफ कीजियेगा, पांच आदमियों से ज्यादा की जो फैमिली है, उन से ऊपर वाली ज्वायंट हिन्दू फैमिली के वास्ते नहीं है। आप दिल्ली लैंड सीलिंग ऐक्ट को देखिये। जो फैमिली बाडी आफ इंडिविजुअल्स है, उस के लिये एक खास सेक्शन है कि उस के लिये ३० एकड़ होगी। इस के अलावा यह जो उसूल है उस के लिये हमारे फ़ाइनेन्स मिनिस्टर साहब क्या फरमाते हैं। दो आदमी जहां हैं वहां पर आप ने ६,००० की छूट रखी है, लेकिन ऐसा आप सुपर टैक्स के वास्ते क्यों नहीं करते? अगर किसी आदमी की ४० हजार ६० की आमदनी है और दूसरी मुश्तरका फैमिली की भी ४० हजार ६० है तो दोनों के लिये एक ही रेट ब लिमिट लगाया जाता है। जिस उसूल को आप ने एक जगह मान लिया, उसे आप दूसरी जगह मानने को तैयार नहीं हैं? आखिर यह कहां की लाजिक है? जो हमारे कांस्टिट्यूशन का आर्टिकल १४ है वह सारे कांस्टिट्यूशन का, सारी जस्टिस का बेडराक है। जो चीज हमारे कांस्टिट्यूशन के अन्दर वाजिब है, आप उस को उड़ा कर कहां ले जायेंगे? आप के इन्वेस्टिगेशन कमिशन ने, जिस के वास्ते आप ने लिखा कि इट इज नाट इनकंसिस्टेंट, उस की सिफ़ारिश है कि सुपर टैक्स पर यह चीज लगनी चाहिये, दो आदमियों के लिये भी और तीन आदमियों के लिये भी। उन की अपनी सिफ़ारिश है इन पर भी सुपर टैक्स करना चाहिये और उन को भी सुपर टैक्स करना चाहिये। इस बारे में मैं ज्यादा लम्बी चौड़ी बहस नहीं करना चाहता। आप मेहरबानी फर्मा कर यह कीजिये कि अगर आप को कमेटी पसन्द नहीं है तो आप कमेटी न मुकर्रर कीजिये, मैं आपको मजबूर नहीं करना चाहता, मैं आप को पुराने फ़ाइनेन्स मिनिस्टर की तजवीज के ऊपर भी पाबन्द नहीं करना चाहता क्योंकि आखिर जो वजह आप देते हैं वह महज जिद से तो नहीं देते कि आप को यह नहीं करना

है, आप माकूल वजह देते हैं कि आप को यह पसन्द नहीं है, लेकिन आप मेहरबानी कर के इसे ला कमिशन को भेज दें क्योंकि इस में सिर्फ़ एक ज्वायंट हिन्दू फैमिली के इनकम-टैक्स का ही सवाल नहीं है, इस में दो तीन अलाइड सवाल हैं कि सुपर टैक्स लगे या न लगे। एस्टेट ट्यूटी की एप्रीगेशन व मिनिमम का भी सवाल है। इसके लिये मैं अज कर्ंगा कि महज ला मिनिस्ट्री की राय ही इस के लिये काफी नहीं है। ला मिनिस्ट्री की जो राय है वह बिल्कुल नाकाफी है, क्योंकि यह बड़ा वेक्स्ट क्वेश्चन है, जिस के लिये मैं अर्ज करता हू कि अगर आप सारे लिटरेचर को मुलाहजा फरमायें तो खुद फील करेंगे कि यह हायर लेवल पर तय होने वाली चीज है। इस लिये आप इस को ला कमिशन के पास भेज दें, उन से पूछिये कि आखिर हम क्या करें इस वेक्स्ट क्वेश्चन को कैसे तय करें।

असलियत यह है कि हमारे कांस्टिट्यूशन में दो चीजें हैं जो कि उस के प्रिम्बल में दी हुई हैं। एक तो है लिबर्टी आफ इंडिविजुअल और दूसरी है यूनिटी आफ दि नेशन। जितनी चीजें बीच में आती हैं वह सारी की सारी हैरानकुन हैं। मैं यहां पर ज्वायंट हिन्दू फैमिली के टैक्स की या जो दूसरी चीजें हैं उन का रिफरेंस नहीं दूंगा, जैसे बिजिनेस एक्सोस प्राफिट्स टैक्स, कैपिटल टैक्स वगैरह। लेकिन उन सब के अन्दर तमीज की हुई है कि इंडिविजुअल के वास्ते इतना और दूसरों के वास्ते डबल या ट्रेबल। इसी तरह से पुराने सुपर टैक्स में देखिये। वह पहले ७५,००० ६० या ज्वायंट हिन्दू फैमिली के वास्ते और ५०,००० ६० एक मामूली इंडिविजुअल के वास्ते। ब्रिटिश डेज में यह तमीज की हुई थी। यह तमीज हमेशा रही है और रहेगी। इस लिये ठीक तौर पर इस चीज को

तय करने के लिये इसको हायेस्ट लीगल ओपीनियन ले कर तय करना चाहिये ।

इस के अलावा मैं अर्ज करना चाहता हूँ कि दो ही चीजें हैं दुनियाँ के अन्दर जिनका हमारे कांस्टिट्यूशन ने रिकग्नाइज किया । एक चीज तो है इंडिविजुअल और दूसरी चीज है नेशन । जो चीजें यूनिट आफ दि नेशन के बखिलाफ जाती हैं वह मानने के काबिल नहीं हैं । जो चीज यूनिटी आफ दि नेशन को खत्म करती है वह मानने के काबिल नहीं है । मेरी तो १३ वर्षों से एक ही यार्ड स्टिक रही है कि हम ने तरक्की की है या नहीं इन बातों में, कहां तक हम ने अपने फंडामेंटल राइट्स को अपहोल्ड किया । यह सिर्फ हाई कोर्ट या सुप्रीम कोर्ट का ही फर्ज नहीं है कि वह हिन्दुस्तान के अन्दर हमारे फंडामेंटल राइट्स को कायम करें और देखें कि कहां तक आप ने जो डाइरेक्टिव प्रिंसिपल्स आफ स्टेट पालिसी है उनको निभाया और कहां तक आगे बढ़ाया । आप का भी फर्ज है इस को देखना । मैं इस टैक्स के वास्ते सन १९३८ से, अपनी स्पीचेज में फाइनेन्स बिल के मौके पर कहता रहा हूँ कि यह हमारी यार्ड स्टिक है कि कामनमैन, और मेम्बर आफ दि शेड्यूल्ड कास्ट्स की हालत किस चीज में बेहतर हुई जो कि सारी चेन आफ दि सोसाइटी की बीकर लिंक है । मैं समझता हूँ कि अगर वह मजबूत है तो सब मजबूत हैं । आप ने इस में कहां तक मदद की, कहां तक उस को फायदा पहुंचाया । यही यार्ड स्टिक है जिससे मैं सारी चीज को देखना चाहता हूँ ।

श्री खुशबक्त राय (खेरी) : जैती कंसिस्टेंसी आप में है, वही आप गवर्नमेंट में भी चाहते हैं ?

उपाध्यक्ष महोदय : वह अपोजीशन में ही रहे ?

पंडित ठाकुर दास भागवत : मैं इस का जवाब देने से कासिर हूँ, लेकिन मैं यकीन

करता हूँ कि बावजूद तमाम खामियों के, बावजूद इस गवर्नमेंट के तमाम एकट्स आफ ओमिशन एण्ड कमिशन के, जिन को हम सभी क्रिटिसाइज करते हैं इन सीजन एंड आउट आफ सीजन, और आप साहबान का तो फर्ज ही यह है क्योंकि आप दूसरी चीज के देखने के काबिल ही नहीं हैं, तो भी हम कह सकते हैं कि इस वेलफेअर स्टेट में इस से बेहतर काम कोई भी दूसरी हुकूमत होती तो वह भी नहीं कर सकती थी । जो कुछ हुआ है अगर हम उस की सराहना नहीं करते हर वक्त तो इस के यह माने नहीं हैं कि हम कांशसस नहीं हैं कि यह गवर्नमेंट क्या कर रही है, सिवा इसके कि जैसा महात्मा जी कहा करते थे कि वह सैटनिक है वह और कुछ है ही नहीं । लेकिन फिर भी मैं इस के कहने में ताम्मुल नहीं करता कि मैं अपने लायक दोस्तों से एग्री करता हूँ कि जो काम गवर्नमेंट ने किये हैं वह लिबर्टी आफ दि पीपल के खिलाफ जाते हैं । अगर गवर्नमेंट इन चीजों को आगे बढ़ाती है तो सख्त गलती करती है ।

कल हाउस ने बाम्बे बिल पास किया । मैं उस वक्त नहीं बोला क्योंकि सारे हाउस में खुशी हो रही थी, मैं उस वक्त अपनी डिसेंटिंग वायस नहीं रखना चाहता था, मैं सारी खुशी को मार नहीं करना चाहता था । लेकिन यह बिल बिल्कुल हमारे उसूलों के बखिलाफ यूनिटी ओफ नेशन के खिलाफ पार्लियामेंट ने पास किया था । हम ने एक जबान हो कर पास किया था जो कुछ, उसके ऊपर पानी फेर दिया गया इस वजह से कि वहां पर डर था कि पता नहीं आइन्दा क्या होगा क्या नहीं । मैं इस चीज के सख्त बखिलाफ था और गवर्नमेंट ने सख्त गलती की । गवर्नमेंट खुद कम्यूनलिज्म को बढ़ाती है, कास्ट्स को आगे बढ़ाती है । जो बिल गवर्नमेंट ने पास किया है उससे कास्ट्स आगे बढ़ती हैं, प्राविशलिज्म आगे बढ़ाती है, कम्यूनलिज्म को आगे

[पंडित ठाकुर दास भागंब]

बढ़ाती है। मैं मिसाल नहीं देना चाहता, लेकिन मैं बर्दाश्त नहीं कर सकता कि रोज रोज हमारी आंखों के सामने ऐसी चीजों की जायें जो कि गवर्नमेंट टेम्पोरेरी फायदे के लिये करती है। असूलों का खून करके, वोटों के लिये इस तरह की चीजों को पास करना हमारी असली मंशा के बखिलाफ है। मैं कई दफा हाउस में कह चुका हूँ कि गवर्नमेंट को ऐसा नहीं करना चाहिये।

मैं आखीर में यह बतलाना चाहता हूँ कि बहुत से साथियों ने यहां और और चीजों का जिक्र किया है, टैक्सों का जिक्र किया, मेरे पास इतना वक्त तो नहीं है कि मैं उन के बारे में अर्ज करूं, लेकिन इतना जरूर कह देना चाहता हूँ कि जब तक हमारी फाइव इअर प्लैन चलती है, गलत हो या सही हो, आप को टैक्स लगाना पड़ेगा। मैं इससे इंकार नहीं करता कि हमारी सरकार को अपनी योजनाओं को सफल बनाने के लिए कुछ अनपापुलर टैक्सेज भी लगाने पड़ेंगे। जब तक यह फाइव इअर प्लान का पेट नहीं भरता फाइनेंस मिनिस्टर का पहला काम है कि उसको कामयाब बनाने और एम्पलीमेंट कराने के लिये पैसा इकट्ठा करे और जाहिर है कि पैसा टैक्सेज के जरिये ही हासिल किया जा सकता है। मैं मानता हूँ कि यह टैक्सेज हमारी प्लान के वास्ते सस्टेनेन्स फूड की मानिन्द हैं और उनके बगैर हमारा काम नहीं चल सकता है लेकिन फिर भी आप इतना तो ध्यान रखें ही कि कहीं वह गैडर जो कि गोल्डेन ऐग ले करती थी तो गोल्डेन ऐग एक दम से ले लेने की लालच में उसकी गर्दन पर छुरी न चला दें, उसको मार ही डालें और इस तरह बिलकुल उसका फायदा उठाने से महरूम हो जायें, ऐसी बात हम न कर डालें। जिस चीज का आपको दुःख है और सबसे ज्यादा दुःख है कि लोग अनएम्प्लायड हैं और जब तक कि हमारे देश में से यह बेकारी

दूर नहीं होती है तब तक आपका फर्ज पूरा नहीं होता है। आपको दुःख है कि अनाज आज महंगा है और उसको सस्ता होना चाहिये वह सब तो ठीक है लेकिन ताहम एक चीज की तरफ मैं आपकी तवज्जह दिलाना चाहता हूँ कि पंजाब के अन्दर लुधियाना में बहुत से लोग यह स्टेपुल क्लैथ बनाते हैं और उन्होंने उसके बारे में हिसाब किया है। मैं उस ट्रेड से बहुत वाकिफ तो नहीं हूँ लेकिन जो कुछ मुझे बतलाया गया और जो मैंने फीगर्स देखीं तो उसके मुताबिक तो यह लुधियाने वालों की ट्रेड खत्म हो रही है। अब आपने यह जो चार पावर लूमस् को एक्साइज ड्यूटी से एग्जेंम्प्ट दिया है तो वूल और सिल्क इंडस्ट्री में बहुत आमदनी होती है लेकिन स्टेपुल क्लैथ में उतनी आमदनी नहीं होती है और उन्होंने जो आपके पास फीगर्स भेजी हैं और अगर आपकी राय में उनका कंटेनशन दुरुस्त हो और अगर इस टैक्स से इस स्टेपुल क्लैथ के घंघे को मेटिरियल इंजुरी पहुंच रही हो तो मिनिस्टर साहब को इसकी ओर तवज्जह देनी होगी कि इस पर यह टैक्स लगाया जाना कहां तक वाजिब है और मैं उम्मीद करता हूँ कि मिनिस्टर साहब इसके बारे में जरूर गौर करेंगे।

मैं अदब के साथ मिनिस्टर साहब से अर्ज करना चाहता हूँ कि और सब चीजें तो छोड़ दीजिये लेकिन कम से कम तीन, चार चीजें ऐसी हैं जिनको कि मुहैया करना एक बेलफेयर स्टेट का पहला फर्ज है। उनकी तरफ तवज्जह देना कांस्टीट्यूशन के मुताबिक सरकार की एलीमेंटरी ड्यूटी है। पहली जरूरत पानी की है। जब तक देश में गरीब से गरीब आदमी को आप हैल्दी ड्रिंकिंग वाटर मुहैया नहीं करते मेरी अदब से गुजारिश है कि आपका फर्ज पूरा नहीं होता है। आप न मालूम किस जमाने में इस देशवासियों का स्टैंडर्ड आफ लिविंग बढ़ायेंगे लेकिन यह हैल्दी ड्रिंकिंग वाटर मुहैया करना फर्ज

नैसेसिटी है। प्लानिंग कमिशन के आप भी मेम्बर हैं और मैं ने पेश्वर अर्ज किया था कि इस पानी के ऊपर जितना रुपया आप से मुमकिन हो सके खर्च करें ताकि लोगों को अच्छा पानी पीने का पानी मिल सके। कोई इंडस्ट्री बने या न बने लेकिन अच्छे पीने के पानी का बन्दोबस्त करने के वास्ते आप को पूरा खयाल रखना चाहिये। मैं ने पहले भी इस हाउस में अर्ज किया था कि १०० करोड़ रुपया थर्ड फाइव इयर प्लान में मिलना चाहिये इस से कम में एप्रोशिऐबिल असर नहीं पड़ेगा। अभी पिछले दिनों में मैं इस हाउस के आनरेबुल हेल्थ मिनिस्टर साहब को अपनी कांस्टीटुएँसी में ले गया था और जा कर दिखलाया था ताकि उन से कुछ रुपया लिया जाये लेकिन मीटिंग में जा कर फिर ऐसी बात हुई जिससे हमारी सारी की सारी खुशी खत्म हो गई। मैं उस पर जोर नहीं देना चाहता लेकिन मैं यह जरूर अर्ज करूंगा कि जहां तक मुमकिन हो ज्यादा से ज्यादा रुपया देश में ट्रिकिंग वाटर हर एक इनसान के लिये मुहैया करने के वास्ते एलोट करें।

दूसरी चीज लोगों के वास्ते हाउसिंग का इंतजाम करना है और अभी कल या परसों इस के बारे में यहां चर्चा हुई थी कि हर एक आदमी को हाउसिंग की सहुलियत देना यह आपका फर्ज है। यह बहुत मुश्किल सवाल है। मेरे कई लायक दोस्तों ने बताया कि यह हाउसिंग की प्रालम टैकिल करने के वास्ते ५ हजार करोड़ रुपये का सवाल है। मेरा कहना है कि आप इसको फेजिंग कर के टैकिल करें। मैं यह नहीं कहता कि आप देश के हर बाशिन्दे को पक्के मकान बना कर दें या यहां पर महलात खड़े कर दें लेकिन अगर हमारे संविधान की ४३ और ४७ दफा कुछ मायने रखती है तो मैं अदब के साथ अर्ज करना चाहता हूँ कि गरीब से गरीब आदमी जो कि इस देश में रहता है उसका भी उतना ही हक है जितना कि एक बड़े से बड़े आदमी का हक है।

हमारे प्राइम मिनिस्टर साहब बड़े आलीशान मकान में रहते हैं, राष्ट्रपति जी हमारे आलीशान राष्ट्रपति भवन में रहते हैं और इसी तरह हर एक मिनिस्टर को फर्निशड बंगले रहने के वास्ते मिले हुए हैं तो आखिर हमारे यह मिनिस्टर्स उन लाखों देशवासियों के ही तो प्रतिनिधि हैं जिनके कि पास आज रहने को पक्के मकान की कौन कहे झुग्गी तक नहीं है। अब उनको मैं पक्के मकान देने के लिये नहीं कहता लेकिन ऐसे हैल्दी मकान देने के लिये जरूर कहूंगा जहां कि वे आराम से अपने बाल बच्चों के साथ रह सकें। उनको कम से कम इतना सुविधा तो मुहैया करनी ही चाहिये। यह डराने वाली चीज नहीं है और यह ५ मिलियन का सवाल नहीं है। अगर आप इस को टैकिल करना शुरू करें तो यह प्रालम आसानी से हल हो सकेगी। और इसके ऊपर इतना रुपया भी नहीं लगेगा जितना कि आप समझ रहे हैं और अगर आपने योजना बना कर काम शुरू कर दिया तो पहले ही साल में लोगों को यह विश्वास हो जायेगा कि वाकई में यह एक वेलफेयर स्टेट है। मेरा सुझाव है कि आप इस प्रालम को फेजिंग कर के हल करने की कोशिश करें और अगर इसके वास्ते आप मेहरबानी कर के २००, ३०० करोड़ रुपये की हर साल रकम रखें तो पांच, सात सालों में देखेंगे कि आप इसको हल करने में कामयाब होने लगेंगे और लोगों को इस तरह आप काफी सहुलियत पहुंचायेंगे।

मुझे अभी कहना तो बहुत कुछ था मगर मुझे अफसोस है कि दूसरी घंटी बज गयी है और दूसरी घंटी बजने के बाद आगे एक लफज भी कहना वाजिब नहीं होता है इस वास्ते मैं और कुछ न कह कर बैठ जाता हूँ।

17.35 hrs.

[Mr. SPEAKER in the Chair]

श्री जांगड़े (बिलासपुर) : अध्यक्ष महोदय, वित्तीय मामले में मैं बहुत दक्षता नहीं

[श्री जांगड़े]

रख सकता इसलिये उस के बारे में मुझे कुछ सुझाव नहीं देना है। लेकिन इतना जरूर निवेदन करना चाहूंगा कि प्रत्यक्ष कर और परोक्ष कर में यह प्रत्यक्ष कर बोझिल मालम होता है और उस में आलोचना ज्यादा होती है। इसलिये कोई भी शासन हो, कम्युनिस्ट शासन हो अथवा कोई भी शासन हो परोक्ष कर और अप्रत्यक्ष कर से काफी पैसा इकट्ठा करना सुगम होता है और उसके जरिये अधिक से अधिक तादाद में वह रकम इकट्ठा कर लेता है। इसके संग्रह में शासन का खर्च भी कम पड़ता है और इसलिये ऐसी स्थिति में जब कि काफी आलोचनायें होती हों और जहां पर बहुत सी पार्टियां हों तो वहां पर परोक्ष कर का लगाना किसी भी शासन के लिये उचित ही साबित होता है।

वर्तमान प्रणाली में अभी वित्त मंत्री महोदय ने जो कर लगाया है उस कर को देखने से यह पता चलता है कि देहात की रहने वाली साधारण जनता में से ६० प्रतिशत लोगों पर इतना व्यापक असर नहीं पड़ता जितना कि लोग आलोचना करते हैं। पहले जो कर प्रणाली थी और पहले जो नये कर लगाये जाते थे उनका असर कितना पड़ता था और इस वर्ष जो कर लगाये गये उनका असर कितना पड़ता है इसको देखने से मझे यह मालूम होता है कि साइकिल कर के सम्बन्ध में लोग काफी आलोचना करते हैं लेकिन यदि इसका हिसाब लगाया जाये कि इस देश में कुल कितने लोग साइकिल चलाते हैं और देहातों में कितने लोग साइकिल पर सवारी करते हैं तो मालूम होगा कि ६० प्रतिशत लोगों पर इस साइकिल टैक्स का कोई असर नहीं पड़ने वाला है। इसलिये अभी जो नये कर लगाये जा रहे हैं और उनको ले कर लो लोग आलोचना करते हैं तो मेरी समझ में उनकी यह आलोचना उचित नहीं मालूम होती है।

अब इसके बाद मुझे युद्ध के पहले की हिन्दुस्तान और पाकिस्तान बनने के पहले की ओर आज़ की क्या अवस्था है इस सम्बन्ध में मुझे यह कहना है कि युद्ध के पहले और पाकिस्तान बनने के पहले देश की जो स्थिति थी और अब की जो स्थिति है उसमें काफी परिवर्तन हुआ है। शिक्षा के क्षेत्र में, चिकित्सा के क्षेत्र में, लघु उद्योग, बड़े उद्योग, मध्यम उद्योग, यातायात व्यवस्था, रेलवेज में और अन्य हर एक क्षेत्र में हमारी तरक्की हुई है और पहले की अपेक्षा दुगुनी, तिगुनी और चौगुनी तरक्की हुई है और हम यह भी देखते हैं कि हमारे शासन की आय भी पहले की अपेक्षा काफी बढ़ गयी है और हमारे प्रशासन के कर्मचारियों की संख्या पहले से कई गुना बढ़ गयी है। अब जहां आमदनी में उन्नति हुई है तो उसी के साथ साथ हमने यह देखा है कि एक सुराख नाली भी पैदा हो गई है और जिसके कि कारण कितनी ही उन्नति हम क्यों न करें लेकिन गरीबों का जितना हित होना चाहिये वह नहीं होता है। वैसे बाहर दिखता है कि काफी काम हो रहा है सड़कें बनती हैं, जगह जगह स्कूल स्थापित हो रहे हैं और स्थान स्थान पर चिकित्सा केन्द्र खोलते हैं और जगह जगह पर डेवलपमेंट ब्लाक्स खुलते हैं पर हम देखते हैं कि गरीबों को जो इन चीजों से लाभ पहुंचना चाहिये वह नहीं पहुंच पा रहा है और छोटे से छोटे देहात से ले कर बड़े से बड़े शहर तक हमने शोषकों के ऐसे शोषण केन्द्र खोल रखे हैं और परिणाम उसका यह हो रहा है कि उन्नति कितनी भी क्यों न दिखाई पड़े और तमाम कोशिश करने के बावजूद भी शोषणों के हाथ में इस सुराख नाली के जरिये वह तमाम पैसा चला जाता है और गरीबों तक नहीं पहुंच पाता है। अब हम पाते हैं कि देहातों में तकावी लोन पहले से ४० गुना और ५० गुना अधिक बांटे जाते हैं पर उसके बाद भी खेती की पैदावार नहीं बढ़ पाती तो वह क्यों नहीं बढ़ पाती। इसी तरह हम देखते

हैं कि सड़कों बनती हैं, सब कुछ बनता है, शिक्षा के प्रचार के लिये अधिकाधिक संस्था में स्कूल खले जाते हैं और कालिजों की संस्था भी बढ़ गयी है लेकिन इस सब के बावजूद हमारे देहात में रहने वाले मजदूर और किसान के पास आदन्नी के पर्याप्त साधन नहीं हैं और हम देख रहे हैं कि उनकी हालत बेहतर होने के बजाय खराब होती जा रही है और उनमें गरीबी बढ़ती गई है। पहले जहां हम ४, ५ चीजों से ही अपनी आवश्यकता की पूर्ति कर लिया करते थे वहां अब पांच के बदले में ५०० चीजों की प्राप्ति के बाद भी हम अपनी आवश्यकता की पूर्ति नहीं कर पा रहे हैं। उसके बाद भी हम देखते हैं कि हमारी गरीबी बढ़ती जा रही है। हम देखते हैं कि जितने भी उन्नति के साधन हैं जितने भी शिक्षण के केन्द्र हैं वे केवल कतिपय शहरों में ही केन्द्रित होते जा रहे हैं। जितनी भी हमारी योजनायें हैं वे कतिपय शहरों में ही केन्द्रित होती जा रही हैं और यह कतिपय शहर शासन के लिये बोझदायक हो गये हैं और मैं समझता हूँ कि यह हमेशा बोझदायक रहेंगे। अब बम्बई, कलकत्ता, मद्रास, कानपुर और दिल्ली आदि बड़े शहरों की जनसंख्या इन पिछले २० वर्षों में कितनी बढ़ी है और आयन्दा आप समझ सकते हैं कि कितनी और बढ़ जाने वाली है और वहां के लिये हाउसिंग प्रब्लम कितनी ऐक्यूट आलरेडी है और आगे और भी अधिक कठिन हो जाने वाली है। जाहिर है कि हाउसिंग प्रब्लम को टैकिल करने के लिये आपको करोड़ों रुपये खर्च करने होंगे और उसके बाद मंहगाई बढ़ेगी और शासन अधिक पैसा बटोरेगा और जिसके कि परिणाम स्वरूप देहात के रहने वालों की हालत उसमें बहुत खराब होने वाली है। आप देख कि इन शहरों पर शासन का कितना खर्चा होता है और नेशन की जो इनकम है, उसका कितना भाग इन चार पांच बड़े बड़े शहरों पर खर्च कर दिया जाता है और साथ ही साथ यहां पर जो व्यापारी इत्यादि हैं, उनको इनकम कितनी है। मैं आपके सामने

एक नमूना रखना चाहता हूँ। बम्बई का एक मामूली सा व्यापारी मध्य प्रदेश का सारा ग्रेन, मध्य प्रदेश के सारे अनाज को खरीदने की क्षमता रखता है। इस तरह से आप हिसाब लगा सकते हैं कि कितने बड़े बड़े व्यापारी बड़े बड़े शहरों में होंगे। हजार बार आपका ध्यान इस ओर खींचा गया है लेकिन इतना होने पर भी जितनी आपकी प्राजैक्ट्स हैं, जितनी आपकी योजनायें हैं, उनका आप केन्द्रीकरण करते हैं। ऐसा आप क्यों करते हैं? आप जानते ही हैं कि केन्द्रीकरण से क्या क्या नुकसान होते हैं। केन्द्रीकरण से वहां की आबादी बढ़ती है, अनैतिकता बढ़ती है, हमारा खर्च बढ़ता है और खर्च बढ़ने के साथ साथ शासन का पैसा बरबाद होता है। इतना ही नहीं रेडटैपिज्म बढ़ता है, लाल-फीताशाही बढ़ती है। जब ये सब चीजें होती हैं तो जो देहात का आदमी है, उसका फजीता होता है। आप यह भी देखें कि शहरों की पापुलेशन कितनी तेजी से बढ़ती जा रही है। २० साल पहले या ४० साल पहले उन शहरों की जनसंख्या क्या थी, और आज क्या है और देहातों की जनसंख्या तब क्या थी और आज क्या है। आप देखें कि १९२१ में क्या थी, १९४१ में क्या थी और आग चल कर १९६१ में क्या होने वाली है?

अध्यक्ष महोदय : आहिस्ता आहिस्ता बोलिये। Why is there this hurry?

Shri Jangde: Because there is limited time.

यह जो हालत पैदा हो गई है, इसके लिए मैं शासन को आधा दोषी मानता हूँ। हमारी पैदावार का जो तरीका है वह ठीक है, हम पैदावार ठीक करते हैं, लेकिन उसके वितरण का जो तरीका है, उसमें बहुत बड़ा दोष है।

[श्री जांगड़े]

वितरण का तरीका ऐसा है कि जो पैदा करता है, उसको अपनी पैदावार का पूरा लाभ नहीं मिलता है, वह जो पैदा करता है, उसकी कीमत डिक्वैट नहीं कर सकता है [उसकी कीमत को निर्धारित करते हैं व्यापारी । किसी बड़े शहर के व्यापारी पूल रेट बनाते हैं और उस पूल रेट के मुताबिक वे कार्य करते हैं । उस पूल रेट को देखते हुए व्यापारी मिल जुल कर मूल्य को निर्धारित करते हैं । जब ऐसा होता है तो जो लाभ हमें पहुंचना चाहिए, हमें मिलना चाहिये वह हमें नहीं मिलता है । इस वास्ते मैं चाहता हूँ कि हमारी जितनी भी योजनायें बनें, उन में डिफ्यूशन होना चाहिए, विकेन्द्रीकरण होना चाहिए । एक ही शहर में, एक ही प्रान्त में ये केन्द्रित होने के बजाय हर एक प्रान्त में और हर एक शहर इत्यादि में वे थोड़ी थोड़ी हों । आज बिजली के साधन और यातायात के साधन इतने बढ़ गये हैं कि हम तहसील हैडक्वार्टर्स में और डिस्ट्रिक्ट हैडक्वार्टर्स में इसको फैला सकते हैं ।

अब मैं शिक्षा प्रणाली के सम्बन्ध में कुछ कहना चाहता हूँ । गांधी जी ने तथा हमारे राष्ट्रीय नेताओं ने शिक्षा प्रणाली के सम्बन्ध में जो दोष बताये थे, उन दोषों को आज दस पंद्रह वर्ष का समय बीत जाने के बाद भी हम दूर नहीं कर सके हैं, बल्कि वे दोष और भी बढ़ते जा रहे हैं । शिक्षण केन्द्रों का हम अधिकाधिक केन्द्रीकरण करते जा रहे हैं । एक देहाती मनोवृत्ति जो थी, ग्रामीण मनोवृत्ति जो थी, देश भक्ति की जो मनोवृत्ति थी वह लुप्त होती जा रही है । छात्रों में अनुशासनहीनता बढ़ती जा रही है । जहां तक स्टैंडर्ड का ताल्लुक है, वह गिरता जा रहा है । आप देखें कि पहले का जो मैट्रीकुलेट है, उसका स्टैंडर्ड पुरानी आठवीं कक्षा का है । आज का ग्रेजुएट पहले जमाने के मैट्रीकुलेट के बराबर

भी स्टैंडर्ड नहीं रखता है । यह हमारी शिक्षा पद्धति है । क्या ही अच्छा होता अगर हमने शिक्षा के केन्द्रों को, शिक्षण संस्थाओं को, बड़े बड़े कालेजों को केवल डिस्ट्रिक्ट हैडक्वार्टर्स या कमिशनर्स हैडक्वार्टर्स या प्रान्तों के किन्हीं केन्द्रीय स्थानों में न रख कर डिस्ट्रिक्ट और तहसील हैडक्वार्टर्स में रखा होता और यदि ऐसा किया गया होता तो मैं समझता हूँ कि जो अनुशासनहीनता आज बढ़ती जा रही है वह न बढ़ती और उसके बजाय उसमें कुछ कमी अवश्य आती ।

अब मैं चिकित्सा प्रणाली के सम्बन्ध में कुछ कहना चाहता हूँ । चिकित्सा आज बड़ी महंगी हो गई है । हम केवल एलोपैथी को ही प्रभुता देते हैं । मैं चाहता हूँ कि जो भी चिकित्सा प्रणाली लोगों को फायदा पहुंचाने वाली हो उसको आप बढ़ायें । हमारा एक इंटेग्रेटेड सिस्टम आफ चिकित्सा प्रणाली होना चाहिए । सब को मिला कर एक ऐसी चिकित्सा प्रणाली हमें कायम करनी चाहिए जिसको कि हम देहातों में कम खर्चों में चला सकें और चिकित्सा की सुविधायें वहां उपलब्ध कर सकें । यदि ऐसा किया गया तो हमारे शासन का खर्चा कम हो सकता है । आज देखने में आया है कि हम एलोपैथी पर अधिक ध्यान देते हैं और दूसरी जो चिकित्सा प्रणालियां हैं, उनको कंठैम करते हैं, उनकी उपेक्षा करते हैं । हमारी इस उपेक्षा के बावजूद भी आयुर्वेदिक और यूनानी चिकित्सा पद्धतियां जीवित हैं । इसलिए इन चिकित्सा पद्धतियों को क्यों न हम प्रभुता दें ?

अब मैं डाक और तार घरों के बारे में कुछ कहना चाहता हूँ । डाक घरों को हमने बहुत अधिक बढ़ाया है । हमने कहा है कि कोई भी गांव किसी भी डाक घर से तीन

मील की दूरी पर नहीं बच रहना चाहिये । उसके बारे में हमने यह शर्त रखी है । लेकिन तार घरों के सम्बन्ध में हमने कोई भी शर्त नहीं रखी है । चाहे किसी क्षेत्र की जन-संख्या दो लाख भी क्यों न हो और किसी भी तार घर से कोई रेलवे स्टेशन २०-३० मील की दूरी पर भी क्यों न हो, हम तार घर वहां नहीं खोलते हैं । मैं चाहता हूँ कि आप यह शर्त रखें कि एक लाख बीस हजार या पच्चीस हजार की जन-संख्या के अन्दर एक तार घर होगा और कोई भी गांव ऐसा नहीं बच रहेगा जो कि तार घर से दस पन्द्रह मील से अधिक दूर हो । इस तरह की कोई बात आप क्यों नहीं रखते हैं । मैं चाहता हूँ कि आप इसको भी देखें ।

जो सर्कल क्रियेट किये जाते हैं, उनके बारे में मैं कुछ कहना चाहता हूँ । जिस तरह से इनको क्रियेट किया जाता है, वह सिस्टम बड़ा डिफ़िक्टिव है । कहीं कहीं पर तो आपने चार चार सर्कल खोल दिये हैं और जहां पर सर्कल होना चाहिये वहां पर सर्कल नहीं है । मध्य प्रदेश हिन्दुस्तान का सबसे बड़ा प्रदेश है । इतना बड़ा प्रदेश होने पर भी मध्य प्रदेश का खुद का कोई पोस्ट एण्ड टेलीग्राफ सर्कल नहीं बना है । किस प्रकार से मध्य प्रदेश की उपेक्षा इस मामले में की गई है, यह मैं आपको बतलाना चाहता था । मैं आशा करता हूँ कि इस और आपका ध्यान जाएगा ।

अब मैं बड़े उद्योगों, मध्यम श्रेणी के उद्योगों और लघु उद्योगों के बारे में कुछ कहना चाहता हूँ । आज देखने में आया है कि तीन चार उद्योगों ने ही गृह उद्योगों का जो क्षेत्र था, उसको सारे के सारे को हड़प लिया है । प्लास्टिक इंडस्ट्री और इस तरह की दो चार इंडस्ट्रीज़ ने गृह उद्योगों को मार डाला है । चमड़े का उद्योग है, कपड़े का उद्योग है, बसीड़ टोकना बनाने वालों का उद्योग है, कुम्हारों का उद्योग है,

जुलाहों का उद्योग है, खिलौना उद्योग है, ये सब उद्योग आज संकट में हैं । आपने कोई फील्ड डिमार्केट नहीं किया है स्फीयर डिमार्केट नहीं किया है एरिया डिमार्केट नहीं किया है और इसका नतीजा यह हो रहा है कि जो गृह उद्योग हैं, वे खत्म हो रहे हैं । इसके परिणामस्वरूप लाखों आदमी बेरोज़गार हो गए हैं । जब कभी राजनन्द गांव इन्दौर, नागपुर इत्यादि की मिलें बन्द होने लगती हैं तो शासन उनको अपने हाथ में लेने के लिये तैयार हो जाता है लेकिन जहां पर लाखों लोग जो कि बिखरे पड़े हैं वे बेरोज़गार होते हैं, तो कोई ध्यान नहीं दिया जाता है । मुरादाबाद और जगाधरी में बरतन बनाने वालों का उद्योग है वह मर रहा है लेकिन उस और शासन का ध्यान नहीं गया है । लघु उद्योग को हम प्रश्रय तो देते हैं लेकिन प्रश्रय देने के बाद भी हम क्यों कहते हैं कि जो पैसा हम दे रहे हैं वह चैरिटी के तौर पर दे रहे हैं, हम इसको पाल रहे हैं । बड़े उद्योगों को हम करोड़ों रुपया दे कर भी यह कहते हैं कि हम इनको आगे बढ़ा रहे हैं लेकिन इन के बारे में हम यह कहते हैं कि हम इनको चैरिटी दे रहे हैं । यह जो भावना है, यह खत्म होनी चाहिये और जब यह भावना खत्म होगी तभी हम इन छोटे उद्योगों को कुछ तरक्की कर सकेंगे ।

मध्य प्रदेश के सम्बन्ध में अब मैं दो चार शब्द कहना चाहता हूँ । वैसे तो हर प्रदेश की अपनी अपनी समस्याएँ होती हैं लेकिन जब भी हम कोई प्लान बनायें, तो उस प्रदेश की या स्थान की जो गम्भीर समस्या है, उसको हमें चाहिये कि हम प्रायोरिटी दें । हर प्रदेश की अलग अलग समस्याएँ हैं लेकिन जहां तक मध्य प्रदेश का सम्बन्ध है, उसकी केवल दो समस्याएँ हैं, एक सिंचाई की और दूसरी यातायात की । मध्य प्रदेश दूसरे राज्यों को चावल देता है, गेहूँ देता है । लेकिन वहां पर हिन्दुस्तान में दूसरे राज्यों की

[श्री जांगड़े]

अपेक्षा कम इरिगेशन फैसिलिटीज हैं। वहां पर केवल ६ परसेंट इरिगेशन फैसिलिटीज हैं। इसका अगर आप उत्तर प्रदेश, पंजाब इत्यादि प्रान्तों में मिली हुई फैसिलिटीज से मुकाबला करें तो आपको पता चल जाएगा कि ये कितनी कम हैं। पहली और दूसरी योजना में सिवाय चम्बल के दूसरी कोई नदी घाटी योजना हमने मध्य प्रदेश को नहीं दी। मैं चाहता हूँ कि इस ओर भी आप ध्यान दें।

नेशनल हाइवे का जब सवाल आता है तो वहां पर भी उसकी अपेक्षा हुई है। मध्य प्रदेश की जनसंख्या २ करोड़ ६२ लाख है और उसका एरिया १ लाख ७२ हजार सक्वरे मील है। इतना होने पर भी वहां कोई नेशनल हाइवे या राष्ट्रीय राजपथ नहीं है। क्या मध्य प्रदेश की यह अपेक्षा नहीं है? मध्य प्रदेश को मैं चाहता हूँ कि इरिगेशन की फैसिलिटीज मिलें और ट्रांसपोर्ट मिले। इन दोनों कामों के लिये केन्द्रीय सरकार को अवश्य उसे पैसा देना चाहिये।

अब मैं केरल और बंगाल के बारे में कुछ कहना चाहता हूँ। इन दोनों प्रान्तों को हमें नेशनल फुटिंग पर लेना होगा, राष्ट्रीय दृष्टिकोण इन दोनों प्रान्तों के बारे में अपना होगा। कितनी भी कोशिश क्यों न ये दोनों प्रान्त करें, ये स्वावलम्बी नहीं बन सकते हैं और तब तक ये नहीं बन सकते हैं जब तक कि केन्द्रीय सरकार इन की ओर विशेष ध्यान नहीं देती है। आप इन दोनों प्रान्तों की डेसिटी आफ पापुलेशन को देखें, इनकी समस्याओं को देखें, इनके प्राब्लम्स को देखें। इनकी लिमिटेडस हैं और ये अपने खुद के प्रयत्नों से इन प्रदेशों को पनपा नहीं सकते हैं। जब तक केन्द्रीय शासन इन दोनों प्रान्तों की ओर विशेष ध्यान नहीं देगा तब तक, यहां की समस्याएँ हल नहीं होंगी और देशद्रोह के मामलों यहां बढ़ते ही

जायेंगे। इस वास्ते मैं चाहता हूँ कि केन्द्रीय शासन इन की ओर विशेष ध्यान दे।

अब मैं वित्तीय वर्ष के सम्बन्ध में कुछ कहना चाहता हूँ। हमारा फाइनेंशियल इयर १ अप्रैल से शुरू होना है। हमें जब टेबल वर्क करना चाहिये उस समय तो हम फोल्ड वर्क करते हैं और जब फोल्ड वर्क करना चाहिये, उस वक्त हम टेबल वर्क करते हैं। यह इस देश के लिये खतरनाक चीज है। इसी कारण हमारा हजारों, लाखों और करोड़ों रुपया हर साल लैप्स होता है। हम बरसात में तो फोल्ड वर्क करना चाहते हैं और दूसरे दिनों में टेबल वर्क करना चाहते हैं। मैं तो चाहता हूँ कि १ नवम्बर से या १ दिसम्बर से हमारा साल शुरू होना चाहिये न कि १ अप्रैल से ताकि हम गांवों में काम कर सकें। हमारा बजट सेशन जिन दिनों में होता है वह दिन हमारे लिये गांवों में काम करने के हैं। और भी राजनीतिक संस्थाओं के लिये इसमें असुविधा होती है क्योंकि जब उनको फोल्ड वर्क करना होता उस समय उनको यहां पार्लियामेंट में बैठना होता है। और जबकि टेबल वर्क करने का समय होता है तब उनकी फोल्ड वर्क पर जाना होता है। यह व्यवस्था हमारे देश के लिए हितकारक नहीं है।

लैंड सीलिंग के सम्बन्ध में भी मैं कुछ कहना चाहता हूँ। प्लानिंग कमीशन ने स्वीकार किया है कि सीलिंग बनायी जाए लेकिन इस सिद्धान्त को इतना तोड़ा मरोड़ा गया है कि ६० एकड़ तक की सीलिंग रखने का विचार किया जा रहा है। प्लानिंग कमीशन ने यह तय किया है कि इतनी भूमी की सीलिंग होनी चाहिये कि जिसकी आमदानी ३६०० रुपए सालाना हो। लेकिन इस सिद्धान्त को बहुत तोड़ा मरोड़ा गया है। कहीं एक एकड़ की आमदानी ६ रुपए मानी गयी है कहीं, १० रुपए मानी गयी है, कहीं १२ रुपए लगायी गयी है। मैं तो समझता

हूँ कि इस तरह से जो बड़े बड़े पूंजीपति और भूमिधर हैं उनको प्रोटेक्शन मिल रहा है अगर उन इरीगेटेड लैंड की ६० एकड़ सीमा रखी जाएगी तो आप देखें कि जिस परिवार में पांच व्यक्ति होंगे उसकी भूमि की सीमा ६० की पचगुनी होगी। इसके अलावा यंत्रिकृत खेती के लिये और भी ज्यादा सीमा रखने का प्रस्ताव है। इस तरह से लैंड सीलिंग का जो उद्देश्य है वह पूरा नहीं होगा। इसका यह असर होगा कि जो पूंजीपति अपनी जमीन बेचना चाहते हैं उसमें उनको बचाया जा रहा है और अब वह अपनी जमीन इस प्रकार स्वयं रख सकते हैं। इस प्रकार लैंड सीलिंग का उद्देश्य पूरा नहीं होता।

इसके अलावा मैं आल इण्डिया रेडियो के सम्बन्ध में कुछ कहना चाहता हूँ। आप देखें कि कहीं कहीं तो पचास पचास और सौ सौ मील के फासले पर रेडियो स्टेशन हैं और कहीं तीन तीन सौ मील तक कोई रेडियो स्टेशन नहीं है। मध्य प्रदेश में छत्तीसगढ़ के क्षेत्र में जहाँ ८० लाख जनसंख्या है वहाँ कोई रेडियो स्टेशन नहीं है। बहाँ के लोगों की बोली बहुत मधुर है और कला के प्रदर्शन में वह कई बार प्रथम आए हैं लेकिन वहाँ कोई भी रेडियो स्टेशन नहीं है और दूसरी तरफ आप देखें कि पूना में रेडियो स्टेशन है, बम्बई में रेडियो स्टेशन है, बड़ौदा में रेडियो स्टेशन है, जालंधर में रेडियो स्टेशन है, दिल्ली में रेडियो स्टेशन है। लेकिन जिस प्रदेश में ८० लाख की आबादी है वहाँ पर कोई रेडियो स्टेशन नहीं है। यह उपेक्षा क्यों दिखायी जाती है यह मेरी समझ में नहीं आता।

अन्त में मैं यह कहना चाहता हूँ कि मध्य प्रदेश में जो कोनी ट्रेनिंग सेंटर है उसके सी० टी० आई० विभाग को वहाँ से हटा कर कलकत्ता ले जाया जा रहा है। आप कलकत्ते में सेंटर खोलें इसमें मुझे कोई ऐतराज नहीं है। आज देश में तरक्की हो रही

है और हर जगह आप कोई न कोई चीज लगा रहे हैं, लेकिन यह मेरी समझ में नहीं आता कि आप एक जमे हुए काम को क्यों हटा कर कलकत्ता ले जाना चाहते हैं। ऐसा करके आप मध्य प्रदेश वालों का दिल तोड़ रहे हैं। मेरा कहना है कि आप हमारे इस सेंटर को मध्य प्रदेश में रहने दें। इसके अलावा आप जहाँ चाहे इस प्रकार के दूसरे सेंटर खोलें। देश में इनको आवश्यकता भी है। इस लिये मैं प्रार्थना करूंगा कि मध्य प्रदेश के इस सेंटर को आप न तोड़ें। इसके साथ वहाँ के लोगों की और शासन की भावनाएं जुड़ी हुई हैं और मैं समझता हूँ कि सरकार उन भावनाओं का आदर करेगी।

Shrimati Renuka Ray (Malda): I should like, first of all, to congratulate the Finance Minister for having announced certain concessions in the tax structure this year, in deference, I should say, to the demand that has been made. I particularly like to congratulate him because in spite of satisfying us he has not actually yielded a very large sum of money. It is Rs. 49 lakhs for excise, and Rs. 19 lakhs for additional excise. In any case, it is a graceful gesture. I am glad that he has made it, although, of course, it must be maintained that indirect taxation at such a level is not really a very healthy. I quite realise the difficulties of the Finance Minister to find the resources to cover the gap between revenue and expenditure. In consideration thereof, we have already introduced in earlier years an integrated tax structure for direct taxes. It is wise for him not to try to raise the direct taxes because they would only bring in diminishing returns at this stage.

The point that really arises, which has been raised by other hon. Members also today, and to which I should like the Finance Minister to apply his mind is, why it is that the evasion of taxes in this country is perhaps larger

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than that in any other country. 'Plug the loopholes of taxation'.—this has been the cry in this House year after year for many years. But so far it has not yielded any result, as we can see from the figures given to us. It is quite true that it becomes quite tempting for the Finance Minister to go in for more indirect taxation where he can raise the revenue straightway rather than resorting to direct taxation where evasion prevents him from raising as much revenue as anticipated. We see this year by year.

I would, therefore, suggest to him in all humility that it is more than time that some effective and real steps were taken to plug these loopholes. It is true that the fiscal system is utilised not only in order to secure more revenues to cover the gap between expenditure and revenue but also to usher in a socialistic pattern of society gradually in the sense that we want to do away with the disparities in wealth. But here also, there is no positive result, because I find that due to evasion the wealthy continue to get more wealthy. Therefore, I would ask him to seriously consider some of the recommendations of the Tyagi Committee on direct taxes administration, and see what can be done in order to prevent evasion on such a large scale. I do not say that he can prevent all evasion of taxes. I know that tax evasion takes place in other countries too. But I do think it is possible to bring down the tremendous amount of evasion that is going on. This also has a very detrimental effect on those who have fixed incomes like government servants whose incomes are known, because they have a grievance that they have to pay the tax while those who are much wealthier are able to evade taxes.

I am very glad that he has made some chances which are going to help the co-operatives. I want to bring one small point to his notice before I go on to other things. In view of the fact that it is the acknowledged policy

to help cottage and small industries, I cannot understand why in regard to the vegetable non-essential oil producers, who operate on a cottage or small scale industry basis, some more concession has not been made. As far as I can understand it, it is more a question of interpretation of the exemption that has been allowed than anything else. I understand that the small producer who has two ghanis and one expeller is allowed the exemption on the understanding that he produces up to 75 tons per year. But actually, this is not the case. Actually, it means that out of the two ghanis one has to be kept inoperative for some time. I would really request the hon. Minister to look into this to simplify the system by which an exemption that has been made could be raised from 2 ghanis to 8 ghanis. That would help a lot of people who are engaged in the small and cottage industry level.

18 hrs.

I now turn to something quite different and that is the question of expenditure. The last speaker mentioned something about this. I do not understand why, after all these years, in spite of our repeatedly wanting it, we cannot get a better picture of things. Why should we still cling to the theory that it is the amount of finance that is being utilised on which we must base our achievements? Our actual Budget presentation is still in the same old way and I do feel that unless the Budget presentation is effectively changed, our mental attitude towards it will not change.

Down in the field of implementation in spite of the simplified procedures and decentralisation on the financial side which I know the hon. Minister has brought in, in spite of all that, why does it happen even today that in the course of the last few months of the year there is this terrible rush to spend money in any manner with the result that we have so wasteful expenditure?

Then I must give an example which affects the East Bengal refugees very bad'y and that is the question of the tremendous infructuous expenditure that has taken place throughout all these years in the Rehabilitation Ministry. I say this because I have a painful experience of this myself.

Sir, the other day, we had the Demands for Grants of the Rehabilitation Ministry discussed and one Member pointed out that Rs. 55 crores had been spent on relief which was infructuous. I also agreed and I also tried to make a case that much of this expenditure was infructuous. It was infructuous because of the policies that have been adopted by the central ministry.

First of all a decision had been taken by the middle of 1954 that West Bengal was saturated and that it was not possible in the economy of West Bengal to really settle any newcomers there and that all newcomers were to be taken to other States and other place and that the Central Government would make itself responsible for that. Yet we hear today that this infructuous expenditure lies in the field of the State Government. I know in previous years and in later years the State Government has been writing since the day these extra refugees came, daily one thousand, that they should be taken out; but they were asked to keep them in camps. And, for 8 years this infructuous expenditure has taken place.

On the other hand, how much has been spent on the rehabilitation of 32 lakhs of people? Rs. 47 crores have been spent on nearly 20 lakh refugees to give them some kind of housing or other and Rs. 19 crores for education and for medical relief. This, in fact, is the total spent, I would say on East Bengal refugees to bring about their rehabilitation. Whereas Rs. 55 crores which is added to this is infructuous expenditure and it is said that the total amount is so much.

I would request the hon. Minister particularly to apply his mind to this because many things have happened;

and I am sure that if he applies his mind he will find a solution more easily than his colleague, who has said many things, many fairy tales in this House so far, has done.

I would also like to tell him that about a year or two back, I think it was either in 1955-56 or in 1956-57, is was mentioned by his predecessor, who was led up the garden path, that Rs. 1 crore had lapsed in the budget because the West Bengal Government had not spent it. Let me tell you that that money lapsed because of a particular reason. The West Bengal Government at that time had said that that money may be spent on the non-camp refugees. Apart from 7½ lakhs refugees, all are non-camp refugees. The West Bengal Government had asked for this money to be spent on those refugees for their rehabilitation, for those refugees who had been partially rehabilitated. But it was not allowed. And, what is more, to add insult to injury it was said in Parliament by the Finance Minister, who necessarily did not know the facts and to whom the facts were given by his colleague, that the money had lapsed because the State Government could not utilise it. The State Government and the refugees in the State had been waiting to spend that money for the rehabilitation, for the full rehabilitation of the partially rehabilitated refugees.

Sir, this sort of things happen and infructuous expenditure results. Again, when you pay the refugees in instalments, they start putting up their houses with the first instalments but they are asked to wait for their next instalments because the sanction has been issued only for the first instalment. This was the tale in the early years. This was rectified later. Just think of a refugee who started putting up his house before the rains and who is paid the subsequent instalments afterwards. Can he build up his house in that way? So many things like this have happened. So many things like this happened in

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earlier years and similar things are happening even today.

Take the case of Dandakaranya. This is a very vital scheme. When questions are put, when hon. Members in this House raise this issue, replies are given evading the main issue. That is not good. You have allocated Rs. 10 crores for this Dandakaranya project. If it is to be a success it is essential that it is properly managed. It is not enough if excuses are repeated. If the hon. Finance Minister will put his mind into this question he will find, to his own cost at a later period, that excuses have been made again and again to get out of this problem.

Shri D. C. Sharma (Gurdaspur): He should go there and see things with his own eyes.

Shrimati Renuka Ray: Certainly, if he can go there it will be worthwhile. But he is the Finance Minister. I ask him merely to look into this whole thing, look into the financial side of it from the beginning the manner in which money has been spent or mis-spent and how the refugees have suffered. The State Government has been made responsible for the very same things that the State Government had pointed out again and again. The State Government had pointed out that these things are not going to benefit the refugees nor lead to a proper utilisation of the resources that are there.

Sir, I have not much time. Therefore, I shall not go into any other problem of a similar nature. I just want to say that this kind of infructuous expenditure is seen in a large scale. It does take place elsewhere also, in rural areas, in various parts of the country. Even today the same old tale is there. We find that the money allotted lapses, whereas people are waiting for certain things to be done. Why does this money lapse? I know that the Finance Ministry has been trying to bring about an im-

provement in the whole structure. I know that certain improvements have been made. But, again, I would ask the hon. Finance Minister, since he is in such a tight position with regard to resources, since it is with such difficulty that he has to find money both in the country by way of internal resources and also to bring money from outside as loans, surely he should see that the money that is allocated for certain works should be utilised properly for the work for which it is allotted. Where infructuous expenditure or wastage is taking place, that must be eliminated. I know that when I am bringing this point to the notice of the hon. Finance Minister he does put his mind to it. I know that he is a practical man; he is a realist and I know that he is doing his best so far as he is concerned. But I would request him to see that in the Rehabilitation Ministry and in other Ministries similar things are taking place. I request him to see that all the things that have gone wrong are set right. The East Bengal refugees have not had a fair deal because such things were not set right. And if these are not set right, the East Bengal refugees will not have a fair deal in the future either, in spite of the fact that crores rupees might have been allocated or sanctioned for their benefit.

Shri Inder J. Malhotra (Jammu and Kashmir). Mr. Speaker, Sir, at the beginning, I would like to congratulate the hon. Finance Minister for presenting a well-balanced budget to the country. Very rightly this year there is an increase in defence expenditure. I am sure that every single pie spent on defence would be rightly used and more especially under the present circumstances where our whole country today is concerned about defence problems. We, the people of Jammu and Kashmir State, probably are the most affected in the Union today because of our border problems. Right from 1947, we have been somehow facing the border problems in Jammu and Kashmir State.

We had the invasion from Pakistan, and I am proud to say that during those years our Indian army did a courageous work and saved that part of the Indian union.

Now, there have been talks going on in some parts of the country, and people who belong to certain different schools of political thought have been advocating that we should have a sort of joint defence with Pakistan. I would only like to submit that as far as we, the people of Jammu and Kashmir State are concerned we would never like to see India having a joint defence with Pakistan, the reason being that we cannot be sure about Pakistan's *bona fides*.

Here I would like to quote from an article written by Mr. Kingsley Martin in the *New Statesman* of 16th April, 1960. In that article he is quoting what President Ayub said, during his interview with him, about the Kashmir problem. This is what Mr. Kingsley Martin says:

"I asked whether he could not perhaps accept the cease fire line with minor adjustments. For the only time in our talk, he responded with some heat. "What is the cease fire line? Just the point where the armies happen to have reached in 1948. It has nothing to do with justice, with economics or common sense. He took me to the map on his wall. Of course he did not want the large Hindu part of Jammu to be included in Pakistan. But the area through which the Chenab flows matters, he argued, vitally to Pakistan. It is one of the three rivers that are allotted to Pakistan in the new canal water settlement and it is essential, he argued, for Pakistan to be in a position to control its source in Kashmir before it descends into the Punjabi plains where it is uncontrollable."

So, while the President of that country still holds these views about Kashmir problem, I would say that as far as we, the people of Jammu and Kashmir State are concerned, we do not feel that there is a Kashmir problem. We feel that we are as good a part of India as Uttar Pradesh, Punjab or any other State.

Recently we were involved in another border trouble. From our northern neighbour, Communist China, we had some trouble in the Ladakh area. In this connection, I only want to say that we, the people of Jammu and Kashmir State, have got complete confidence and faith in the leadership of our most popular and beloved leader, Pandit Jawaharlal Nehru. We feel under his leadership in India within the State of Jammu and Kashmir, under the leadership of Bakshi Ghulam Mohammed the National Conference Party, we are sure that this problem would also be solved peacefully and to our advantage. Since today, negotiations are going on between the Prime Ministers of India and China. I only want to submit that as far as we, the people of Jammu and Kashmir State are concerned, we send our good wishes for these negotiations and we are very happy about this.

Two hon. Members suggested about increasing our financial resources by taxing certain items. A reference has been made that we should have more excise duty on drinks. I fully agree with that. Likewise, there is another item on which also we have to spend lakhs of rupees from our funds. After independence, when the former princely States were merged with the Indian Union, privy purses were granted to all the princes of the former princely States. For the last 12 or 13 years, we have been giving privy purses amounting to a very large sum. My submission is, if we reduce these privy purses by 50 or 75 per cent, I am sure they have got good financial resources and they would not be affected much; and, we would have some

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money thus saved, which we can utilise for our various Plan projects.

I would like to submit one or two things which concern Jammu and Kashmir. We have no railways in our State and we mainly depend upon road transport. This year some levy has been put on the diesel oil and also on motor engines and other things. Ours would be the State mostly affected by this levy. I would appeal to the hon. Finance Minister that since road transport plays an important part in our economy, as in other parts of India and more especially in Jammu and Kashmir, some relief should be given to the road transport people also.

Shri A. M. Tariq (Jammu and Kashmir): Tourist traffic also will be affected.

Shri Inder J. Malhotra: As my hon. friend has very rightly pointed out, we also mainly depend upon our tourist traffic. If one wants to go to Jammu and Kashmir, he has to fly or go by road. If we have more duties on road transport, naturally the bus fare would go up and it would ultimately affect the tourist traffic.

Quite a large number of hon. Members have spoken about the tax on cycles. I fully endorse their views on this and I would also appeal to the hon. Finance Minister that just as car is the common man's conveyance in the western countries like USA, cycle is our only common man's conveyance. So, instead of taxing the common man's conveyance, we should rather see that the common man's conveyance is made more cheaper.

Lastly, I will come to another matter which agitates my mind, and that is the agricultural research programme of our country. We know that to some extent we are facing the food problem in our country. In my opinion, we have reached a stage where we have to make a distinction bet-

ween rural development plans and the agricultural production plans. If we have the rural development plans closely connected with the agricultural production plans, then what happens is that the agricultural production work lags behind. For example, for the last so many years in the field of community development we have been mainly concentrating upon the building of roads, providing wells, improving village tanks and things like that. I do not say that things like this should not be improved upon or we should not pay attention to these things. But the main and basic thing still remains to be tackled. Unless the per acre yield is increased, until the economic conditions of the farmers go up there is no point in developing the other things. For example, if we build a pucca road in a village the farmer may not be able to use that pucca road unless his condition is improved. So, I would submit that we should make a specific distinction between our rural development programme and our agricultural production programme.

In our agricultural production programme we generally refer to fertilizers, supply of improved seeds, irrigation water etc. To my mind, agricultural research programme and the research projects conducted in various parts of the country also play a very important role.

For example, in my State this year we have very successfully tried out the double cropping system in paddy. My submission here is that to some extent this experiment is going on in that part of the country and it would be very right for the Central Government to give more technical aid to the Jammu and Kashmir State and to the other Centrally sponsored research projects on double cropping system and see that this double cropping system right from the very beginning is laid on sound and scientific lines so that in the years to come

this system could become more popular with the farmers and ultimately could increase our agricultural production. With these words I would again appeal to the hon. Finance Minister that he should very kindly give some relief in the cycle tax and other vehicle taxes.

Shri Jedhe (Baramati): My Speaker, Sir, I want to draw the kind attention of the hon. Finance Minister towards the taxation imposed on co-operative societies and other matters which really affect the middle and poor classes of the society. I will first refer to the taxes on co-operative societies. For this purpose, it is necessary to quote the main ingredients of section 14(3) of the Income-tax Act. Section 14(3) of the Income-tax Act, which is proposed to be amended, exempts co-operative societies, including those carrying on business of banking from the payment of income-tax as follows:

Profits or gains of business carried on by them;

Interest and dividends derived from investments in other co-operative societies;

Any income derived from letting out of godowns and warehouses for storage, processing or facilitating the marketing of commodities;

Any interest or securities chargeable under section 8 or any income from property chargeable under section 9 where the total income of such societies does not exceed Rs. 20,000 and the society is not a housing society or an urban consumer society or society carrying on transport business.

By the amendment of this section the following types of societies are proposed to be exempted:—

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Agriculture and rural credit societies;

Societies engaged in a cottage industry;

Societies engaged in the marketing of agricultural produce of their members;

Societies engaged in the purchase of agricultural implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying them to their members; and

Societies engaged in the processing of the agricultural produce of their members to the extent of which such processing is ordinarily employed by a cultivator to render the agricultural produce raised by him fit to be taken to market and are not societies engaged in the performance of any manufacturing operations with the aid of power.

All other societies except those mentioned above are to pay the tax in respect of the income beyond Rs. 10,000. Now it seems to be increased up to Rs. 15,000 which is just bargaining.

I would like to know the meaning of 'agricultural and rural credit societies'. It was neither expressed in the Budget speech of the hon. Finance Minister nor is it clear in the proposed amendment.

The State and District Co-operative banks which only deal with members— and their members are rural societies— have been formed with a view to channeling credit to rural societies. According to my opinion the district and state co-operative banks are rural credit societies and must be exempted completely from income-tax otherwise poor agriculturists will have to face

[Shri Jodhe]

various difficulties and by this taxation they will have to pay higher interest charges. Thus the agricultural economy will be affected. I hope the hon. Minister will clarify this matter.

To impose taxes on the co-operative societies is against the ideology with which forming of co-operatives is encouraged. In our country people are less inclined towards doing any social work through co-operative action. I am afraid that taxes on such societies will discourage their formation in future. There are various societies in my constituency and their work and encouragement will be affected by the new taxation proposals.

I will mention here that these co-operative sugar factories, though collectively they are big concerns, are made up of rather very small cultivators and their means are definitely limited. The sugarcane growers who are the producer members holding land less than two or three acres—many of them are 1 to $\frac{1}{2}$ acre landholders—are about 80 per cent of the total number of members. Out of them, many of them have no irrigation facilities also. By this taxation these poor cultivators are affected and are losing the very valuable pie from their pockets which would be helpful to improve their economic condition if the taxation is withdrawn. I therefore request that the hon. Minister take this matter into reconsideration with a view improve the economic condition of the agriculturists.

From the Budget speech it appears that the Finance Minister is of the opinion that the co-operatives that have widened the field of activity and are dealing with non-members should not be exempted from taxation, but I submit that this is against the main intention with which the Co-operative Societies Act of 1912 was enacted. The intention of the

Act was to facilitate the formation of societies and promote self-help among Members. This can be created and accelerated either by dealing among members or non-members. In my opinion, the distinction between members and non-members is nothing but an artificial one. Taking a broad view, every person directly or indirectly depends on the agriculturist. Persons or institutions cannot be considered non-members even though they may not be connected with the co-operative movement of the agriculturists. When the agriculturist is not self-supporting economically, and when all facilities are not available from Government to the agriculturists in regard to their co-operative business, how can the agriculturists continue the co-operative movement without the so-called non-members in their business lines? The village economy is the backbone of our nation, and this can be strengthened only by the co-operative societies which are completely tax-free. Taxation curtails the co-operative movement among the villagers and may even result in a bad economic position for them. The per capita income of the villager is far less than that of the person in the cities. Taking this into consideration, I humbly request the hon. Finance Minister to withdraw completely taxation that will exploit the villagers. The co-operative movement is in its infancy and should therefore be fully protected till it has fully grown all over the country.

According to Clause 6 of the Finance Bill, the whole concept of taxation of co-operative societies has been changed. Manufacturing operations with the aid of power have come under the impact of taxation. This is a sort of blow to all the agriculturists growing sugarcane and producing sugar and gur. When great efforts are being made by the Government through community development, co-operative societies and gram panchayats to increase the pro-

duction of the country, it is my humble opinion that the working of such societies will be greatly handicapped, and this will result in affecting production. I am, therefore, of the opinion that the old law regarding income-tax on co-operative societies should not be changed or amended.

Shri P. C. Barooah (Sibsagar): I first congratulate the hon. Finance Minister on.....

Mr. Speaker: He might continue tomorrow.

I want to make an announcement. Hon. Members know that this morning some adjournment motions were tabled with respect to photographs relating to the election in Calcutta. The election will take place on the 1st of May. Hon. Members were anxious to get some clarification on the statement made by the hon. Deputy Minister, and therefore they have tabled a motion for discussion. I consulted the Minister of Parliamentary Affairs. He is willing. Therefore, I suggest that we may have this

discussion tomorrow evening after 6 O'Clock i.e., from 6 to 7 O'Clock, for one hour.

Shri Rane (Buldana): After the Finance Bill is over.

Mr. Speaker: I agree. I originally said this morning that we might sit till 6.30 to-day and, tomorrow but now we may carry on with the Finance Bill till 6 O'Clock tomorrow and finish it. Most of the hon. Members have spoken. We may close all the stages of the Finance Bill at 6 O'Clock. Therefore, half an hour does not make much difference. All the stages of the Finance Bill will be concluded at six o'clock tomorrow evening, and then we shall take up that discussion for one hour, from 6 p.m. to 7 p.m.

18.36 hrs.

The Lok Sabha then adjourned till Eleven of the Clock on Thursday, the 21st April, 1960/Vaisakha 1, 1882 (Saka).