

LOK SABHA DEBATES

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LOK SABHA

Saturday, April 22, 1961/Vaisakha 2,
1883 (Saka).

The Lok Sabha met at Eleven of the
Clock.

[MR. SPEAKER in the Chair].

FINANCE BILL—contd.

Mr. Speaker: The House will now take up the clause-by-clause consideration of the Finance Bill.

Shri Braj Raj Singh (Firozabad): May I suggest that before we take up the clause-by-clause discussion, you may allot the time for the second reading and the third reading? I suggest that 1½ hours may be given for the third reading, and 2 hours for the clause-by-clause consideration.

Mr. Speaker: I find that there are a number of amendments to the Schedules. We have had almost a third-reading debate ever since the commencement of the President's Address. Therefore, hon. Members may speak on clauses now, more particularly. Otherwise, the same thing will be said again and again.

Shri V. P. Nayar (Quilon): That only shows that the House has had no time for going into details.

Shri Prabhat Kar (Hooghly): May I make one suggestion? There are a number of amendments given notice of by hon. Members. Instead of asking each Member to speak on each clause separately, whenever a Member speaks, you may ask him to speak

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at the same time on all the clauses together. Otherwise, it will be a repetition of the speech of the same Member every time.

Shri M. R. Masani (Ranchi-East): That would not be fair to the different points of view to be put forward, and not fair also to the hon. Minister who has to answer point by point.

Mr. Speaker: It is not necessary to proceed as Shri Prabhat Kar suggests. The hon. Member wants me to convert the debate on every clause into a general discussion again?

We shall now take up clause 2.

Shri Braj Raj Singh: What is your decision? At least, there may be one hour for the third reading.

Mr. Speaker: We have allotted 3½ hours for the second and third readings.

Shri Braj Raj Singh: We can go on with the clauses up to 1:30 P.M., and then we can have the third reading for one hour.

Mr. Speaker: I shall allow half an hour for it, and I shall call Shri Braj Singh.

Now, we shall take up clause 2. There are no amendments to this clause. I shall put it to vote now. The First Schedule also goes along with clause 2. Are there any amendments to the First Schedule?

Some Hon. Members: Yes.

Mr. Speaker: We shall take up the First Schedule later.

The Minister of Finance (Shri Morarji Desai): The First Schedule can be taken up later.

Mr. Speaker: The question is:

"That clause 2 stand part of the Bill".

The motion was adopted.

Clause 2—was added to the Bill.

Mr. Speaker: So, subject to the passing of the First Schedule, clause 2 stands part of the Bill.

Clause 3—(Amendment of section 4).

Mr. Speaker: Now, we shall take up clause 3. Hon. Members who want to move their amendments to this clause may do so.

Shri Prabhat Kar: There are some Government amendments also to this clause.

Shri Morarji Desai: I beg to move:

(i) Page 3, line 23, for 'inserted' substitute 'substituted'. (10).

(ii) Page 3, for lines 33 to 41, substitute:

"Provided also that where a person referred to in the proviso immediately preceding continues to remain in employment in India after the expiry of the thirty-six months commencing from the date of his arrival in India, the employer may, notwithstanding anything contained in section 200 of the Companies Act, 1956, pay to the Central Government the tax on the income of such person chargeable under the head 'Salaries' for a period not exceeding twenty-four months following the expiry of the said thirty-six months and if the tax is so paid it shall not be included in his total income of the said period'.". (11)

Mr. Speaker: These two amendments are now before the House. I shall now put these two amendments to vote.

Shri Prabhat Kar: I have also got an amendment to this clause, namely amendment No. 55.

Mr. Speaker: I shall come to those amendments, after these two amendments are disposed of.

The question is:

Page 3, line 23, for 'inserted' substitute 'substituted'. (10).

Page 3, for lines 33 to 41, substitute:

"Provided also that where a person referred to in the proviso immediately preceding continues to remain in employment in India after the expiry of the thirty-six months commencing from the date of his arrival in India, the employer may, notwithstanding anything contained in section 200 of the Companies Act, 1956, pay to the Central Government the tax on the income of such person chargeable under the head 'Salaries' for a period not exceeding twenty-four months following the expiry of the said thirty-six months and if the tax is so paid it shall not be included in his total income of the said period.'.". (11).

The motion was adopted.

Mr. Speaker: There are two other amendments to this clause, namely amendments Nos. 55 and 73. Amendment No. 73 is the same as amendment No. 55.

Shri Prabhat Kar: I move amendment No. 55.

Shri Morarka (Jhunjhunu): This amendment would be barred, since the Government amendments have been accepted.

Mr. Speaker: Let me dispose of the objection first. The objection is that after amendments Nos. 10 and 11 have been accepted, this amendment is barred. Also, it requires, I understand, the sanction of the President.

Shri Morarji Desai: Yes, it does; it is out of order.

Mr. Speaker: Therefore, on both these grounds, amendment No. 55 is ruled out.

Now, I shall put clause 3 to vote.

Shri Prabhat Kar: I can oppose this clause, I suppose.

Mr. Speaker: Certainly, he can oppose anything.

Shri Prabhada Kar: The new proviso that is sought to be inserted in clause (xiva) of sub-section (3) of section 4 of the Income-tax Act, reads thus:

"Provided further that in the case of a person referred to in this clause whose contract of service was approved by the Central Government before the commencement of his service, this clause shall have effect as if for the words 'during the financial year in which he arrived in India and the financial year next following', the words 'during the thirty-six months commencing from the date of his arrival in India' had been substituted and as if the proviso immediately preceding had been omitted."

The further proviso states that:

"Provided also that where a person referred to in the proviso to remain in employment in India immediately preceding continues after the expiry of the thirty-six months commencing from the date of his arrival in India, the employer may, notwithstanding anything contained in section 200 of the Companies Act, 1956, pay to the Central Government the tax on the income of such person chargeable under the head 'Salaries' for a period not exceeding twenty-four months following the expiry of the said thirty-six months and if the tax is so paid it shall not be included in his total income of the said period."

This means that in addition to the period of thirty-six months, for an-

other twenty-four months also, a foreign technician or a foreign employee who is coming over here and earning money shall be granted relief, so far as income-tax is concerned. I do not know why this concession is required to be given for five years. According to the first proviso which is sought to be substituted, the exemption will be available for three years or thirty-six months. But the subsequent proviso that has now been added extends it for another twenty-four months or two years. I object to this provision, and I submit that it should not be accepted by the House.

Shri Nagi Reddy (Anantapur): My reason for objecting to this clause is based on the importation of technical know-how into the country. We have been hearing quite a number of complaints from our Indian personnel that the foreign technicians that are now coming to our country are not giving the technical know-how to our countrymen which will enable us to get rid of the foreign technicians as early as possible and reimburse our industries with our own technicians. A clause like this would only add to the trouble that is already there in the country.

Take, for example, the Rourkela plant. Mr. H. Venkatasubbaiah, a special correspondent of The Hindu had written in an article that since in Rourkela, the technical know-how is not being given to the Indians, more than about 200 West Germans should continue to remain here to man the running of the plant, even after the building up of the plant is over and it has started production.

Mr. Speaker: How long are they going to stay?

Shri Nagi Reddy: He has not indicated that. But in the World Bank's report we have been told that quite possibly it may be another 6 years or 10 years even. If we were to give more concessions in the matter of salaries and emoluments to the foreign technicians without getting a promise that all the technical know-how that

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is to be imparted to our own technicians should be imparted as early as possible and as fully as possible, the passing of this clause will only hinder the growth of our own technical know-how. We have our experience of ten years in the field of oil, in the field of steel technology, in the field of ship-building; if we are to take our experience in respect of the Machine Tools Factory, we know that the Prime Minister said that it was only after the foreign technicians had been sent out that the Hindustan Machine Tools Factory had its production increased, and increased fast. I do not know how this clause is going to help the Indian technicians and the manning of our industries with our own technical personnel. Therefore, I object to this clause being passed as it hinders the growth of the technical know-how of our country and increases our dependence on foreign technicians for years to come.

Shri Morarji Desai: In the first place, this applies only to those technicians who are approved by Government. It does not apply to anybody and everybody that anybody wants to apply to. That means that we require those technicians. It is wrong to say that we will get rid of them as soon as possible. Why should people come and help us if we use this sort of language? I think it is very wrong, even immoral, to talk like that.

Shri Nagi Reddy: I regret that I used that word. My English was bad. I would say that we will dispense with them as early as possible.

Shri Morarji Desai: I am glad at any rate that the appeal to morality has had some effect.

Shri Nagi Reddy: Yes, if he accepts our amendment.

Shri Morarji Desai: In this matter, we are also as careful as any hon. Member here to see that our people learn these techniques as soon as possible. But these cannot be forced. If we give them facilities which are

reasonable, I feel that we will learn the techniques more quickly. Otherwise, there is a danger of our not knowing them as quickly as we desire. It is from that point of view that this is done.

As regards those who are in government projects, it is not a question of keeping them. This clause is not going to keep them. We can always tell them, 'You can go away'. But it depends upon us as to how long to keep them and how long it is necessary to do so. That is also not a question which can be decided quickly every time. This applies only to technicians and not to managerial staff. We require technicians for a long time to time. We will not be self-sufficient in technicians in the near future that I can see, because so much has got to be learnt. It is therefore that we have got to do this, and we should do it properly, not in the manner that the hon. Member suggests.

I do not accept the amendment.

Mr. Speaker: The question is:

"That clause 3, as amended, stand part of the Bill".

These hon. Members in favour will say 'Aye'.

Some Hon. Members: 'Aye'.

Mr. Speaker: Those against will kindly say 'No'.

Some Hon. Members: No.

Mr. Speaker: The 'Ayes' have it.

Some Hon. Members: No, the 'Noes' have it.

Mr. Speaker: I shall put it to the vote of the House again. I do not want a snap vote to take place in view of the Hon. Minister's statement. If he had kept quiet and not replied, I would have immediately declared the result. But he vehemently opposed the suggestion made by Shri Nagi Reddy. I go by the number of voices, not by the loudness of the voices.

The question is:

"That clause 3, as amended, stand part of the Bill".

The motion was adopted.

Clause 3, as amended, was added to the Bill.

Clause 4—(Amendment of section 7).

Mr. Speaker: I shall now put clause 4 to the vote of the House. The amendment that has been tabled to this clause is out of order because it requires the recommendations of the President, which has not yet been obtained.

Shri Jaipal Singh (Ranchi—West—Reserved—Sch. Castes): It seems that we take up a lot of time in explaining why an amendment is out of order. Then why should it appear in the list at all? There are standing rules under which certain things are not admissible. If they are not admissible, they should not be printed at all.

Mr. Speaker: The hon. Member will bear with me when I say that till the last moment, till the time I put it to the vote of the House, they may obtain the recommendation of the hon. President.

Shri Jaipal Singh: But it is not here.

Mr. Speaker: He has not got it here.

In anticipation of refusal by the President, how can I refuse to include it? If it is *prima facie* irrelevant or does not arise, we disallow it. But otherwise we circulate it, even though it has to await the recommendation of the President, so that hon. Members may come prepared, and if per chance the President gives his sanction, they must not be taken by surprise.

The question is . . .

Shri M. R. Masani: I crave your leave to say a few words on this clause. Because of the difficulty I found in obtaining the permission of the President to amendment No. 2 I had tabled, I could not move it. But I would like to make the plea contained in that amendment to the hon. Minister and the House.

Clause 4 extends to the members of the armed forces a concession already made to government employees, that is, that the gratuity on retirement that they get should be free of tax. I welcome the hon. Minister's proposal in clause 4. It is right that the brave men who compose our armed forces and who have to defend our country against Communist imperialism and aggression should be looked after properly....

Shri Nath Pai (Rajapur): Against all kinds of aggression.

Shri M. R. Masani: Against all kinds of aggression, particularly the one that we are facing at this moment.

The question arises, why only this category of employees? It is good that civil employees are given relief, and it is even better that now we are extending the relief to those who defend the country. When a poor man or middle class man retires from service, he earns a gratuity. It is not a very big sum. It is fair that, when he retires, this gratuity, which is for his old age, should not be mulct-ed or taxed by the State. Now, the inequity that arises is this: those who do not serve Government but who serve other employers and whose right to this relief is equally strong on moral grounds are discriminated against by the law today. If my amendment had been allowed, I would have moved that the same concession be extended to all employees who get a retirement gratuity. There is no reason why the State should discriminate in this manner between its own employees and those who are employed by other people. A man who retires on a salary of

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Rs. 500 or Rs. 600 equally deserves this relief, whether he has been employed by a private company or private corporation or government corporation or the armed forces.

Therefore, the point I would like to make is this. This is a very welcome relief. I am glad it is being extended to a body of people who deserve it. But who can argue with reason that employees on a similar level of employment drawing as little or as much as the others should be denied this grace? I would appeal to the Finance Minister to consider whether in Morality and equity, this concession should not be given to all those who are employed on a salary and those who retire on a retirement gratuity by whomsoever they may be employed. I think justice and relief to the middle class people who earn gratuity should be extended in this manner.

Shri C. D. Pande (Naini Tal): Generally, these gratuities are given to those who are not entitled to pensions. Pensions are taxed year by year on those amounts, whereas gratuity, for a man who retires on a salary of Rs. 300 or Rs. 400, comes to Rs. 5,000 or Rs. 6,000. If the amount of Rs. 5,000 or Rs. 6,000 is taxed in one lump, he stands to lose a great deal, whereas if he gets a pension, the pension would not be liable to tax because it would not come to that much amount as to be taxable. Therefore, I think the suggestion made by Shri M. R. Masani is very reasonable and it should be accepted.

Shri Morarji Desai: Under the provisions of section 7 of the Income-tax Act, income-tax is not payable on any payment of death-cum-retirement gratuity received under the Revised Pension Rules of the Central Government or a local authority or a corporation established by a Central, State or Provincial Act. The proposed amendment has the effect of extending the benefit of this exemption to gratuities paid by employers in the private sector

to their employees. That is what the hon. Member has proposed in the amendment which was not moved. The gratuity which was introduced in the revised Pension Rules of the Central Government represented essentially the commuted value of a part of the pension. It was therefore considered in fixing the scale of the pension that this gratuity would not be taxable. If the gratuity was intended to be taxed, either its quantum or the quantum of the pension would have had to be increased. In the case of the gratuities paid by a State Government or local authorities or a statutory corporation, this exemption is available only if the schemes under which the gratuity is paid is similar to the scheme of death-cum-retirement gratuity under the revised pension rules of the Central Government.

So far as employees in the private sector are concerned, their gratuity schemes are not similar to the Central Government's gratuity scheme and hence the question of extending the benefit of this exemption to such gratuities does not arise.

Shri C. D. Pande: If they do not get pensions?

Shri Morarji Desai: The pensions are taxed.

Mr. Speaker: The question is:

"That clause 4 stand part of the Bill."

The motion was adopted.

Clause 5—(Amendment of Section 9).

Mr. Speaker: Amendment No. 3 is out of order. Therefore, only the Government amendments stand.

Amendments made:

(i) Page 4, line 12,—

after "section 9" insert "of the Income-tax Act". (12)

(ii) Page 4, line 20,—

omit "by". (13)

(iii) Page 4, line 23,—

omit "by". (14).

(iv) Page 4, line 29,—

for "will" substitute "shall". (15).

—[Shri Morarji Desai].

Mr. Speaker: The question is:

"That clause 5, as amended, stand part of the Bill."

The motion was adopted.

Clause 5, as amended, was added to the Bill.

Clause 6—(Amendment of Section 10).

Mr. Speaker: With regard to clause 6, amendments 4 and 5 are out of order as they require the sanction of the President. The remaining amendments are all Government amendments.

Shri C. R. Pattabhi Raman (Kumbakonam): With regard to clause 6, I have already spoken to the hon. Finance Minister . . .

Mr. Speaker: Let him move his amendments first.

Shri Morarji Desai: Sir, I beg to move:

(i) Page 4, line 31,—

after "section 10" insert "of the Income-tax Act". (16).

(ii) Page 4, line 40,—

after "per mensem" insert—

"or such buildings being used solely or mainly for the welfare of such persons as hospitals, creches, schools, canteens, libraries, recreational centres, shelters, rest rooms and lunch rooms". (17)

(iii) Page 4, line 41,—

after "written down value" insert "for the purposes of this clause". (18)

(iv) Page 5, line 5,—

for "inserted" substitute "substituted". (19).

(v) Page 7, line 3,—

after "the firm" insert "immediately". (20).

(vi) Page 7, line 24,—

for "provisos" substitute "proviso". (21)

(vii) Page 7,—

omit lines 26 to 28. (22)

(viii) Page 7, line 29,—

omit "further". (23)

Mr. Speaker: These amendments are before the House.

Shri C. R. Pattabhi Raman: Sir, I find that sub-clause (2) of Clause 6 of the Finance Bill makes certain amendments to sub-section (2) of Section 10 of the Income-tax Act. This clause referred to in the present Finance Bill amends the relevant part of the proviso to Section 10(2) of the Income-tax Act in this manner. I will read that section, as amended.

"and if any such ship, machinery or plant is sold or otherwise transferred by the assessee to any person other than the Government or for any consideration not connected with any amalgamation or succession referred to in clause 6(c) at any time before the expiry of 10 years from the end of the year in which it was acquired or installed, any allowance made under this clause shall be deemed to have been wrongly allowed for the purpose of this Act."

As it originally stood, allowance on account of development rebate was treated as wrongly allowed in cases where the ship, machinery or plant is sold or otherwise transferred to any person except to the Government. The effect of the amendment is to treat the allowance on account of development rebate as wrongly allowed only in cases where the ship, machinery or plant is not sold to the Government or in connection with an amalgamation or succession. Thus, wherever any ship, machinery or plant is sold to the

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Government or is sold in connection with any amalgamation or succession the allowance on account of development rebate could not be treated as having been wrongly allowed.

It will be found that in sub-clause (ii) of clause (2) of sub-clause 6(c) that a development rebate allowed to a firm, where the firm is succeeded by a private company and in consequence of such succession the ship, machinery or plant is transferred to the private company, the development rebate allowed to the firm is to be treated as not having been wrongly allowed. Therefore, it will be seen that a distinction is sought to be drawn in the case of a firm being succeeded by a private company as against the case of a business carried on either by an individual or a Hindu undivided family being succeeded by a private company or even a public company for that matter. If in the case of succession to a firm, the development rebate allowed to the firm is to be treated as not having been wrongly allowed, there is no justification why in any case where a business carried on by an individual or a Hindu joint family is succeeded by a private company and the individual or the family continues to be a share-holder in the private company, the development rebate allowed to the individual or the family should be treated as having been wrongly allowed and consequently the individual or the family deprived of the allowance on account of development rebate.

At one time I thought it was probably a technical error; but I do not think that is the position now. May I appeal to the hon. Finance Minister to consider this aspect?

Shri Morarji Desai: In this matter, the aim is to secure the continuance of the rebate only if the firm is converted into a private company or a company; but the aim is not to allow an individual person or individual family to gain by transferring it to a company where there are other share-

holders coming in. That is not the intention at all; and I cannot accept this suggestion.

Mr. Speaker: The question is:
Page 4, line 31,—

after "section 10" insert "of the Income-tax Act". (16)

Page 4, line 40,—

after "per mensem" insert—

"or such buildings being used solely or mainly for the welfare of such persons as hospitals, creches, schools canteens, libraries, recreational centres, shelters, rest rooms and lunch rooms". (17)

Page 4, line 41,—

after "written down value" insert "for the purposes of this clause". (18)

Page 5, line 5,—

for "inserted" substitute "substituted". (19)

Page 7, line 3,—

after "the firm" insert "immediately". (20)

Page 7, line 24,—

for "provisos" substitute "proviso". (21)

Page 7,—

omit lines 26 to 28. (22)

Page 7, line 29,—

omit "further". (23)

The motion was adopted.

Mr. Speaker: The question is:

"The clause 6, as amended, stand part of the Bill."

The motion was adopted.

Clause 6, as amended, was added to the Bill.

Clauses 7 to 12

Mr. Speaker: Amendments to clauses 7 and 10 are out of order as they require the sanction of the President. Therefore, there are no amendments to clauses 7, 8, 9, 10, 11 and 12, if these are ruled out. I shall put them all together.

Shri Morarka (Jhunjhunu): Sir, may I say a word about clause 7?

Mr. Speaker: Yes; any number of words.

Shri Morarka: Amendment No. 39 which stands in my name and in the name of my hon. friend, Shri Nathwani, is ruled out of order as it requires President's sanction. The purport of my amendment is to give the concession to the hoteliers or those who built hotels not after April, 1961 but from April, 1960. As you know, when you pass the Finance Bill, the provisions of the Finance Bill are applicable to the income from the previous year. Therefore, I thought that in fairness, any person who has started running a hotel from April, 1960 should be entitled to this benefit. Now, Sir, this concession which the hon. Finance Minister has given under section 15(c) is primarily to encourage the tourist hotels so that there may be more hotels and more tourist traffic. I think that the Finance Minister would not lose any revenue if he were to extend this concession to these hotels which started functioning from the 1st of April, 1960. The tax holiday is given for a certain number of years and that number of years still remains the same. Instead of having it from April 1961, my submission is that it may be given from 1960. At the present moment, this amendment is out of order but I appeal to the hon. Finance Minister to consider this and if he finds my submission acceptable then at some future time he may do something about it.

Shri Morarji Desai: Sir, it is obvious that the purpose of this provision is to see that more hotels are created. That means that it is to apply to future hotels and not to hotels

which have already come into existence inspite of the present regulations. To give them retrospective effect would not be fair. Then we should give it to all hotels in existence; that would not be proper at all. It is therefore that it comes into effect from 1961; it cannot come into effect from 1960.

Mr. Speaker: There are no more submissions. The question is:

"That Clause 7 stand part of the Bill."

The motion was adopted.

Clause 7 was added to the Bill

Clauses 8, 9, 10, 11 and 12 were added to the Bill.

Clause 13—(Amendment of Act 1 of 1944)

Mr. Speaker: We shall now take up clause 13. There are some amendments. The hon. Finance Minister may move them.

Shri Morarji Desai: Sir, I beg to move:

(i) Page 13, line 3,—

after "COAL TAR" insert ",". (24)

(ii) Page 13, line 4,—

after "DERIVATIVES" omit "" (25)

(iii) Page 13,—

for lines 9 to 13, substitute—

"DEFINED IN CLAUSE (h) OF SECTION 3 OF THE DRUGS ACT, 1940 (23 OF 1940), NOT CONTAINING ALCOHOL OR OPIUM, INDIAN HEMP, OR OTHER NARCOTIC DRUGS OR NARCOTICS." (26)

(iv) Page 13, line 15,—

after "PREPARATIONS" insert—

"NOT CONTAINING ALCOHOL OR OPIUM, INDIAN HEMP, OR OTHER NARCOTIC DRUGS OR NARCOTICS" (27)

(v) Page 13, line 35,—

after "CELLOPHANE" insert—

"that is, any film or sheet of regenerated cellulose". (28)

(vi) Page 14,—

after line 39, in column 2, insert—

"Explanation.—'Chinaware' includes all glazed clayware but does not include terracotta." (29)

Shri Prabhat Kar Sir, if these amendments are passed, my amendments will be automatically out of order.

Mr. Speaker: I will keep them in abeyance. Let me know what are the other amendments which the hon. Members would like to move:

Shri Prabhat Kar: No. 56, 57, 58 and 59.

Mr. Speaker: 56 is out of order, 57 is the same as 44; and 59 is the same as 47.

Shri Prabhat Kar: I beg to move:

(i) Page 13,—

omit lines 7 to 13. (57)

(ii) Page 13,—

omit lines 24 to 34. (58)

(iii) Page 14,—

omit lines 2 to 12. (59)

Shri Assar (Ratnagiri): Sir, I beg to move my amendments Nos. 41, 42, 43, 45, 46, 51 and 52.

Mr. Speaker: 41 is out of order. 52 is out of order; it requires President's Sanction.

Shri Assar: I beg to move:

(i) Page 11,—

omit lines 26 to 29. (42)

(ii) Page 11,—

omit lines 30 to 32. (43)

(iii) Page 13, line 15,—

after "PREPARATIONS" insert—

"EXCEPT THOSE PREPARED WITH THE HELP OF MACHINERY AND POWER". (45).

(iv) Page 14,—

omit lines 1 to 21. (46)

(v) Page 15,—

for lines 26 to 32, substitute—

"33A WIRELESS RECEIVING SETS ETC.

Sets above Rs. 150 and below Rs. 300 Rs. 15. Sets above Rs. 300 and below Rs. 500 Rs. 40. Sets Above Rs. 500. Rs. 75.;" (51)

Shri Braj Raj Singh: Sir, I beg to move:

(i) Page 14,—

after line 27, in column 2, insert—

"Provided that no duty shall be charged on laboratory glassware manufactured in a concern having a capital investment of five lakhs of rupees or less." (60)

(ii) Page 14,—

after line 30, in column 2, insert—

"Provided that no duty shall be charged on the items enumerated in this sub-item manufactured in a concern having a capital investment of five lakhs of rupees or less." (61)

(iii) Page 14, line 31,—

for "Fifteen per cent." substitute "Five per cent." (62)

(iv) Page 14,—

after line 32, in column 2, insert—

"Provided that no duty shall be charged on other glassware including tableware manufactured in a concern having a capital investment of five lakhs of rupees or less." (63)

Pandit Thakur Das Bhargava (Hisar): Sir, I beg to move my amendments Nos. 48 and 49 to clause 13:

(i) Page 14, line 15,—

after "KNITTING WOOL" insert—

"BUT EXCLUDING YARN FROM SHODDY WOOL AND INDIAN WOOL". (48)

(ii) Page 14,—

for lines 20 and 21, substitute—

"worsted yarn Twenty-five naye paise per lb.;" (49)

Shri Nanjappan (Nilgiris): Sir, I have an amendment No. 8.

Mr. Speaker: It is out of order.

Shri Nanjappan: I would like to make some observations.

Mr. Speaker: I will call him. All the amendments are before the House.

Pandit Thakur Das Bhargava: Sir, in moving my two amendments, Nos. 48 and 49, my object is to see that so far as woollen yarn is concerned, shoddy yarn and yarn from the Indian wool may be exempted from duties. Secondly, I want that the duty be reduced from the present *ad valorem* to be made according to the weight and that too at the rate of twenty-five naya paise per lb. of worsted wool. First of all, I beg to bring to the kind notice of the hon. Finance Minister that in para 87 of his speech he said:

"It is proposed to levy a small specific duty on mill-made cotton and woollen yarn and I hope that at least a part of the duty will be absorbed in the cost of manufacture. This step will also bring within the excise net hosiery and certain other fabrics which do not bear any duty at present. This duty will not, however, apply to yarn in hanks used in weaving on handlooms such a dhoties, sarees and other common varieties of cloth and to yarn spun from shoddy wool used in the fabrication of coarse articles. I expect a revenue of Rs. 5.55 crores from this levy."

In the first instance, he has himself said that he wants to exempt shoddy wool and now I find that all kinds of woollen yarns are included. I hope that he really wants to abide by his original speech and to exempt the shoddy wool. If that is so, my insistence on it is really redundant. But I do not know what is in his mind. From the words given in the clause here it appears that all kinds of woollen yarn are included while from the speech I understand that yarns from the shoddy wool are sought to be exempted. I beg to submit that the yarn from the Indian wool and shoddy wool are used only for coarse things. Indian wool is of very low quality. Though we were the first in the whole world to find use for the wool today all kinds of wools are imported into India and our Indian wool does not give us much benefit. Now, we are trying to improve it.

Shri Morarji Desai: Shoddy wool has been exempted by notification already.

Pandit Thakur Das Bhargava: If it is so, then I am very thankful to the hon. Minister. But in the operative part of the clause all kinds of wool are put; I thought that perhaps shoddy wool might not have been exempted. Since he tells me that it has been exempted, I am happy. So far as the yarn from the Indian wool is concerned, this may also be exempted. As I have already submitted, Indian wool is of great use and now we want the use of Indian wool to be encouraged so that in course of time we may be using large quantities of Indian wool just like the imported wool. Only two things are generally manufactured out of the Indian woollen yarn: one is carpet and the other is blanket.

So far as carpets are concerned, they are generally exported, and according to the policy adopted by the Government in respect of export promotion, I think not much income will be derived by the hon. Finance Minister from the carpets. He has also

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provided a drawback for it and so not much income will be derived from it. So far as blankets are concerned, I think these are used by the army generally and these are bought by the Government from the factories. Therefore, the Government themselves have to pay for the blankets and also a duty will have to be paid by the Government themselves. The rest of the wool which is not used in the manufacture of blankets and carpets is used by the common people for their warm clothing. Poor coarse cloth is generally used by the poor people as warm clothing. I would request the hon. Finance Minister to be kind enough to exclude this wool which will not bring him any great revenue.

As far as revenue is concerned, from the hosiery wool, knitting wool, etc., the income which the hon. Finance Minister wants to get is only Rs. 35 lakhs. In paragraph 14 of the memorandum with regard to this tax, we find that the hon. Finance Minister wanted to get only Rs. 35 lakhs from this woollen yarn. Even according to the present changes that he has been pleased to make in which he has been pleased to give some concessions also, he will get at least Rs. 135 lakhs. After all, the hosiery manufactured wool is about 15 lakh lbs. In 1960, the production of worsted yarn was 1,28,12,698 lbs. that is, 58,11,775 kg. If the rate is Rs. 2-1-0 as has been declared by the hon. Finance Minister two or three days ago, this will bring him Rs. 116 lakhs. Similarly, in regard to the other yarn also, even if shoddy wool is taken away—it has been taken away now—about 48,42,122 kg. of woollen yarn are produced now which will bring, on the basis of 40 nP, about Rs. 20 lakhs. So, he will get Rs. 135 lakhs from the duty whereas he only wanted Rs. 35 lakhs.

Not that I am grudging anything. If he gets anything more, it is all right. But, at the same time, the amount of duty which he expected was only Rs. 35 lakhs, and indeed, the

people were ready to pay this amount. I am very glad to inform the hon. Finance Minister that, as a matter of fact, whatever his proposals, and whatever be the reluctance of the people to pay, when the concerned people came to me and complained about it, and wanted me to bring in my amendments here, they were only too willing to pay the tax but they only wanted to see that no harassment would be caused. They said that they were willing to pay the tax. I was happy to find that the people had realised that they have to pay the tax especially in view of the Five Year Plan. All that they objected to was about any possible harassment. They said that the manner in which the tax is collected should not be harassing to them. I find that the hon. Finance Minister has already been pleased to give a concession to these people. Their main complaint was that it was most difficult to evaluate the woollen yarn. The yarn was produced in such counts that it was difficult to find a market for it. Such yarns are generally not marketable and are used by factories themselves. So, it would be difficult to evaluate them. Therefore, I am very glad that the hon. Finance Minister has been pleased to give us a formula by virtue of which these people will not have any difficulty any more. Instead of ten per cent or so on the value, they will pay, by way of composite amount, something on the basis of so much per kilogramme. This improvement has been made now.

Therefore, my humble submission is that in the first place the yarn from Indian wool should be exempted, and secondly, the incidence is too high. The hon. Minister wants the tax at the rate of Rs. 2-1-0 for worsted wool, and again at 40 nP per kilogramme for the other variety of wool. My humble submission is that if the other wool is exempted and only 25nP per kilogramme is realised, he will be able to realise Rs. 3.5 lakhs. Instead, he gets almost four times the amount.

Thus, the complaint of some hon. Members that when a duty is levied, there is an under-estimate of revenue and an over-estimate of expenditure, seems to be justified. I do not know whether I am correct. But the figures have been supplied to me by two associations who are responsible associations and who deal in this business of yarn. According to my view, and even according to the evaluation given by the Textile Commissioner, Rs. 8 per pound will be levied on the manufactured worsted yarn so far as 64 and 70 counts are concerned. In this way, from worsted yarn alone, the hon. Finance Minister will realise Rs. 125 lakhs, and from woollen yarn he will be able to realise Rs. 140 lakhs instead of Rs. 35 lakhs.

I would, therefore, request the hon. Finance Minister to see and realise that nothing will be lost if he is pleased to exempt the Indian woollen yarn from the duty, as he has been pleased to exempt shoddy yarn already. It will be an act of grace if he could exempt it, and at the same time, it will give a fillip to the industry and the poor people will be happy because they are habituated to use only coarse cloth for the winter season, and they will bless the hon. Minister if their cloth is not made dearer.

As regards warm clothing, made from Indian woollen yarn, the present duty is $11\frac{1}{2}$ per cent. That means the people will have to pay a duty twice, first as a component of the cloth as well as otherwise. So, this will be a double tax. I would request the hon. Finance Minister to be kind enough to exempt Indian woollen yarn, as he has been pleased to exempt already the shoddy woollen yarn, and at the same time to regulate the incidence of the tax. After all, he wanted only Rs. 35 lakhs; but let him realise Rs. 70 lakhs but not Rs. 135 lakhs.

Shri Prabhat Kar: While moving the motion for consideration in respect of the Finance Bill, the hon. Finance Minister gave to the House the details of the concessions in regard to

the various items which had already been taxed. First of all, I do not know wherefrom he got the information about the manufacture of dolls from plastics, when he granted some concessions to the plastics, moulding powders, etc., including scrap. So far as scrap for the plastics is concerned, it has been announced that plastic moulding powders manufactured from scraps of plastics are also being exempted from duty.

So far as the manufacturers are concerned, there are quite a large number of manufacturers in this country and about 1,370 factories are there. Particularly in West Bengal, there are 650 factories. If 20 per cent *ad valorem* duty is imposed on the raw material of plastic moulders, the small businessmen who manufacture the dolls would suffer. Further, by selling at just one anna a lot, the small businessman earns a profit of 37 nP per gross. But, as a result of this duty, such businessmen will have to pay 80 nP per gross as tax. So, if 37 nP is the profit and 80 nP is the duty, I do not know exactly how they will be able to maintain themselves. Similarly, if they sell the dolls at two annas a lot, their profit will be 75 nP per gross, but the duty will come to 160 nP per gross. Thus, the concession that has been granted is no concession in the sense that the scrap forms only one per cent of the total requirements of these people in the manufacture of dolls. Knowing fully well that there are quite a large number of small traders in this business, and knowing fully well also that these small traders in plastics, who prepare small toys, earn only very small profits, a heavy duty of 20 per cent is levied, and so it appears that the hon. Finance Minister does not want that these people should continue to trade in these dolls.

Again, coming to this concession on scrap, let me see what its effect will be on those who produce raw materials. They will show in their books a large quantity of scraps. That large quantity will automatically go out of duty. That large quantity of scrap

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can again be utilised in the manufacturing of the raw materials and that will find its way into the black-market. So far as this matter is concerned, complaints were lodged and it was pointed out not in the ordinary way, but before the Chief Minister of West Bengal and also the Minister of Industry, Shri Manubhai Shah. 27000 false receipts were produced. This is how they put these things into the black-market. If concession is not granted, the small traders will automatically go out of existence. I would request the Finance Minister to look into this plastic industry. Knowing fully well that a large number of small businessmen are there, instead of simply granting this concession to the scrap, which will not help them, the hon. Minister should reconsider his decision and instead of imposing 20 per cent duty on all, he can impose 20 per cent duty on big business and he should give relief to the small traders. If he reduces this duty from 20 per cent, as suggested by them to 5 per cent on all concerned, I think it will serve the purpose and it will enable the small traders to continue in their business.

Regarding powerlooms, the other day he said that concession will be granted in respect of 3 powerlooms provided they work only one shift. Instead of really granting any relief, he has caused further hardship to small powerlooms. Previously it was exempted up to two. Two powerlooms working for three shifts could have produced the work for six shifts. Today the relief has been granted to powerlooms up to three or four working one shift.

Shri Morarji Desai: The concession originally given stands. Above that, three or four powerlooms are also given exemption for one shift. There is nothing taken away.

Shri Prabhat Kar: All right. But knowing fully well the difficulties of the powerloom industry and their

needs, to sanction exemption for only one shift is not enough. I do not want to attribute any motive, but I have been told that so far in Surat...

Mr. Speaker: Was not the hon. Member here yesterday? There is a saying in our parts that "Reddy has come; start the Purana once again".

Shri Prabhat Kar: I am sorry I was not here yesterday.

Mr. Speaker: Shri Goray raised the same point and the Minister explained at very great length as to how he is not making any discrimination.

Shri Prabhat Kar: I will not take up that point. Knowing fully well the earnings of the small powerlooms—those who run three or four powerlooms—if they are not given exemption for three shifts, they will be in difficulties. Previously they were not paying any taxes. But now they will be paying Rs. 198. No relief has been granted excepting to the first two looms. Even in the case of the first two looms, if the other looms are being sealed, they are being included in these four looms. The relief that has been granted is no relief. I would again request him to consider the fact that among the small traders, there are many refugees who have come from Pakistan and established themselves, earning their bread simply by using powerlooms and preparing certain cotton fabrics. If on them, this levy is imposed, they will have to close their shop. That means, these displaced persons, who have somehow managed to rehabilitate themselves, will further be thrown out of their job and again they will be put to difficulties.

There are quite a large number of people in Nadia district who have come from Pakistan and they have started this textile industry in a small way. From handloom, they had just changed over to powerlooms so that they can earn some living. When this tax is imposed, they will have to stop

their business and these displaced persons will be put to difficulties again. Knowing fully well that a majority of the refugees have not been rehabilitated, this duty will further create complications so far as the refugees are concerned.

Another clarification I would like to have is this. The hon. Minister has said:

"Further, strips and foils recovered from scraps of copper alloys and used in making anklets, trinkets etc. used by the poorer people as ornaments are also being exempted from duty."

When the scraps are being moulded into sheets of 3 or 4 inches of length and when ornaments are manufactured from these sheets, will they be taxed or will they be exempted? I think the Minister has not listened.

Mr. Speaker He wants to know whether the material after fabrication will be taxed or exempted.

Shri Prabhat Kar: He has said:

"Further, strips and foils recovered from scraps of copper alloys and used in making anklets, trinkets etc. used by the poorer people as ornaments are also being exempted from duty."

When the scraps are again re-rolled and made into sheets of 3 or 4 inches long, with a view to manufacture these anklets and trinkets, I want to know whether those sheets, because they have come out of the scraps, will be exempted or whether the duty will be levied, because they are formed into sheets. This clarification I want, because it is somewhat vague. If this question is put to the tax collectors, it will be difficult for them to explain this. I want a clarification on that score.

About the plastic industry, already a representation has been made to him by various people, including I would say, almost all Members of

Parliament from West Bengal. I would request the hon. Minister to reconsider his decision about the plastic industry.

श्री बजराम सिंह : अध्यक्ष महोदय मेरा संशोधन ग्लासवेयर के सम्बन्ध में है। इस फाइनिस बिल में यह व्यवस्था की गई है कि शीट ग्लास एण्ड प्लेट ग्लास की कीमत पर १० फीसदी टैक्स लगाने का प्रस्ताव है लेबोरेटरी ग्लासवेयर की कीमत पर ५ परसेंट टैक्स लगाने का प्रस्ताव है। ग्लास गैल्स ग्लास ग्लोब्स एण्ड चिमनीज फोर लैम्प्स एण्ड लटर्नस पर १० परसेंट टैक्स लगाये जाने का प्रस्ताव है और अदर ग्लास वेयर इन-क्लूडिंग टेबुलवेयर पर १५ फीसदी टैक्स लगाये जाने की व्यवस्था है।

अभी वित्त मन्त्री महोदय ने अपने भाषण में एक संशोधन किया है। उसके अनुसार सिर्फ उन लोगों को कोई गिआयन मिलेगी जो कि टूटे हुए कांच में या ऐसे कांच में जो कि बर्बाद हो चुका है, उसमें चीजें बनाने हैं और जिसमें पावर इस्तेमाल नहीं की जाती है और जहां सिर्फ २० आदमी काम करते हैं। अब मैं नहीं समझता कि कि टूटे हुए कांच में कहीं पर भी इस तरह के कोई ग्लासवेयर बनते हैं। अगर बनाते भी हैं तो छोटी मोटी शीशियां बनती हैं। इसका नतीजा यह होगा कि वित्त मन्त्री महोदय द्वारा इस संशोधन के बाद भी लोग टैक्स से बच नहीं सकेंगे और जैसा उन्होंने परसों अपने भाषण में फाइनिस बिल पर बोलते हुए कहा था, वह वैसा का वैसा ही रहने वाला है और इससे कोई भी राहत उत्पादन कर्ताओं को मिल नहीं सकेगी। मेरा संशोधन यह है कि सरकार उस सिद्धान्त को देखते हुए जो कि उन्होंने बना रक्खा है अर्थात् जो स्मोल स्केल इण्डस्ट्रीज हैं उनको बड़े उद्योगों के बराबर लाने के लिये यह विशेष सुविधाएं मिलनी चाहियें। सरकार की नीति यह है कि ५ लाख या ५ लाख से कम जहां पूंजी लगी हुई है उनको स्मोल स्केल

[श्री अजराम सिंह]

इण्डस्ट्री कहा गया है। इसके अनुसार इन उद्योगों को दूसरे उद्योगों के बजाये कुछ अधिक राहत दी जाती है। इन संशोधनों के जरिये मैं सिर्फ यह चाहता हूँ कि जिन उद्योगों में पांच लाख या पांच लाख रुपये से कम पूंजी लगी हो, उन को विशेष मुविधा दी जाये। इस सम्बन्ध में मुझे यह बताने की जरूरत नहीं है कि सरकार ने यह निश्चित नीति मान ली है कि स्मान-स्केल इण्डस्ट्री के उद्योगों को विशेष मुविधा दी जानी चाहिये और उन को सरकार की ओर से प्रोत्साहन दिया जाना चाहिये। इस नीति को निर्धारित करने के अनेक कारण हों सकते हैं, लेकिन जहाँ तक कांच उद्योग का प्रश्न है, मैं वित्त मन्त्री महोदय की सूचना के लिये कुछ बातें बताना चाहता हूँ।

12 hrs.

कांच का जो छोटा उद्योग है, जिसमें पांच लाख या पांच लाख रुपये से कम कैपिटल लगा होता है, उसमें कांच बनाने के लिये छोटी भट्टी होती है और बड़े उद्योग में बड़ी भट्टी होती है। बड़ी भट्टी में, जो कि बड़े उद्योगों में प्रयुक्त की जाती है, कोयले का खर्च छोटी भट्टी के मुकाबले में, जिसका प्रयोग छोटे उद्योग करते हैं, एक-तिहाई होता है, यानी छोटी भट्टी में कोयले का खर्च तिगुना होता है। इस का नतीजा यह है कि छोटे उद्योग में जो ग्लास की चीजें बनती हैं, उन के उत्पादन का व्यय बढ़ जाता है। इसी प्रकार से छोटे उद्योग के उत्पादन की बिजली की भी यथोचित व्यवस्था नहीं होती है। इसके अतिरिक्त प्रबन्ध के मामले में भी छोटे उद्योग वालों को ज्यादा खर्च करना पड़ता है। इसलिये लाजिमी तौर पर छोटे लोगों का उत्पादन का व्यय बड़े लोगों से ज्यादा होता है। मेरा कहना यह है कि यदि सरकार छोटे उद्योग को, जिसमें पांच लाख या पांच लाख से कम पूंजी लगी होती है, और बड़े उद्योग को, जिसमें पांच लाख से

ज्यादा पूंजी लगी होती है, एक ही स्तर पर रखेगी, तो इसका नतीजा यह होगा कि छोटे उद्योग वाले बाजार में काम्पटीशन नहीं कर सकेंगे, बड़े उद्योग के साथ प्रतियोगिता नहीं कर सकेंगे और इस तरह छोटे लोगों को अपना काम बन्द कर देना पड़ेगा। यदि सरकार की यह नीति है कि छोटे उद्योगों को प्रोत्साहन देना चाहिये—और वह एक सही नीति है—जैसी कि उसने घोषणा की है, तो उसको यह सोचना पड़ेगा कि छोटे उद्योग वाले बड़े उद्योग वालों से काम्पटीशन, प्रतियोगिता कर सकें, इसके लिये उनको विशेष राहत देनी पड़ेगी।

मुझे यह देख कर ताज्जुब होता है कि शीट ग्लास और प्लेट ग्लास पर, जिसको बड़े कारखाने वाले बनाते हैं, जिन पर पचास लाख, एक करोड़ या उससे ज्यादा पूंजी लगती है, तो ड्यूटी लगाई गई है सिर्फ १० परसेंट एड वैलोरैम, लेकिन अदर ग्लासवेअर इन्क्लूडिंग टेबलवेयर पर १५ परसेंट एड-वैलोरैम लगाई गई है। मुझे आश्चर्य है कि सरकार छोटे उद्योग पर ज्यादा ड्यूटी लगा रही है और बड़े उद्योग पर कम, जबकि बड़े उद्योग में उत्पादन का व्यय कम होता है और छोटे उद्योग में ज्यादा। इसके अलावा जहाँ तक बड़े कारखानों का सवाल है, वहाँ पर पावर इस्तमाल होती है और इस कारण वहाँ कम लोगों को काम मिलता है। इसकी तुलना में छोटे उद्योगों में पावर इस्तमाल न होने के कारण ज्यादा लोगों को काम मिलता है। लेकिन फिर भी छोटे उद्योग पर ज्यादा और बड़े उद्योग पर कम टैक्स लगाया जा रहा है। इसका नतीजा तो यही होगा कि छोटे लोगों को अपना काम बन्द कर देना पड़ेगा और सिर्फ बड़े लोग ही इस क्षेत्र में रह जायेंगे। इसलिये मैं खास तौर पर फ़िरोज़ाबाद के बारे में बताना चाहता हूँ, जो कि कांच में उद्योग का केन्द्र है।

एक ऐतिहासिक पृष्ठभूमि में जब हिन्दुस्तान और पाकिस्तान का बंटवारा हुआ, तो चूड़ी का काम करने वाले अधिकतर लोग पाकिस्तान चले गये। इसी प्रकार हिन्दुस्तान का वह बहुत बड़ा हिस्सा भी पाकिस्तान में चला गया, जहां चूड़ियों की खपत होती थी। इस अवसर पर केन्द्रीय सरकार और उत्तर प्रदेश सरकार ने सोचा कि जो लोग चूड़ी का काम करते थे, उनको दूसरा काम करना चाहिये, क्योंकि चूड़ियों का जितना उत्पादन होता था, उसकी अब पूरी खपत नहीं हो सकती है। इस कारण चूड़ी उद्योग के बजाये कांच उद्योग को प्रोत्साहन दिया गया और उन लोगों को सुविधाये दी गईं, ताकि जो क्षमता चूड़ी उद्योग में लगी हुई थी, उससे कांच के बरतन, खिलौने, ग्लास, चिमनी और ग्लोब्स आदि बनाये जायें। लोगों ने सरकार के इस आयेन के अनुसार वहां ग्लास-वेयर बनाना शुरू कर दिया और वह काम छोटे छोटे आधार पर किया जाने लगा। अब इस टैक्स को लगाये जाने के माने ये होंगे कि वह उद्योग बर्बाद हो जायेगा।

स्माल-स्केल इण्डस्ट्रीज के बारे में उनकी पूंजी के आधार पर, इस आधार पर कि किसी इण्डस्ट्री पर जो पूंजी लगी हुई है, वह पांच लाख या पांच लाख से कम है या ज्यादा है, जो नीति निर्धारित की हुई है, वह मेरे विचार में उचित नहीं है। मैं यह कहने के लिये तैयार हूँ कि सरकार को यह तय करना चाहिये कि किसी कारखाने की क्षमता कितनी है, उसमें कच्चे माल की खपत कितनी होती है, १५० टन, २०० टन या २५० टन साल में होती है और उसके आधार पर ही एग्जेंसियन दी जाये और यह निर्धारित कर दिया जाये कि अमुक सीमा तक के उद्योगों को कोई टैक्स नहीं देना पड़ेगा। अगर सरकार इस पर विचार नहीं करती है, तो नतीजा यह होगा कि छोटे लोग, जिनका छोटे स्तर पर काम होता है, बड़े लोगों से कम्पीट नहीं कर सकेंगे, क्योंकि छोटे उद्योगों में कच्चे माल की

ज्यादा खपत होती है, कोयला ज्यादा लगता है और उत्पादन का खर्च बड़े उद्योगों से ज्यादा पड़ता है। इसलिये मेरा पहला संशोधन इस प्रकार है —

"Provided that no duty shall be charged on laboratory glassware manufactured in a concern having a capital investment of five lakhs of rupees or less."

लैबोरेटरी ग्लासवेयर पर ५ परसेंट की ड्यूटी की जो व्यवस्था की गई है, मैं समझता हूँ कि इसको बिल्कुल माफ़ कर दिया जायेगा। लैबोरेटरी ग्लासवेयर स्कूलों और कालेजों में इस्तेमाल होता है, जहां बच्चे पढ़ते हैं। इस पर टैक्स लगा कर सरकार छोटे छोटे बच्चों की शिक्षा पर टैक्स लगाने जा रही है। मैं समझता हूँ कि यह उचित नहीं होगा।

इसके साथ ही साथ यह भी सोचना चाहिये कि इसी बजट में सोडा ऐश पर दो रुपये पर क्विंटल के टैक्स की व्यवस्था की गई है और इस ग्लासवेयर को बनाने में जितना सामान लगता है, उस का तीस परसेंट सोडा ऐश होता है। इसके अलावा कास्टिक सोडा और डीज़ल आयल पर भी टैक्स लगाया गया है और इन चीजों का भी इस उद्योग में उपयोग होता है। इस प्रकार दो तरह से टैक्स लगाना कहां तक उचित होगा? मैं निवेदन करना चाहता हूँ कि लैबोरेटरी ग्लासवेयर को कतई रूप से माफ़ कर देना चाहिए।

ग्लास शैल्ज, ग्लाम ग्लोब्स और लैम्प्स और लैटर्न्ज की चिमनीज पर १० परसेंट ड्यूटी की व्यवस्था की गई है। मैं समझता हूँ कि यह भी उचित नहीं है और खास तौर पर इस बात को देखते हुए कि छोटे और बड़े कारखाने इन चीजों को बनाते हैं, छोटे उद्योगों द्वारा बनाई गई चीजों पर ड्यूटीकर जरूर माफ़ कर देना चाहिए।

मैंने यह देख कर आश्चर्य हुआ कि अदर ग्लासवेयर इन्क्लूडिंग टेबलवेयर पर १५ परसेंट ड्यूटी की व्यवस्था की गई है। शीट

[श्री अजरराज सिंह]

ग्लास एण्ड प्लेट ग्लास पर, जिस का बड़े बड़े कारखाने बनाते हैं, तो १० परसेंट ड्यूटी लगाई गई है, लेकिन इन छोटी छोटी चीजों पर, जिनमें ग्लास के खिलोने वगैरह ऐसी चीजें हैं, जो काफ़ी मात्रा में विदेशों में जाती हैं, १५ परसेंट ड्यूटी लगा कर उसको बर्बाद करने का प्रयत्न किया जा रहा है। पिछले दिनों से, जब से इस उद्योग का विकास हुआ है, तब से यह सामान विदेशों को भेजा जाने लगा है। हमारे यहाँ श्रम की कीमत कम है। हमारे देश में अधिक आबादी होने के कारण हाथ से ज्यादा चीजें बनाई जा सकती हैं। अमरीका इत्यादि देशों में श्रम की कीमत ज्यादा है और मशीन से काम होता है। वहाँ हमारी इन चीजों की काफ़ी खपत होती है। मैं एक उदाहरण आप के सामने रखना चाहता हूँ। हमारे यहाँ टेबल पर रखने वाली कांच की जो चीजें बनती हैं, उन्हें अमरीका में बनाने के लिये एक आदमी को आठ घंटे की अम्मी रुपया मजदूरी मिलती है, जबकि हिन्दुस्तान में फ़िरोज़ाबाद में, उतनी ही चीजें बनाने की, एक आदमी की एक दिन की मजदूरी आठ रुपये है। इस प्रकार अमरीका का उत्पादन-व्यय हमारे यहाँ से दस गुना है। इसलिये हमारी चीजें वहाँ भेजी जा सकती हैं और काफ़ी फ़ारेन एक्सचेंज प्राप्त किया जा सकता है। अगर छोटे कारखानों को ड्यूटी लगा कर बर्बाद कर दिया जायेगा, तो उत्पादन बन्द हो जायेगा और यह देश के हित में नहीं होगा और साथ ही लोगों को काम कम मिल सकेगा इसलिये इस पर पूरी तरह से टैक्स माफ़ होना चाहिये, अगर किसी तरह से उस को माफ़ नहीं किया जा सकता, तो मैं निवेदन करूँगा कि फ़िरोज़ाबाद में यह जो छोटा काम होता है, उससे पांच लाख रुपये सालाना से ज्यादा आमदनी नहीं हो सकती है, लेकिन इस टैक्स को वसूल करने की व्यवस्था करने में एक लाख रुपया व्यय करना होगा। अगर सरकार समझती है कि इस पर चार लाख रुपये का नुकसान नहीं किया जा सकता है, तो मैं

सुझाव देता हूँ कि अदर ग्ल, सवेयर एण्ड टेबल वेयर पर जो १५ परसेंट एड वैलोरेम की व्यवस्था की गई है, अगर उसको पूरा माफ़ नहीं किया जा सकता, तो जिन लोगों का कैपिटल इन्वेस्टमेंट पांच लाख या पांच लाख से कम है, उन पर ५ परसेंट एड वैलोरेम और पांच लाख से ज्यादा वालों पर १५ परसेंट एड वैलोरेम ड्यूटी लगाई जाये। इस तरह सरकार छोटे लोगों को जिनका उत्पादन व्यय ज्यादा होता है, कुछ राहत दे सकेगी और उनको बड़े लोगों के साथ कम्पीट करने का मौका दे सकेगी। मैं चाहता हूँ कि इस पर गम्भीरतापूर्वक विचार किया जाये। मुझे ऐसा लगता है कि वित्त मन्त्री जी और वित्त मन्त्रालय के अधिकारियों ने इधर अच्छी तरह से ध्यान नहीं दिया है। यदि इसकी जांच पड़ताल अच्छी तरह से की जाये, तो मैं विश्वास करता हूँ कि वित्त मन्त्री महोदय इस बात से आश्वस्त हो जायेंगे कि छोटे उद्योगों को बड़े उद्योगों की अपेक्षा अधिक राहत और सुविधायें देने की जरूरत है। अगर उनको सुविधायें नहीं दी जाती हैं, तो बड़े बड़े उद्योगों के साथ उनका कम्पीटीशन नहीं हो सकेगा, प्रतियोगिता नहीं चल सकेगी। इस सूरत में छोटे उद्योगों को हानि हो सकती है और उनकी बर्बादी हो सकती है। मैं चाहूँगा कि वित्त मन्त्री महोदय इन सब बातों पर गम्भीरतापूर्वक विचार करें। और देखें कि जब हमारे सामने ज्यादा पैसों आने का सवाल नहीं है और न ही ज्यादा नुकसान होता है तो क्या यह उचित नहीं होगा कि छोटे कारखानों को इम टैक्स से या तो पूरी तरह से माफ़ कर दिया जाए और अगर पूरी तरह से माफ़ नहीं किया जा सकता है तो कम से कम छोटे और बड़े कारखानों के बीच कुछ फ़र्क अवश्य कर दिया जाए। अगर आप बड़े कारखानों से पन्द्रह परसेंट लेते हैं तो छोटे कारखानों से पांच परसेंट ही लें ताकि उनके द्वारा जो माल उत्पादित होता है, वह बड़े कारखानों में उत्पादित माल की

प्रतियोगिता में खड़ा हो सके ।

इसी सन्दर्भ में एक और भी बात याद रखने की है । ग्लास बेयर बनाने में जो कच्चा माल इस्तेमाल होता है उस कच्चे माल के हर हिस्से पर आपने टैक्स लगाया हुआ है और जब उस पर टैक्स लगा हुआ है तो फिर उत्पादित जो वस्तु है उस पर टैक्स लगाना कहां तक उद्योग के हित में हो सकता है, इसका अन्दाजा आप खुद कर सकते हैं ।

बजट पेश करने के बाद सफाई देते हुए वित्त मन्त्री महोदय ने कहा था कि चूड़ी पर टैक्स नहीं लगा है । लेकिन जहां तक सोडा ऐश का सम्बन्ध है उस पर दो रुपये प्रति क्विंटल के हिसाब से टैक्स लगाया गया है । केरोमिन आयल, डीजल इत्यादि पर भी टैक्स लगा हुआ है और ये सब चीजें चूड़ी बनाने के काम में आती हैं । इन सब टैक्सों के कारण उनका जो उत्पादन-व्यय है वह बढ़ जायगा । जो भी हो, मैं कहना चाहता हूँ कि चूड़ी बनाने में एक वस्तु है जिसका नाम ग्लास ट्यूब है, वह काम में आती है । जब से ये टैक्स लगे हैं तब से वित्त मन्त्रालय के अधिकारीगण, एक्साइज वसूल करने वाले अधिकारीगण ग्लास ट्यूब पर भी टैक्स वसूल करना चाहते हैं । ग्लास ट्यूब एक लम्बी सी चीज होती है कांच की जिससे खास तौर पर चूड़ियां बनाई जाती हैं । जो कच्चा माल है और जो चूड़ी बनाने के काम आता है उस पर टैक्स लगाना कहां तक उचित है, इस पर आप विचार करें । खास तौर पर उस हालत में जबकि चूड़ी पर कोई टैक्स नहीं लगाया गया है । इसके बारे में कुछ सफाई करने की आवश्यकता है । यदि ऐसा किया गया तो नीचे के अधिकारियों को जिन को इसके बारे में ठीक ठीक जानकारी नहीं है, उनको ठीक ठीक जानकारी हो जाएगी । ग्लास ट्यूब जो कि चूड़ी बनाने में एक कच्चे माल के तौर पर इस्तेमाल होता है, उस पर

किसी तरह का भी टैक्स नहीं होना चाहिये क्योंकि वह उन्हीं कारखानों में बनता है जिनमें दूसरा कांच का सामान बनता है । इसलिये यह जरूरी है कि इसके बारे में स्थिति साफ कर दी जाए जिससे किसी को भी किसी प्रकार की शंका न रहे और किसी प्रकार की गलतफहमी न रहे और नीचे के एक्साइज वसूल करने वाले अधिकारी लोगों को परेशान न करें ।

हम देश का औद्योगीकरण करना चाहते हैं और साथ ही साथ यह भी चाहते हैं कि छोटे उद्योग हमारे देश में पनपे और छोटे उद्योगों को प्रोत्साहन देने के लिये हमने काफी रियायत उनको दे रखी हैं । जब हमारी नीति झोंपड़ी उद्योगों को प्रोत्साहन देने की है तो हमें उनको वे सब रियायत देनी होंगी जो उनको जीवित रखने के लिये आवश्यक हैं ताकि वे बरबाद न हो । हमने खदूर उद्योग का मिल मेड क्लायथ से अधिक सुविधायें दे रखी हैं और ये इसलिए दे रखी हैं कि खदूर मिल के बने हुए कपड़े का बाजार में भी बड़े और छोटे कारखानों में फर्क रखा है । जब यह आपकी नीति है तो फिर ग्लास बेयर के सम्बन्ध में बड़े और छोटे छोटे उद्योगों में क्यों फर्क नहीं बिग्या जाता है । इसमें जो छोटा उद्योग है वह बरबाद हो सकता है । सम्भवतः वित्त मन्त्री महोदय तथा उनके मन्त्रालय ने इस दिक्कत को अभी तक समझा नहीं होगा, इस वास्ते ऐसी चीज हो गई होगी । लेकिन अब वह स्थिति को सुधारने का प्रयत्न करें । छोटे उद्योगों को प्रोत्साहन देने की जब आपकी नीति है, तो इस पर मस्ती से आप अग्रमल करें और कोई भी इस तरह की बात नहीं होनी चाहिये जिससे छोटे उद्योग के बरबाद होने की आशंका पैदा हो । यदि मेरी बात को समझने की कोशिश की जाएगी तो मुझे विश्वास है कि मेरी इस दलील से वह सहमत हो जायेंगे कि छोटे उद्योगों को राहत देने की दृष्टि से यह जरूरी है कि या तो पांच लाख या पांच लाख से कम जहां पूंजी लगी हुई

[श्री ब्रजराज सिंह]

है, उन उद्योगों को पूरे तौर पर ही टैक्स से माफ कर दिया जाए और अगर ऐसा नहीं हो सकता है तो जो बड़े उद्योग हैं, उनके लिये टैक्स की दर तो आप पन्द्रह परसेंट ही रखें लेकिन जहाँ पर पूंजी पांच लाख या उसे कम लगी हुई है उन पर पांच परसेंट ही टैक्स लगाया जाए। ऐसा करके ही ये बड़े और छोटे उद्योग साथ साथ चल सकते हैं वरना छोटे उद्योग बरबाद हो जायेंगे, जो कि मैं समझत हूँ कि उनका आशय हो सकता है।

Shri Nanjappan (Nilgiris): I wanted to move my amendment No. 8. I am glad that the Finance Minister has reduced the tax which he has imposed on inferior coffee and thereby given the growers some concession. But I do not know why it was not done in the case of superior coffee, though the reasons which weighed with the Government in the matter of inferior coffee apply with equal force in the matter of superior coffee also. The present market position is that there is a lot of coffee in the market and the Coffee Board does not know how to dispose of the stocks. As the price obtaining in the foreign markets is very low, it cannot be exported either.

Mr. Speaker: Why do you not sell it cheaper? The middle class people are suffering because of its high price.

Shri Nanjappan: I am coming to that. In my constituency we grow a lot of superior variety of coffee. For a long time now the planters have been finding it very difficult to keep their plantations running. Some of them never open up fresh plantations. They have also destroyed thousands of acres of coffee plantations and gone in for tea or some other crops. This is the situation prevailing in my constituency.

The grower of coffee is not benefited in any way by the present levy and the Finance Minister would not be getting the real return which he was

expecting. So, in my view, the present taxation on coffee is inopportune. Also, the reasons which weighed with the Government for removal or reduction of taxation on inferior quality coffee must weigh and must be applied in the case of superior variety of coffee also. At the same time, I request that the taxation may be kept at the present level. Now he has increased it by Rs. 14 per quintal, which is not warranted.

Then I come to tea. The main object is to promote the export of tea, as that helps to earn foreign exchange which the Finance Minister and the country very badly needs. So, he has given a reduction of 9 nP per kilogram on the export of tea. But, at the same time, he levies an excise duty of 5 to 8 nP per kilogram on loose tea. We are exporting a large quantity of loose tea, especially quality tea, on which the new excise duty comes to 8 nP per kilogram. Then what is the relief he is giving for the promotion of export of tea? He gives a relief of 9 nP per kilogram in one levy and, on the other hand, he imposes a levy of 5 to 8 nP on loose tea. In other words, he takes away the real benefit which he has given on the export of tea, by the imposition of this excise duty. He gives a reduction of 6 nP per kilogram on package tea but, because of the enhancement of taxation on loose tea by 5 to 8 nP per kilogram on zonal basis, the exportable tea does not get any benefit at all.

The chief point that has to be considered in this context is the price factor. Even the foreign delegations that have been visiting this country have been of the opinion that the Indian tea costs more and so they say that they are not in a position to buy Indian tea. The grower also wants the price to be reduced for better sales, but he is unable to do so because of high taxation. So, if the Finance Minister really wants to give some benefit to the tea growers and,

at the same time, wants to earn more of the badly-needed foreign exchange, I think he must reconsider, and new levies may be imposed.

Shri Shankaraiya (Mysore): I wish to take this opportunity to make an appeal to the hon. Finance Minister on behalf of the handloom weavers. The handloom industry and the handloom weavers are very grateful to the Central Government for the continued help of the Central Government, that industry would have collapsed long ago. In the present taxation proposals also, the position of the handloom sector has been kept in mind and exemption from excise duty on yarns has been given up to 40 counts. Of course, the Finance Minister has been generous enough towards the handloom industry and this will no doubt help them to a great extent in the manufacture and sale of carpets, coarse cloth etc. But that alone will not be sufficient. Now the handloom industry has been progressing well and has been producing cloth of finer counts and higher quality in larger quantities.

There has been considerable improvement both in the quality and in the quantity. Now on account of the change in the taste of the consumers both inside and outside the country people are using more and more cloth made from higher count yarn than the coarse variety. Even in the export market it is the finer quality cloth that is being exported. So when exemption is given only up to 40 count it will have an adverse effect not only on internal sales but on external trade also. Most of the external trade or cloth exported outside India is made from higher counts. If the handloom weavers are not allowed to get yarn at a cheaper rate, prices will go up. Mostly goods of 80 or 100 counts are being exported. There will be a rise in the cost of production price. Consumer resistance is there. The hon. Finance Minister is also aware that for the last two or three years yarn prices have been very high and the hand-

loom sector is finding it difficult to find a market now. Great concessions are being given and in the interim period also the Government had to enhance the rebate from 5 nP to 10 nP and sometimes to 12 nP on account of the heavy stocking of these goods. External trade will also be greatly affected. Therefore in order to maintain the external trade and also to see that there is no consumer resistance for the finer quality of goods, I shall request the hon. Minister to be pleased to exempt yarn of up to 100 counts and particularly that meant for the handloom sector. Even now he may consider it and I hope he will give due consideration to it and be sympathetic towards them.

One word more about this. After all, the revenue that he may be losing will not be much. It will be about Rs. 50 lakhs. The Government is spending Rs. 5 crores to Rs. 6 crores for the sake of the handloom weavers. Most of them are very poor. But that has not been enough. Even now they are experiencing great difficulty. They are asking for a higher rebate. 5 nP in the rupee is not enough. They are asking for more. But on account of the financial position, the Government are unable to extend it further. When the situation is this and the handloom sector is making progress, if this concession is not extended to them, their progress will be retarded. Their progress will be greatly affected. After all, the Government will not be losing much. Rs. 50 lakhs is nothing when they are spending Rs. 5 crores to Rs. 6 crores for these down-trodden and poor people.

One word with regard to the power-looms. The hon. Finance Minister has been pleased to exempt two looms from all the taxes. As regards three and four looms, he has been generous enough to extend the concession to them the other day when he said that on the first shift they will be exempted. Here, I have got a certain doubt. I hope the hon.

[Shri Shankaraiya]

Minister will clarify the position. So far as three and four looms are concerned, the first shift will be exempted. If that is so, it may be all right. But if they want to resort to a second or a third shift, will be first shift be exempted and only the second and the third shifts will be taxed or will they lose this exemption of the first shift also and will have to pay tax on the whole thing? Hitherto four looms had been exempted. Now they are sought to be taxed. Unfortunately, the position of the powerlooms, so far as the small sector is concerned, is that they are all family holdings. Many of them were handloom weavers and poor people. On account of the encouragement given by the State Governments, particularly in my State, namely, Mysore, they took to the powerlooms. The State assisted them in the supply of power. They are run by the families. I do not urge anything for persons owning more than four looms, for persons owning 20 or 30, or even 200 or 300 looms, but those who are having only four or less than four looms are all family units. They will not be engaging labour. Moreover, the looms that they have got are not first-hand and fresh looms. Those looms which have been condemned by these big mills are taken by them. Those looms are purchased by them. Instead of allowing them to be scrapped, they are making use of those looms and are producing some cloth. Now, particularly the cotton loom owners are finding it a great hardship to find a market for the coarse cloth that they are producing. When the circumstances are these, I request the hon. Finance Minister kindly to look into their condition and to see that four looms are exempted as previously, instead of exempting only one shift. I also want clarification on the point whether, if they resort to a second or a third shift, they will be losing the benefit of the exemption of the first shift also. I request the hon. Finance Minister to consider these two aspects sympathetically.

Shri D. V. Rao (Nalgonda): Sir, while referring to my amendments No. 40 and 53, I would like to say something first about tobacco. It is an unfortunate item to which the hon. Finance Minister has not given any concession even in the small concessions that he announced. I come from a State where tobacco is grown in the largest area in our country. There the peasants are undergoing many hardships. It is very difficult to get fertilisers at reasonable prices and a peasant has to go to the black market to purchase fertilisers at a prohibitive price and use them for growing tobacco. There are no arrangements for the sale of tobacco and huge stocks are lying idle. They are not in a position to sell them. There are no arrangements in our country for the export of tobacco—Therefore even stocks of two or three years are lying with the peasants. Sometimes they have to destroy them also.

The present duties are such that while the peasant is getting very low prices, the consumers of biris and cigars, that is, those who use them, have to pay high prices. In this state of affairs the cultivated area of tobacco is also going down. That is why tobacco cultivation and the entire tobacco industry is not in a sound position. An additional duty of this nature will, therefore, hit hard the tobacco growing peasant and also the consumers. Therefore I oppose this duty. I hope the hon. Finance Minister will reconsider this even at this late stage.

I would like to say something about radio sets also. Now-a-days even the middle-class and the lower middle-class people are also using radio sets of various prices. There are some sets which cost less than Rs. 150 and there are sets costing more than Rs. 300 also. Levying a duty on radio sets in this way naturally hits the middle-class. Therefore some duty on radiosets costing more than Rs. 300 might be levied and radio sets costing less than Rs. 300 should be exempted from this duty. I would request the

hon. Finance Minister to make proper amendments as far as these duties are concerned.

Shri Assar: I want a clarification from the hon. Minister. He stated that he has exempted two looms for three shifts and there was an announcement about exemption of four looms for one shift. Now suppose I have got four looms. Then, can I start two looms for three shifts and two looms for one shift?

Shri Morarji Desai: No.

Shri Assar: Or, suppose, I have got six looms. Then, can I start four looms for one shift and two looms for one shift?

Shri Morarji Desai: No.

श्री बाल्मीकि (बुलन्दशहर-रक्षित-अनु-सूचित जातियाँ) : अध्यक्ष महोदय, इस देश के अन्दर जो करों का भार बढ़ रहा है उसके विषय में बहुत कुछ कहा जा चुका है कि वे साधारण जन की सामर्थ्य से बाहर है। हमारे देश के अन्दर जो कर नीति चल रही है उससे साधारण जन का कष्ट बढ़ रहा है। जब हम समाजवादी विचारों की बात कहते हैं और देश के अन्दर समाजवाद के आधार पर समाज बनाना चाहते हैं तो कर वृद्धि इस प्रकार होनी चाहिये कि साधारण जन का कष्ट न बढ़े। लेकिन आज जो करों का भार वहन कर सकते हैं उन पर कर कम लगाए जाते हैं और करों का भाव साधारण जनों पर अधिक पड़ता है।

जहां तक छोटे उद्योगों का सम्बन्ध है और जहां तक कुटीर उद्योगों का सम्बन्ध है, वे देश में पिछले १२ साल में हलकें हलके फैले हैं। आपकी ओर से छोटे उद्योगों और कुटीर उद्योगों को प्रोत्साहन देने के लिये जो कार्य किये गये हैं वे सगहनीय हैं, लेकिन जिस तरह का करों का भार उनके ऊपर लाया जाता है उसको देखते हुए वह सारा कार्य फीका पड़ जाता है। यह बात आवश्यक है कि आप देश में इण्डस्ट्रीज के डिसपरसल की नीति को अपनाते और शहरों के अन्दर से उद्योग हटा कर गांवों में छोटे उद्योगों और कुटीर उद्योगों

तथा अन्य बड़े उद्योगों के रूप में फैलाये जायें। लेकिन स दिशा में जो कार्य चलता है वह सन्तोषजनक नहीं है। आज तक आपने जो सहायता दी है चाहे वह मशीनरी के रूप में हो या बड़ी बड़ी धनराशि के रूप में हो, वह अधिकतर आपने लखपतियों को, वैभव-शालियों को और पदधारियों को ही दी है। मशीनरी के रूप में या बड़ी धनराशियों के रूप में इन्हीं लोगों को बड़े उद्योग चलाने के लिये सहायता दी गयी है। लेकिन जो छोटे उद्योग धंधे लेकर चलते हैं और धन में छोटी हैसियत के आदमी हैं उनको इस प्रकार की सहायता नहीं मिली है। मैं यकीनी तौर से माननीय वित्त मन्त्री जी का ध्यान इस ओर आकर्षित कराना चाहता हूँ कि इन १२ सालों के अन्दर बड़े न शालियों ने मशीनरी और धनराशि की सहायता का सरकार से लाभ उठाया है। आपने इस दिशा में न की मदद भी दी है और कनीशियन की भी मदद दी है। लेकिन जो छोटे उद्योग धंधे वाले आदमी हैं और उस काम में लगे हुए हैं और जिन्होंने थोड़ा धन लगा रखा है छोटे उद्योगों में या कुटीर उद्योगों को उनकी ओर आप विशेष ध्यान नहीं दे रहे हैं सहयोग के आधार पर लेकर चलना चाहते हैं और उनको मशीन की मदद या धन की मदद ठीक समय पर नहीं पहुँच पाती है। आप चाहे जिला स्तर पर हो या राज्य स्तर पर देखें इन लोगों को वह मदद बराबर नहीं मिलती है और उनको अनेक दिक्कतें उठानी पड़ती हैं। जैसा मैं ने कहा बड़ी मशीनों की मदद इन १२ सालों में बड़े लोगों को दी गई है जो स्वयं अपनी जेब से पैसा खर्च कर के अपने काम को कर सकते थे। उन की हैसियत है और स्टेटस है कि वह यह काम अपने आप कर सकते थे लेकिन सात साल के लिये जो मशीनें या धन कर्ज के रूप में दिया गया है वह उन लोगों को ही दिया गया है जो स्वयं अपना भार वहन कर सकते थे, लेकिन साधारण आदमियों को मदद, चाहे

[श्री बाल्मीकि]

वह कोआपरेटिव सोसाइटियों के द्वारा हो या और प्रकार से, नहीं मिल पाती। जो लोग पिछड़े हुए हैं और इन छोटे धंधों में लगे हैं, इन को मदद नहीं पहुंच पाती। आप जांच करायें तो आप को मालूम होगा कि जो लाखों रुपये की मशीनरी और लाखों रुपये की धनराशि सहायता के रूप में गयी है और जो सहायता राज्यों में और जिला स्तर पर बांटी गई है वह उन लोगों को ही मिली है जिन की इकानमिक स्तर अच्छा है। जो लोग छोटे छोटे उद्योगों में लगे हैं उन को वह सहायता नहीं प्राप्त हुई है बल्कि उन को प्राप्त हुई है जिन को प्राप्त नहीं होनी चाहिये थी और जिन के पास अपना स्वयं का धन है। सहायता उन को मिली है जो सारा भार स्वयं वहन कर सकते थे। तो मैं आप का ध्यान इस की ओर आकर्षित करना चाहता हूँ कि आप इन के आर्थिक स्तर की जांच करायें।

मेरे जिले के अन्दर और मेरे क्षेत्र के अन्दर ग्लास का उद्योग, चूड़ियों का उद्योग और खास तौर से खुरजे में पाटरी का उद्योग चल रहा है। यह उद्योग वहाँ सैकड़ों सालों से चलता आया है। आप ने जो ग्लास और पाटरी पर उत्पादन कर लगाया है उस से इन लोगों पर बड़ा असर पड़ा है। मेरे जिले के इन लोगों को इस ज्यूटी से बड़ा धक्का पहुंचा है। जो राहत आप ने दी है उस का स्वागत किया जाता है लेकिन इन धन्धों पर उस राहत का कोई असर नहीं पड़ा है। हमारे जो एक्साइज कलेक्टर हैं इलहाबाद के उन का कहना है कि खुरजा के गवर्नमेंट सेंटर तो ल.इसेंस लेना ही होगा। जो छोटे छोटे यूनिट वहाँ काम करते हैं पाट्स के उन में से कुछ ने उस सेंटर में ट्रेनिंग भी प्राप्त की है, उन को उस काम के लिये कर्जा भी मिला है और दूसरी सहायता भी मिली है, लेकिन वह उस काम को इस ज्यूटी के कारण अग्रे नहीं बढ़ा पा रहे हैं। मैं आप का

ध्यान इस ओर आकर्षित करना चाहता हूँ कि जो ये लोग यहां पर चीनी या रोरसिलेन के बरतन बनाने का काम करते हैं वह पहले से ही बहुत दबे हुए हैं। इन की उन्नति के लिये राज्य सरकार ने सेंटर कायम किया है। यहां पर बहुत से छोटे छोटे यूनिट काम करते हैं जिन की कुल संख्या ६३ है। इन में से सात यूनिट बड़े हैं जिन में कुछ लाख का धन लगा हुआ है, लेकिन इन में ८६ यूनिट बहुत मामूली कुम्हारों के हैं जिन में, दो दो, तीन तीन, या चार चार या पांच पांच आदमी काम करते हैं। आप ने कर में जो उदारता-पूर्वक राहत दी है उस का इन पर कोई असर नहीं पड़ता। यह इन लोगों के छोटे घरेलू उद्योग हैं। यह लोग अपने घरों पर ही सामान तैयार करते हैं और उस को सरकारी सेंटर पर पकाने के लिये ले जाते हैं। सेंटर में उन का सारा माल रुका पड़ा है क्योंकि सेंटर पर ड्यूटी लगा दी गई है। स्वयं किसी प्रकार का माल तैयार नहीं करता है। इस की वजह से इन ८६ यूनिटों को, जिन में वे गरीब कुम्हार भी शामिल हैं जिन्होंने इस सेंटर में ट्रेनिंग प्राप्त की है और जिन्होंने ये यहां काम शुरू किया है, भारी हानि पहुंच रही है।

जैसाकि मैं ने कहा यहां पर ६३ यूनिट काम कर रहे हैं और अब तक जो उन्होंने ने माल परचेज किया है सन् १९६०-६१ में उस का मूल्य २,१३,६३७ रुपये है और उन का जो फिनिश्ड माल है वह अन्दाजन ६,१३,३५० रुपये का है। एक यूनिट को जो आमदनी होती है वह साल में करीब ४२०० रुपये की होती है और एक एक कुम्हार को महीने में कठिनाई से ५० या ६० रुपये की आमदनी होती है। ये लोग छोटे आधार पर काम चला रहे हैं। तो मैं आप का ध्यान आकर्षित करना चाहता हूँ कि खुरजा का यह कुटीर उद्योग जिस को राज्य सरकार ने इस तरह से सहायता दी है

श्री मोरारजी देसाई : जिस चीज के बारे में आप बोल रहे हैं वह हो गई है।

अध्यक्ष महोदय : वे एग्जेंट हो गये हैं।

श्री बाल्मीकी : उन के ऊपर उस का कोई प्रभाव नहीं पड़ा है।

श्री मोरारजी देसाई : आप को मालूम नहीं, उन के ऊपर प्रभाव पड़ा है।

श्री बाल्मीकी : अगर ऐसा है तो जो मेरा अमेंडमेंट है उस का मंशा पूरा हो जाता है।

मेरा अमेंडमेंट इस प्रकार है :

Page 14,

after line 39, in column 2, add—

“Provided that such Government centres as do not carry any manufacturing process and only deal in giving common facility to poor potters who prepare everything in household small scale business and utilise the service of the kilns of the Government centre, shall be exempted from the excise duty”. (74).

दूसरी बात मैं यह कहना चाहता हूँ कि रेडियो इंडस्ट्री जो देश में बढ़ रही है वह भी अभी एक छोटे उद्योग के रूप में है। यह वांछनीय है कि यह काम फँसे। इस उद्योग में छोटे छोटे लोग काम करते हैं और यह जरूरी है कि उन की स्थिति ठीक हो। उन के लिये जो राहत दी जा रही है यकीनी तौर से यह एक प्रशंसनीय कार्य है और सराहनीय कार्य है।

लेकिन जहां तक कि रेडियो पर ऐक्साइज ड्यूटी लगने का ताल्लुक है, मेरा मंत्री महोदय से इस सम्बन्ध में यह निवेदन है कि ऐसी यूनिट्स जो कि रेडियो बनाने का धंधा छोटे रूप में करती हैं या छोटे पैमाने पर रेडियो के स्पेयर पार्ट्स और कम्पोनेंट पार्ट्स को अलग से बनाते हैं, उन को ऐक्साइज डिपार्टमेंट वाले परेशान करते हैं और मैं

समझता हूँ कि वह परेशानी आप के सामने लिखित रूप में पहुंची भी है और कुछ तार आदि भी स के लिये आप के पास भेजे गये हैं। मैं चाहता हूँ कि मंत्री महोदय इस ओर सहानुभूतिपूर्वक विचार करें और ऐसी छोटी यूनिट्स को जो कि स्मॉल स्केल और कोटेज इंडस्ट्री की बेसिस पर रेडियो का धंधा करती हैं उन को स ड्यूटी से मुक्त कर दिया जाय मैं ने इसी हेतु एक संशोधन दिया है जिस में कि यह मांग की गई है :—

Page 15, line 32,—

add at the end—

Provided that such units as carry on manufacturing of Radios or spare parts of Radios on small-scale cottage industry basis or such persons as take work from big units shall be exempted from duty.” (75).

ऐसा छोटा धंधा करने वालों को इस कर से छूट मिलना चाहिये। उन को आप से महायता प्राप्त होनी चाहिये और उन को प्रोत्साहन दिया जाना चाहिये।

मैं अन्त में केवल इतना ही कह कर समाप्त करूंगा कि खुर्जे की पौटरीज, और रेडियो उद्योग जो कि कोटेज इंडस्ट्री के रूप में होता है उस को कर के भार से मुक्त किया जाय और इस प्रकार से इन दोनों छोटे उद्योगों को खत्म होने से बचाया जाय। यदि छोटे उद्योगों को राहत नहीं दी जाती तो आप के द्वारा दिये गये प्रोत्साहन तथा मुविधा का कोई अर्थ नहीं होता।

Mr. Speaker: Shri Balmiki's amendments are also before the House.

Shri Morarji Desai: As regards the contention of the hon. Member who spoke last, as I said, the notification has already been issued, and those people are covered by this exemption. There is no question of giving any further exemption to them. It is only perhaps a misunderstanding which is responsible for this contention.

[Shri Morarji Desai]

As regards radio set it, cannot be argued that it is used by the poor man. Very few people use the radio in this country yet, and I do not think it is a tax on the poor by any stretch of imagination. We have already exempted radio of Rs. 150 and below. Therefore those people can take advantage of these radios. The other radios have got to pay the duty. If there is any hardship Government will consider it in the course of the year, but I do not think today any relief is called for.

Shri Tridib Kumar Chaudhuri (Berhampore): With regard to radios, there are some very small manufacturers who do not use any power or employ any assistants. Perhaps they manufacture a few sets a year. They have been put to hardships due to procedural difficulties like filling in forms and running to various places. If the procedure could be simplified in their case it would be helpful to them.

Shri Morarji Desai: Yes, Sir, I am ready to simplify the procedure provided they say how many radio sets they are going to produce. We can certainly fix it up and see that they are not put to any harassment. It has been my constant effort to see that excise duty is levied in such a manner that no harassment is caused. I am continually examining if compounding could be made and we could have all these various methods whereby the duties can be levied without any harassment.

I was asked to exempt yarns spun from Indian wool. But it is not possible to distinguish this from foreign wool many a time; and both are used together. It is not therefore possible to give any exemption to yarn spun from Indian wool. I examined it and found that it is not possible to do so. If in future I find that there is any process whereby one can give any relief, certainly I will continue to examine it.

Specific rates in respect of woollen yarn have already been notified. The effect of the notification is to give an option to the person paying the tax to pay according to the specific rate or according to the *ad valorem* rate. It is his choice: he can pay either way he likes. As a matter of fact, the specific rates are more favourable and I have no doubt that they will choose specific rates.

Then, carpet wool was sought to be exempted. But it is not possible to separate carpet wool from other wool. The distinction is not possible. I enquired from the Commerce Ministry also, and they also said the same thing. All those that go for export do get rebate. Therefore there will be no hardship as regards manufactures meant for export.

Shri Bibhuti Mishra (Bagaha): What is the percentage of rebate?

Shri Morarji Desai: The rebate is full; there is no question of making any commission on it.

As regards plastics, small moulders buy duty-paid raw materials. Therefore, there is no question of their paying any tax. The others have to pay a tax if they prepare the raw materials also. Otherwise, all those people who make the raw materials will pay the tax. Once that tax is paid, it is paid only at one point; the other people, the manufacturers, do not pay anything if they manufacture any materials out of it.

The question was raised about scrap. Scrap which is exempted will not further be taxed. That is the sort of arrangement that is sought to be made.

As regards glass, it was argued that factories up to Rs. 5 lakhs capital should be exempted. I am afraid I am not able to accept that suggestion.

Shri Braj Raj Singh: The hon. Minister's definition is still more subtle.

Shri Morarji Desai: That is, small-scale industries, not cottage industries. What facility I am trying to give is to cottage industries. If small-scale industries can be given some relief compared to the bigger industries I can certainly consider it. But it will have to be in such a manner that it is not utilised as a loop-hole for the bigger factories.

As regards power looms I had explained . . .

Shri Braj Raj Singh: Can he not differentiate between the rates for the small-scale sector and the big sector?

Shri Morarji Desai: As I said, that will be considered. I cannot say off hand just now that this can be done, because that also can be utilised. Something prepared in the bigger factories can be brought to the small factories and sold as their produce. Therefore, one has to find out how best it can be done.

Shri Braj Raj Singh: I am afraid the hon. Minister does not evidently know the practice. The small-scale industries get their raw materials from the Development Wing of the Government of India. So it is not possible that the articles manufactured in the big factories can be transferred to the small factories and sold from there.

Shri Morarji Desai: I am afraid in this matter the hon. Member himself is not aware of all the tricks played. The Minister knows more about the tricks used in these matters, than the hon. Member is aware of. It is therefore that one has to be careful.

About power looms I had explained the points fully when I replied on the consideration stage. What concession was given at first was confined to two looms, and for any number of shifts. Then there was a case of the people working all over the country, of people who use only three to four looms, and only for one shift. I

said, "All right, we will also exempt them". That does not mean that it does not apply to those which were exempted before, that is, two looms for three shifts, or that that concession is withdrawn or curtailed in any way. But if those with four looms say that they must have more shifts, that is not possible to give. It is not that the first shift is exempted. Four looms are exempted only if they work one shift. And we will try to see that that rule is properly observed and that any tricks are not played in this matter.

Shri Shankaraiya: What harm will be there if the first shift is exempted and there is compounded levy only for the second and third shifts?

Shri Morarji Desai: They do not deserve it. That is my contention. If they want it to be a family affair, then only one shift they can manage for four looms, and nothing more. It is, therefore, that that exemption has been given. Otherwise, that exemption would not be given; it is given only up to two looms. Really speaking, a family cannot manage more than two looms at any time. But I have gone up to four looms, only on the condition that they work for one shift. Otherwise, they have to pay the full duty. That is how the rule is made. If I find in the future that they suffer in comparison, I am prepared to consider whatever reasons are put forward by them in the future.

I believe I have covered all the points raised. I am unable to accept these amendments.

Mr. Speaker: I shall put the Government amendments first to the vote of the House.

The question is:

Page 13, line 3, after 'COAL-TAR' insert " ". (24)

Page 13, line 4, after 'DERIVATIVES' omit " ". (25)

[Mr. Speaker]

Page 13, for lines 9 to 13, substitute:

"DEFINED IN CALUSE (h) OF SECTION 3 OF THE DRUGS ACT, 1940 (23 of 1940), NOT CONTAINING ALCOHOL OR OPIUM, INDIAN HEMP, OR OTHER NARCOTIC DRUGS OR NARCOTICS". (26)

Page 13, line 15, after 'PREPARATIONS' insert:

"NOT CONTAINING ALCOHOL OR OPIUM, INDIAN HEMP, OR OTHER NARCOTIC DRUGS OR NARCOTICS". (27)

Page 13, line 35, after 'CELLOPHANE' insert:

"that is, any film or sheet of regenerated cellulose". (28)

Page 14, after line 39, in column 2, insert:

"Explanation. — 'Chinaware' includes all glazed clayware but does not include terracotta". (29)

The motion was adopted.

Mr. Speaker: Now, I come to Pandit Thakur Das Bhargava's amendments. I do not think he is pressing them.

Pandit Thakur Das Bhargava: I want to press them, because the incidence is four times as much as I wanted. I want that my amendments may be put to vote.

Mr. Speaker: I thought that when the notification was issued, he was satisfied.

Sbri Morarji Desai: He was satisfied on one point, but there are other points on which he is not satisfied.

Pandit Thakur Das Bhargava: I wanted a duty of 25 nP. per lb, but he has put a duty of Rs. 2-1-0. per Kg.

Mr. Speaker: So, I shall put amendments Nos. 48 and 49 to the vote of the House.

Amendments Nos. 48 and 49 were put and negatived.

Mr. Speaker: Now, I come to Shri Assar's amendments. Is he pressing them?

Shri Assar: No, I am not pressing them. I beg leave of the House to withdraw my amendments Nos. 42, 43, 45, 46 and 51.

Mr. Speaker: Has the hon. Member leave of the House to withdraw his amendments?

Hon. Members: Yes.

Amendments Nos. 42, 43, 45, 46 and 51 were by leave, withdrawn.

Mr. Speaker: Now, I come to Shri Braj Raj Singh's amendments. Is he pressing them?

Shri Braj Raj Singh: Yes, I press them.

Mr. Speaker: I shall now put to vote amendments Nos. 60, 61, 62 and 63.

Amentments Nos. 60 to 63 were put and negatived.

Mr. Speaker: Now, I come to Shri Prabhat Kar's amendments.

Shri Prabhat Kar: I am pressing them.

Mr. Speaker: I shall now put to vote amendments Nos. 57, 58 and 59.

Amendments Nos. 57 and 59 were put and negatived.

Mr. Speaker: Now, I come to Shri Balmiki's amendments.

Shri Balmiki: I press them.

Mr. Speaker: I shall now put to vote amendments Nos. 74 and 75.

Amendments Nos. 74 to 75 were put and negatived.

Shri Morarji Desai: Does it mean that the concession is withdrawn?

Mr. Speaker: The hon. Minister is at liberty to withdraw the notification. These two amendments, namely amendments Nos. 74 and 75 are lost. Then, there are two amendments in Shri D. V. Rao's name, namely amendments Nos. 40 and 53. Amendment No. 40 is out of order. Amendment No. 53 relates to clause 15. Therefore, there is no other amendment to be put to vote now.

The question is:

"That clause 13, as amended, stand part of the Bill".

The motion was adopted.

Clause 13, as amended, was added to the Bill.

Clauses 14 to 17

Mr. Speaker: Now, we shall take up the other clauses. So far as clause 14 is concerned, there is no amendment to it. For clause 15, there is an amendment, namely amendment No. 53, but that requires the sanction of the President. There are no amendments to clauses 16 and 17. So, I shall put all these four clauses together to vote.

The question is:

"That clauses 14, 15, 16 and 17 stand part of the Bill."

The motion was adopted.

Clause 14, 15, 16 and 17 were added to the Bill.

The First Schedule

Mr. Speaker: The following amendments, namely amendments Nos. 54, 55, 56, 9, 57, 58, 69, 70 and 71 are all out of order, because they require the recommendation of the President. The amendments to be moved by Government alone are in order.

Amendments made:

- (i) Page 24, lines 16 to 19, omit "at the rate of 22 per cent. on so much of the total income as consists of dividends from an Indian company,

not being a subsidiary, formed and registered on or after the 1st day of April, 1959 and before the 1st day of April, 1961;" (30)

- (ii) Page 24, line 20, after "any" insert "other". (31)

- (iii) Page 24, line 22, for "1961" substitute "1959". (32)

- (iv) Page 26, for lines 44 to 56, substitute;

"(i) on the income from dividends (excluding dividends payable by an Indian company referred to in section 56A of the Income-tax Act)—

- (1) on dividends payable by any of its subsidiary Indian companies formed and registered before the 1st day of April, 1961—
Nil.

- (2) on dividends payable by any other Indian company formed and registered on or after the 1st day of April, 1959—10 per cent

- (3) on any other dividends—
33 per cent." (33)

[*Shri Morarji Desai*].

Shri Nagi Reddy: I rise to oppose the concession that has been given in respect of tax on the bonus shares. Even the Finance Minister in his speech had said that the Controller of Capital Issues had been asked to be vigilant and strict in giving consent for the transfer of these reserves into bonus shares, and that is because it has been accepted in theory that this transfer of shares is not in the interests of either the industry or, in general, the progress of the country; and, therefore, it has been accepted that one should be strict and vigilant and not allow such transfers to take place, as the industrialists would like to transfer them from the one to the other. It was for that reason that a tax rate of above 30 per cent. had

[Shri Nagi Reddy]

been accepted by the country and by this House for such a long time as till today. Now, particularly, I am not able to understand why this particular change had to be made, when we are entering the Third Five Year Plan.

13 hrs.

It looks as though there is a contradiction between the theory and the practice which has been implemented by the Government of India, as accepted by the Finance Minister. This special tax concession has already given nerve to the industrialists to demand that the whole of this tax should be abolished. Naturally, one is not sure that it is not going to be abolished in the next financial year. It is not proper to imagine that this concession would stop the demands for further concessions, from the industries. Each concession only leads to further concessions. We have been seeing it one after the other. I am not satisfied with the way in which these concessions are being given. Therefore, I am afraid that the demand of the industry that all the tax on bonus shares should be abolished is going to be fulfilled in the very near future. I hope the Finance Minister will come forward to give a guarantee to the House that it is not going to be so. But I am not so sure whether he will or not. One thing is certain. Of course, our past history has told us that a Bakasura cannot be satisfied with a concession for a day. He wants the concession day after day and his appetite is never quenched. It is the same thing that is happening with the financiers in our country. I hope this concession is not going to be increased. But it is my fear that it is going to be. Therefore, I oppose it. Is the Finance Minister sure that what he is doing today is not going to increase their appetite for further concessions? Is he sure that he is not going to give more and more concessions in future? That is the doubt that has arisen. Therefore, any con-

cession which is not in the interest of the country, any concession which is only in the interest of a small percentage of the people of our country, is to be opposed, when today we are demanding of the people of the country as a whole to tighten their belt, to work harder for the success of the Third Five Year Plan and to put in more work for the fulfilment of our targets so that the country may progress faster than it is doing in regard to industrialisation.

It is for these reasons that I consistently oppose this concession and earnestly request the Finance Minister even at this last stage of the Bill to withdraw this concession which he is trying to give.

Pandit Thakur Das Bhargava: In regard to the First Schedule, the policy behind taxing the individual as well as the Hindu undivided family on the same basis is so unjust and so atrocious that it cannot be supported. Just consider this. In regard to super tax, one individual pays on the basis of an income of Rs. 20,000 and a whole family consisting of, say, 10 or even more persons, also pay on the same basis. One man pays a certain amount and a Hindu undivided family consisting of 10 or 15 persons also pay the same amount, which means that there is very great discrimination between one citizen and another.

Our Constitution says in its preamble that there must be uniformity of status and there must be equality of status, whereas I find that on the basis of religion there is great discrimination, which is opposed to the principles of articles 14 and 15 of the Constitution. This is so far as the Hindu undivided family is concerned.

In regard to incomes also, a family cannot consist of less than 2 coparceners and yet only if they are adult, they can be taxed, if the income is Rs. 6,000. Suppose there are 10 persons. Even if there are 10

persons and they are all labourers getting Rs. 10, or so, they will also be mulcted and taxed, whereas the minimum taxable amounts for ordinary citizens is Rs. 3,000. So it is so obviously unjust that I cannot understand why the Finance Ministry is not looking into it.

I know that it will be said that the hon. Finance Minister is not responsible for it and it has been continuing for a long time. But an injustice continued for a long time does not become justice. It is so obviously unjust that it is impossible not to recognise it as such. I can understand in Moghul times the *jezia* being prevalent. I can understand in British times discrimination being practised. But in these times when there is a Welfare State, and the rule of law when the law applies to everybody in the same way, there is no justification for discrimination between a Hindu joint family and an ordinary individual. If a Hindu joint family has got Rs. 4 lakhs and there are 4 members, each person will get Rs. 1,000 per month after paying taxes whereas if there are 4 persons, Muslim or Parsi, who are getting Rs. 3 lakhs or Rs. 4 lakhs, they will get Rs. 4,000 per month, each of them. There is absolutely no justification why the Hindu joint family should be treated in this manner.

This is not all. In regard to estate duty, when we were discussing it on the 1st September 1958, we said that there is absolutely no exemption given for a Hindu joint family, whereas there is exemption of Rs. 1 lakh for an ordinary family. In regard to an ordinary person there is exemption limit, but for a Hindu joint family there is no exemption limit.

Then there is aggression. Even the property of the living person is also taken by way of estate duty provided he is a non-Mohammedan or non-Parsi, provided he is a Hindu or Sikh or any person to whom the Hindu law applies. There is discrimination between a Mitakshara family and a

Dayabhaga family. I do not know where this discrimination will stop. I do not know of any other country where we have taxation on the basis of caste or religion or some other consideration. We should have one rule for every person, that the tax should be realised on the same basis, when the criminal law is the same. This is the only country in the world where families are taxed as such, on the same basis as an individual is taxed.

This is not all. In regard to ceilings also, if a Hindu joint family has got 100 acres, 30 acres are allowed and 70 acres are taken away, whereas if it is another family consisting of, say, four persons, they will not be affected. But the Hindu joint family or Sikh family will have to give all their lands to the Government over and above 30 acres. Even there, the principle of partition is not accepted. Even the ordinary principle of Hindu law, that on partition everybody is entitled to his share, is not accepted. Even this is not exempted and everywhere they are treated, as a matter of fact, in a discriminatory way, as if they were not nationals of this country.

Even in the British times, there was a difference between Hindu joint families and others in the imposition of super tax. In the case of the Hindu joint family, limit was Rs. 75,000 whereas in the case of others, it was Rs. 50,000. Even in regard to other taxes, like the excess dividend tax, the limit was different. But now, it appears that except in regard to income-tax upto the Rs. 6,000 limit—if there are two persons and both are above 18—there is no other distinction. This concession made by Dr. John Matthai in this House, has been taken away without any reason or rhyme. The Investigation Commission also supported that. The Taxation Inquiry Committee presided over by Dr. Matthai also supported that concession. But that concession has been taken away without any reason, not by this Finance Minis-

[Pandit Thakur Das Bhargava]

ter but by the previous Finance Minister. He had then said that he would be pleased to look into the matter, but the present Finance Minister not being satisfied with the reasons I gave has not even said that he would look into the matter. I do not know where we shall go. If I try to bring in an amendment here, it is barred by law. If I apply to the President for making a change in the law, permission is not granted. I even applied to the President to allow me to introduce an amendment here so that the Hindu joint family may not be treated in this manner. Even that request was not granted. I do not know where to go.

Previously it was stated—before 1923—that when a taxation inquiry committee was appointed, it would look into it and come to a conclusion. But what is the position today? Estate duty was not levied for a long time on the basis that it was impossible to say in regard to a joint family that its property could be divided. But now when they wanted to have estate duty, they accepted the principle of notional partition. When the question of notional partition is applicable to estate duty, I fail to see why it cannot be applied to ordinary income. If notional partition can be accepted for estate duty, it can certainly be allowed in respect of income tax also.

Therefore, my submission is that on the basis of logic, the Government have got no case to proceed with the First Schedule. I oppose this Schedule. It is so unjust and discriminatory that it is opposed to the principles of our Constitution and to all canons of fairness.

Shri Morarji Desai: As regards the bonus tax, I have explained why we have reduced the percentage to 12½. As a matter of fact, with 30 per cent. tax, all government revenue had gone, because no bonus shares would be issued. That also does not benefit society in any way. The equity

structure has got to be strengthened, and therefore, proper issue of bonus shares is not undesirable but is desirable. Therefore, it has been reduced to 12½ per cent. I have no doubt that Government will receive more revenue with this reduction. Therefore, it is beneficial to government revenue and not harmful to it.

I do not see that there is any concession given in this matter which will call for greater concession. If these people desire to get more concession because a concession is given, that is a common human failing. My hon. friend also asks for more and more concessions, once I give a concession that he asks. But that does not mean that because it is asked, a concession is given. If a concession is required to be given, it should be given, whether it is asked for or not. If it is asked for, there is no harm in it. If it is not given, it is because Government do not consider that it is necessary or that it is possible, to give it. But it would be a very strange argument to say that because a concession will be asked for—a concession which deserves to be given also—it should not be given.

My hon. friend, Pandit Thakur Das Bhargava, feels very keenly on the matter of the Hindu joint family, and he has been pleading for it year after year. It is unfortunate that I am not able to agree with him, and I have said so. I cannot give him a promise which I cannot fulfil. It is therefore that I have said that it is no use my examining it because I am not going to grant it. He will not agree with that and he will press for it. I have sympathy for his keen feeling, but I do not agree with that keen feeling. Therefore, I cannot grant what he asks for.

Mr. Speaker: There is something to be said in favour of the view put forward. The Britishers wanted to have individualism in this country. We are struggling between individualism and collectivism. I do not know how the result will come about.

The question is:

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

The motion was adopted.

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

The Second Schedule

Amendments made:

(i) Page 28, line 18,—

(ii) after "entry" insert "or entries" (34)

(iii) Page 30, line 14, in column 2,—

For "China" substitute "Chinaware" (35)

(iv) Page 30,—in column 2, after line 19, insert—

"Explanation. — 'Chinaware' includes all glazed clayware but does not include terracotta." (36)

(v) Page 32 line 28, in column 2,—

after "all sorts" insert "namely" (37)

(vi) Page 33, line 7, in column 2,—

after "Cellphane" insert—
"that is any film or sheet of regenerated cellulose" (38)
[Shri Morarji Desai]

Mr. Speaker: The question is:

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

The motion was adopted.

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

Clause 1, the Enacting Formula and the Long Title

Mr. Speaker: The question is:

"That Clause 1, the Enacting Formula and the Long Title stand part of the Bill."

The motion was adopted.

Clause 1, the Enacting Formula and the Long Title were added to the Bill

Shri Morarji Desai: Sir, I beg to move.

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

Mr. Speaker: Motion moved:

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

Dr. Sushila Nayar (Jhansi): Sir, while I support the Bill in general, there is one point which I wish to bring to the notice of the hon. Finance Minister. In deciding exemption of the gratuity from income-tax, government servants, Armed Forces and other civil servants, have been granted that exemption whereas those who are employed in the private sector have not been given the exemption.

13·13 hrs.

[Mr. DEPUTY-SPEAKER in the Chair]

The reason given seems to be that in calculating the rate of gratuity for government servants it has been done after taking into consideration the tax requirements whereas this is not done in the case of private employees.

Sir, look at the consequence of this as it touches an average employee. Supposing there is a man employed by a private firm, corporation or newspaper or anything else and he is earning Rs. 1,000 per month. His income for the year would be Rs. 12,000. At the age of retirement, he earns a gratuity, say, of Rs. 10,000. His total income for that year comes to Rs. 22,000. The income above Rs. 20,000 for the year is liable to super-tax so that the man will have to pay 8 annas in the rupees as Tax and super-tax. The result of it will be, as things stand at present, the man will have to pay Rs. 11,000 out of his Rs. 22,000 for taxes so that all his gratuity the total amount of his gratuity, Rs. 10,000 is wiped out, plus another Rs. 1,000 out of his salary.

[Dr. Sushila Nayar]

I am sure this aspect was not kept in view when an announcement on this subject was made. That is why I take the liberty of bringing it to the notice of the hon. Finance Minister.

There is a proposal that this be spread—the gratuity, income—be spread and the tax calculated by taking an average income of three years. Why spread it over three years. If it is to be fair, then, it should be spread over the total period of the years for which that gratuity has been earned by that individual, be it 5 years, 10 years, or 15 years or even 20 years whether it may be. Otherwise we are liable to be charged with discrimination. Already people think and they say quite openly that we think of exemptions and reliefs etc. only when it touches the government servants and we do not think of others.

This man in private employment has also got a family. What is more? The government servant is going to get some pension and some gratuity whereas the man in private employ does not get a pension, as a general rule. There is only gratuity with which he has to support his family. Therefore, in all fairness and justice we should do away with this discrimination. I do not want to say that we should do anything which favours the man in private employ as against government servants. But he must not be hit harder than other people either.

Therefore, I request that either the gratuity of the man in private service be also exempted or, at least, the income from gratuity be spread over the years for which he earned that gratuity so that the taxes that he pays are in accord with what anybody else pays, who is in government service, and the element of discrimination is eliminated.

With these words, I support the Bill.

श्री बजरंग सिंह : उपाध्यक्ष महोदय, मुझे खुशी है कि वित्त मंत्री महोदय ने यह आश्वासन दिया है कि जो छोटे पैमाने पर चलने वाले कांच के उद्योग हैं उन की तरफ वे अपना ध्यान देंगे और जांच करायेंगे, तथा कोई ऐसा तरीका निकालेंगे जिस से छोटे उद्योगों और बड़े उद्योगों की प्रतियोगिता में कमी हो सके। मैं उन की इस भावना का जवाब देना चाहता था कि बड़े उद्योग वाले छोटे कारखानों में ले जा कर और अपने माल को वहां रख कर बेच देंगे। मैं समझता हूँ कि यह सही नहीं है। आज कल जो सरकारी कानून हैं, चाहे विकास के सम्बन्ध में चाहे दूसरे, उन से यह कांवाई रोकी जा सकती है, और किसी भी छोटे कारखाने में बड़े कारखाने के माल को ले जा कर बेच देना सम्भव नहीं हो सकेगा। मैं आशा करूँगा कि वित्त मंत्री महोदय इन दारे मामलों को ध्यान में रखते हुए कोई ऐसा तरीका निकालेंगे जिस से छोटे पैमाने पर चलने वाले कांच के उद्योग को हानि न हो और वह बरबाद होने की दिशा में न जाय।

जब तृतीय पंचवर्षीय योजना के पहले बजट के कर प्रस्तावों को हम कानूनी रूप देने जा रहे हैं तो बरबस कुछ ऐसी चीजों की तरफ ध्यान आकर्षित करना मैं अपना कर्तव्य समझता हूँ, जिन के ऊपर देश की तृतीय पंचवर्षीय योजना निर्भर करती है और जिन के ऊपर ध्यान दिये बिना, जिन समस्याओं का समाधान किये बिना, तृतीय योजना निर्बल हो सकती है। खास तौर पर जब से जनसंख्या के आंकड़े प्रकाशित हुए हैं तब से इस मुल्क में एक भावना पैदा हुई है कि जो तृतीय पंचवर्षीय योजना का प्रारूप है उस में कोई इस तरह के कारगर कदम नहीं हैं जिन से हम तृतीय पंचवर्षीय योजना काल के अन्दर पैदा हुई श्रम शक्ति को काम दे सकेंगे। यह प्रत्यक्ष है कि द्वितीय पंचवर्षीय योजना के अन्त में सरकारी आंकड़ों के

मुताबिक ७० या ८० लाख लोग, जिन्हें काम चाहिये था, बेकार थे और उन को काम नहीं दिया जा सका। तृतीय पंचवर्षीय योजना के अन्तर्गत जैसा अन्दाजा लगाया था कि करीब डेढ़ कोड़ लोग ऐसे होंगे जोकि नई श्रम शक्ति होगी और जिन को काम देने की आवश्यकता होगी अब जब से जनसंख्या के आंकड़े प्रकाशित हुए हैं तब से अनुमान लगाया जा सकता है कि यह संख्या डेढ़ करोड़ न हो कर १ करोड़ ७० लाख या १ करोड़ ८० लाख होगी। इस तरह से हम देखते हैं कि तृतीय पंचवर्षीय योजना के अन्तर्गत करीब ढाई करोड़ लोग ऐसे होंगे जिन को काम की आवश्यकता होगी और प्रारूप सिर्फ १ करोड़ ७५ लाख लोगों को काम दिलाने की व्यवस्था करता है। इस का नतीजा यह होगा कि तृतीय पंचवर्षीय योजना के समाप्त होते होते मुल्क में बहुत बड़ी संख्या में बेकार बने रहेंगे और इस प्रकार उन लोगों को मौका मिलेगा कि वे देश में असन्तोष भड़कायें और देश की प्रगति में इस तरह से कावट पैदा करें। मैं चाहूंगा कि जब तृतीय पंचवर्षीय योजना के मसविदे को अन्तिम रूप दिया जाय तो सरकार इन सब बातों पर विचार करे और ऐसी नीति निर्धारित करे कि तीसरी योजना के अन्तर्गत जितनी श्रमशक्ति पैदा हो उस सब को काम दिया जा सके। जब इस श्रम शक्ति को काम देने की बात आती है तो इस बात की तरफ ध्यान जाता है कि इस श्रम-शक्ति को काम देने के लिये क्या तरीका अख्तियार किया जाय। मैं समझता हूँ कि सरकार इस बात को स्वीकार करेगी कि इस श्रम शक्ति को काम देने के लिये सिवा इस के और कोई तरीका नहीं हो सकता कि छोटे उद्योगों को अधिक से अधिक फैलाया जाय। इसलिये मैं चाहूंगा कि सरकार तृतीय पंचवर्षीय योजना के अन्तर्गत अधिक से अधिक छोटे और गृह-उद्योगों को बढ़ाने पर बल दे। और जहाँ ३०० औद्योगिक बस्तियों के निर्माण की व्यवस्था तृतीय योजना में करने का विचार है उस के स्थान पर सरकार को ६०० औद्यो-

गिक बस्तियों का निर्माण करना चाहिये ताकि उन में देश के अधिक से अधिक लोगों को काम मिल सके।

इसी सन्दर्भ में मैं यह कहना चाहता हूँ कि हम ने यह नियम बनाया हुआ है कि जब तक किसी व्यक्ति को एक खास आमदनी नहीं होगी उस वक्त तक उस से कोई आयकर नहीं लिया जायगा। जिन लोगों पर इनकम टैक्स लगता है उन की आमदनी कम से कम ३०० रुपये मासिक होनी चाहिये। लेकिन जो लोग खेती का काम करते हैं उन पर यह सिद्धान्त लागू नहीं किया जाता। उन पर आप अपना लगान सब से पहले ले लेते हैं चाहे उन के पास दो बीघा जमीन हो, या तीन बीघा हो या दस या बीस बीघा जमीन हो। उन के बारे में आप यह नहीं देखते कि कर अदा करने के बाद इस के पास इतना बचेगा या नहीं जिस से कि यह अपना और अपने बच्चों का पालन कर सके, उन को शिक्षा दे सके, अपने लिये मकान बना सके और दूसरे आवश्यक खर्च कर सके। सरकार को कर का सिद्धान्त सब के लिये समान रखना चाहिये। कर लगाने का सिद्धान्त यह होना चाहिये कि जो कर देने की क्षमता रखता है उसी से कर लिया जाय। लेकिन जो लोग खेती का काम नहीं करते उन के लिये तो सरकार का यह नियम है कि जब तक उन की आय ३०० रुपये माहवार तक नहीं होती उन पर इनकम टैक्स नहीं लगेगा, लेकिन खेती करने वालों के लिये यह नियम लागू नहीं किया जाता। मैं समझता हूँ कि अब समय आ गया है कि सरकार को इस मसले पर गम्भीरता के साथ विचार करना चाहिये और सब पर कर लगाने का सिद्धान्त समान होना चाहिये। लेकिन अभी यदि सरकार ऐसा न कर सके तो कम से कम मेरा सुझाव है कि उन खेतिहरों से तो कोई कर नहीं लिया जाना चाहिये जिन की जोते अलाभकर हैं। अगर सरकार मेरे इस सुझाव को मान लेती है तो सरकार को कोई विशेष नुकसान

[श्री ब्रजराज सिंह]

होने वाला नहीं है। हिन्दुस्तान में सरकार को लगान से करीब १०० करोड़ रुपये की आय होती है। यह तो सौ करोड़ कर देने वालों में से ८६ प्रतिशत लोग ऐसे हैं जिन के पास अलाभकर जोतें हैं। लेकिन जितनी कुल भूमि पर खेती होती है उस को केवल ५० प्रतिशत ही इन ८६ प्रतिशत लोगों के पास है और जो शेष १४ प्रतिशत किसान हैं उन के पास इस भूमि का ५० प्रतिशत भाग है। अगर सरकार इन ८६ प्रतिशत किसानों के लगान को माफ कर देती है तो सरकार को कुल राज्यों में मिला कर केवल ५० करोड़ रुपये की ही हानि होगी लेकिन ऐसा करने से हिन्दुस्तान के २२ करोड़ किसानों को राहत मिलेगी और वे भी सोचेंगे कि आज हिन्दुस्तान के आजाद होने के कारण उन को भी यह सुविधा मिली है। जब आप समाज के दूसरे वर्गों को अनेक विशेष सुविधायें देना चाहते हैं तो मैं समझता हूँ कि ऐसे लोगों को सुविधा देना अत्यन्त आवश्यक है जिन के सहयोग से हम अपनी ययोजनाओं को सफल बना सकते हैं। यह हम इन लोगों को सुविधायें देंगे तो हम योजनाओं को सफल बनाने में इन का हार्दिक सहयोग कर सकेंगे।

इसी सिलसिले में मुझे एक बात और कहनी है। आप अनेक चीजों का उत्पादन व्यय निश्चित करने के लिये टैरिफ कमीशन बनाते हैं जैसे कि सीमेंट के लिये, चीनी के लिये, लोहे के लिये, कपड़े के लिये या अन्य किसी चीज के लिये जोकि कारखानों में बनती है, लेकिन जो चीजें खेतों में पैदा होती हैं, जिन को पैदा करने में हमारे देश की ७० प्रतिशत जनता लगी हुई है, उन का उत्पादन व्यय तै करने के लिये सरकार की तरफ से कोई कदम नहीं उठाया गया है, और जब जब यह सवाल सदन में उठाया जाता है तो सरकार की तरफ से यह कठिनाई बता दी जाती है कि यह समस्या इतनी जटिल है कि इस को सुलझाने के लिये हमारे पास

कर्मचारी नहीं हैं, हम किस तरह से सारे किसानों द्वारा उत्पादित वस्तुओं के उत्पादन व्यय का हिसाब लगा सकते हैं। मैं चाहूँगा कि सरकार इस प्रश्न पर गम्भीरतापूर्वक विचार करे और यदि उसे तृतीय पंचवर्षीय योजना को सफल बनाना है तो उस के लिये यह आवश्यक है कि चाहे कोई माल कारखाने का बना हो या खेत में पैदा किया गया हो सब का सही उत्पादन व्यय निश्चित किया जाय।

उपाध्यक्ष महोदय : अब माननीय सदस्य समाप्त करें।

श्री ब्रजराज सिंह : मुझे पांच मिनट का समय और दिया जाय।

उपाध्यक्ष महोदय : आप ने पांच मिनट का तो कुल समय मांगा था, अब आठ मिनट हो चुके हैं। अब आप जल्द खत्म कीजिये।

श्री ब्रजराज सिंह : मैं चाहूँगा कि सरकार इस बात पर विचार करे कि जो चीज कारखाने में पैदा होती है और जो चीज खेत में पैदा होती है उन दोनों का उत्पादन व्यय निश्चित करने के लिये एक ही सिद्धान्त लागू किया जाय।

उपाध्यक्ष महोदय : बहुत तकलीफ तो इस बात की है कि माननीय सदस्य थर्ड रीडिंग पर बिल्कुल नहीं बोल रहे, जो टैक्सों में रिवीजन किया गया है उन के बारे में कुछ नहीं कहा मगर दूसरी चीजों पर बोल रहे हैं।

श्री ब्रजराज सिंह : आपने यह सिद्धान्त तै किया है कि फाइनेंस बिल पर किसी भी विषय का जिक्र किया जा सकता है।

उपाध्यक्ष महोदय : यह बात शुरू में तो हो सकती है। अगर अब तो आप थर्ड रीडिंग पर बोल रहे हैं। इस वक्त तो आप को उन्हीं चीजों का जिक्र करना है जिन का आप थर्ड रीडिंग में कर सकते हैं।

श्री वृजराज सिंह : इन चीजों पर हिन्दुस्तान की तीसरी योजना की सफलता निर्भर करती है इसलिये मैं इन बातों पर जोर दे रहा था ।

तो मैं कह रहा था कि कृषि जन्य पदार्थों की कीमत तै करने के लिये सरकार को एक कमेटी बनानी चाहिये । बार बार कृषि मंत्रालय की तरफ से इस का ऐलान भी किया गया पर ऐसा लगता है कि वित्त मंत्री महोदय और प्लानिंग कमीशन इस प्रकार की कमेटी बनाने के पक्ष में नहीं हैं और इसलिये यह कमेटी नहीं बन पा रही है । मैं समझता हूँ कि अगर आप चाहते हैं कि हिन्दुस्तान के किसानों में भी आप की पंचवर्षीय योजना को सफल बनाने के लिये उत्साह पैदा हो तो इस के लिये यह अत्यन्त आवश्यक है कि उन को अपनी पैदावार का उचित मूल्य मिले । अब जो विदेशों से आ रहा है उस से लगता है कि हिन्दुस्तान में कृषि जन्य पदार्थों की कमी नहीं रहेगी लेकिन इस का एक यह भी परिणाम होगा कि हमारे देश के किसानों की पैदावार की कीमत नीचे गिर जायगी और इस प्रकार उन को अपने श्रम का उचित मूल्य नहीं मिलेगा । इसलिये मेरा अनुरोध है कि कृषि जन्य पदार्थों का उत्पादन व्यय निश्चित करने के लिये एक कमेटी बनाई जाय क्योंकि जब तक किसानों को उन की पैदावार का उचित दाम नहीं मिलेगा तब तक उन में किसी प्रकार का उत्साह पैदा नहीं हो सकता ।

मैं अन्त में एक बात और कहना चाहता हूँ । यह बात बार बार कही गई है । मैं चाहता हूँ कि हम को यह निश्चय कर लेना चाहिये कि भविष्य में हमारे प्रत्यक्ष और अप्रत्यक्ष करों का ढाँचा क्या होगा । हम को अपनी योजना को सफल बनाने के लिये इस बिन्दु को निश्चित कर देना आवश्यक है । इस विषय की जांच वैज्ञानिक ढंग से की जानी चाहिये क्योंकि जब तक इस की वैज्ञानिक ढंग से जांच पड़ताल नहीं होगी

तब तक यह नहीं मालूम हो सकेगा कि किस कर का कितना भार आम जनता पर पड़ता है । जब तक इस तरह की जांच नहीं होगी तब तक हो सकता है कि जिन की क्षमता कर देने की नहीं है उन से कर अधिक वसूल होता रहे और जिन की कर देने की क्षमता है उन से कर वसूल न किया जाय । कर वसूली का सिद्धान्त यह होना चाहिये कि जिस में जितना कर देने की क्षमता है उस से उतना ही कर वसूल किया जाय । इसलिये इस की वैज्ञानिक जांच करने की व्यवस्था की जानी चाहिये ।

अन्त में मैं यह कहना चाहता हूँ कि अगर हम को पंचवर्षीय योजना को सफल बनाना है तो देश में जो समाजविरोधी प्रवृत्तियाँ पैदा हो रही हैं, उद्योग के क्षेत्र में और राजा महाराजाओं को प्रीवी पर्स देने के सम्बन्ध में, उन पर रोक लगाना आवश्यक है । ऐसा होने पर ही हम समाजवादी समाज की ओर बढ़ सकेंगे ।

उपाध्यक्ष महोदय : माननीय सदस्य ने इतनी बातें कह दी हैं कि इस वक्त मिनिस्टर साहब इन का जवाब कहाँ तक देंगे । माननीय सदस्य ने पचासों बातें इस वक्त उठाई हैं जिन का जवाब मिनिस्टर साहब नहीं दे सकेंगे ।

Shri D. V. Rao: Sir, I would like to take this opportunity to ventilate some of the grievances that my State of Andhra Pradesh generally has. We still feel that Andhra Pradesh is a neglected State where industrialisation and other matters are not taken care of properly. When we go into the details, they are as follows. The per capita investment in industry in Andhra Pradesh is 10.68 whereas the all India average is 20. The per capita income from industry in Andhra Pradesh is 20.23 whereas the all India average is 39.60. The figures in respect of the licences granted to various States show that Andhra Pradesh gets 4.1 per cent whereas Bombay gets 31.2

[Shri D. V. Rao]

per cent, Madras, 15.5 per cent and West Bengal, 16.1 per cent.

This shows that Andhra Pradesh still continues to be a very neglected area though it continues to be the agricultural base supplying its surplus rice or whatever commercial crops it can spare, to the rest of the country or even export them to foreign countries. Not only this. The investment of Central projects comes only to Rs. 11 crores in Andhra Pradesh since the last so many years, whereas in other States like Bihar and Madhya Pradesh, it goes up to more than Rs. 300 crores; in West Bengal it is between Rs. 250 crores and Rs. 300 crores; in Orissa, it is Rs. 250 crores and in Madras, Rs. 105 crores. Therefore, the Centre is not taking proper care in investing funds either for industrialisation or even for other purposes in Andhra Pradesh. So, there is a legitimate ground to say that Andhra Pradesh is being neglected and has been neglected. Even the allocations for the third Five Year Plan do not seem to make good this gap that is there in the national economy of Andhra Pradesh.

In the matter of communications also, Andhra has been neglected. The communications in Andhra are poor, and the third Plan also refuses to give any new railway lines to Andhra Pradesh, even after repeated demands. There is also a pressing need for new railway lines there, but nothing has come out of the third plan and no new railway lines have been given

Andhra Pradesh. Even in the matter of education, Andhra is so backward. For instance, of all the engineering colleges we have, not a single college has a post-graduate course. If this is the state of affairs how can we expect people in Andhra Pradesh to get advanced technical education and take their proper place along with those in the rest of the country?

Whatever funds are there in the allocations of the third Five Year

Plan, some of them or a major part of them are being spent in irrigation projects so far as Andhra Pradesh is concerned, and we are of course having good results, for, the rest of the country is having its rice from Andhra Pradesh; besides there are good commercial crops grown which we can also export. But then, while the Centre is getting in the form of excise tax and in so many other ways through the commercial crops large sums of money, nothing is given in return to Andhra Pradesh. I have already shown that only Rs. 11 crores are being spent on the Central projects in our part of the country. It clearly indicates that Andhra Pradesh is being neglected, and this feature is against the declared policy of the Government, namely, a balanced development of the country should take place and there must be a dispersal of industries. But this balanced development has not taken place and all these promises are not acted upon.

I therefore demand that the present policy towards Andhra Pradesh should be changed and Andhra Pradesh should be given its proper share of allotments especially in the matter of industries and education. This is not only a demand from myself or this part of the House, but of all parties and all people, irrespective of their political or other affiliations. They are all making this demand, and the Central Government has to take note of this demand and see that it is met as soon as possible.

Shri Mulchand Dube (Farrukhabad): Mr. Deputy-Speaker, Sir, there is just one item in the Finance Bill to which I wish to draw your attention, and that is about the excise duty on hooka tobacco. This is the most inferior kind of tobacco that is grown in Uttar Pradesh. But it so happens that the duty on this kind of tobacco has been upgraded and this has been made liable to the same duty as beedi tobacco. Beedi tobacco is not grown in Farrukhabad.

at all; only hooka tobacco is grown there. I do hope that the hon. Minister will take this aspect into consideration and reduce the duty on hooka tobacco which is not certainly of the same quality as beedi tobacco.

Shri Narasimhan (Krishnagiri): Mr. Deputy-Speaker, Sir, I seek your permission to congratulate the Finance Minister for having shown both firmness and a spirit of accommodation. He levied the taxes and when the difficulties were brought to his notice, he came forward readily with the amendments and concessions. A constant enquiry and watch has to be kept on these taxation measures as and when they are enforced. We should always see how far they affect the incentives for savings and production.

I would also like to join in the plea made by Dr. Sushila Nayar just now, and also the plea made in the earlier stages by Shri Masani and Shri C. D. Pande. The Finance Minister was not in a position to appreciate the difficulties mentioned by them. I hope that later, through executive action if necessary, the Finance Minister will see that the gratuity to people working in private companies, firms and corporations is exempted from tax and that these people are not unduly discriminated against and treated as different from the position held by the Government servants. Apart from the injustice that is felt, it is our duty to see that such feelings do not crop in. Actually, these gratuities and other benefits are paid under statutory obligations as in the case of journalists and many other labour tribunal awards. Under the statutes, the companies earmark gratuities which are paid in lieu of pension and such other things. So, if a sympathetic approach is brought to bear on these matters, that will be much appreciated and the feelings of injustice would be removed. I request the Finance Minister to see if by executive action a sense of fairplay could be brought into operation.

Shri Achar (Mangalore): Deputy-Speaker, Sir, I fully support the Bill and also, with pleasure congratulate the hon Finance Minister especially for the concessions he has shown in respect of some items. I take it that from the concessions he has shown, he has recognised the basic principle that the capacity to pay must be the criterion more than everything else in respect of the question of taxation.

The most important aspect of this year's Finance Bill, as I feared in the beginning, when I spoke on the budget, is that the indirect taxation is very much out of proportion to direct taxation. In this country, according to the latest reports, the income in the rural areas is hardly Rs. 250 to Rs. 300 per annum per capita, which means that it is hardly Rs. 25 or Rs. 30 per mensem. Is it proper to tax that income of the rural population? This is one important aspect of the question. I feel that our Finance Minister has recognised this principle of capacity to pay when he showed the concession for kerosene oil or for some other small items like power-looms or even newspaper. No doubt he has recognised this principle, but I want the Finance Minister to consider one thing. So far as the Plan is concerned we want money; there is no doubt about that. Both direct and indirect taxation are absolutely necessary. But the real point we have to consider is, wherefrom can we find the money. Are we to tax the people who hardly get an income of Rs. 25 or Rs. 30 per month? Are you not taking away the morsel of food from the mouth of the poor people in the villages?

Has direct taxation reached the highest level? There are people getting Rs. 3000 or Rs. 4000 per month and there are also a large number of people getting at least Rs. 300 or Rs. 400. Has the limit of taxation been reached in regard to them? It is no good comparing with other countries. Are you to tax cloth for the people whose income is hardly Rs. 30 a

[Shri Achar]

month? Are you to tax kerosene oil? I know in my own village, people belonging to the scheduled castes and tribes, especially, take their food before nightfall, because they cannot purchase kerosene oil? Are you to tax them?

I was very happy that at least with regard to certain items the Finance Minister has recognised this principle of capacity to pay. I appeal to the Government to consider this aspect of the question when we shape our taxation policy and see that taxes are collected from people who have got the capacity to pay compared to the capacity of a man getting Rs. 25 or Rs. 30 per month. How is it said that the income-tax rate is high enough, compared with the sacrifice of a man getting Rs. 25 for his morsel of food, with probably his child starving? Are we to compare it with the person who is getting Rs. 200 or Rs. 300? Can we not tax them a little more? This must be considered.

I fully support the Bill. I am glad that this principle has been recognised with regard to some items. I hope the whole policy will be shaped according to this and the Government will try to find money from people who can afford to pay and not from people who are really starving.

श्रीमती लक्ष्मी बाई (विकाराबाद) :

उपाध्यक्ष महोदय, फिनांस बिल के बारे में बोलते हुए माननीय सदस्यों ने जो बहुत सी बातें कही हैं मैं ने उन को सुना है। मैं इस संबंध में कुछ फ़ैक्ट्स बताना चाहती हूँ।

मैं देखती हूँ कि इनकम टैक्स, एक्स-डीचर टैक्स और गिफ्ट टैक्स से मिलने वाला एमाउंट साल-ब-साल घटता जा रहा है, क्योंकि लोग इस में चोरी करते हैं। मालदार लोग बहुत तेज़ चालाक होते हैं और जो गरीब होते हैं, वे बुद्ध होते हैं। विनोबा जी हमेशा कहा करते हैं कि आदमी बुद्ध बनने के बाद गरीब बनता है और चालाक बनने के बाद अमीर होता है।

अमीर लोग हमेशा ऐसा रास्ता तलाश करते हैं, जिस से वे टैक्सों से बच सकें। वह रकम १५ लाख रुपये से घट कर अब १४ लाख रुपये हो गई है। ऐसे होने के वक्त रुपया घटता जा रहा है। बात यह है कि इनकम टैक्स के इंस्पेक्टर बहुत चोरी करते हैं और यह काम खुल्लम-खुल्ला होता है। हमारे वित्त मंत्री जी अच्छे तजुबकार हैं, हुशियार हैं, गरीबों के बारे में सब कुछ जानते हैं। हम लोग गरीब गरीब चिल्लाते हैं, लेकिन उन के दिल में गरीबों के लिये दर्द है, यह मुझे मालूम है। परन्तु बात यह है कि पुराने राज में गुप्तचर बहुत एफ़िशिएंट होते थे, लेकिन इस सरकार के गुप्तचर, इस सरकार का इन्टेलिजेंस ब्यूरो बहुत इनएफ़िशिएंट हो गया है। बहुत हल्ला होने पर भी सरकार के पास कोई रिपोर्ट नहीं आती है। आप दिल्ली में चल कर देखिये कि कई दुकानों पर दस हजार की कीमत का माल बेचा जाता है और एक हजार का हिसाब रखा जाता है। अगर उन से कहा जाये कि माल की रिसीट क्यों नहीं देते, तो वे कहते हैं कि सेलज टैक्स लगेगा। अगर हम रिसीट के लिये जोर देते हैं, तभी वे लिखते हैं जैसे कि मैं ने अभी कहा, वे जितनी कीमत का माल बेचते हैं, उस से बहुत कम लिखते हैं, इसलिये उन का सेलज टैक्स बच जाता है। इसी प्रकार वे हर एक टैक्स से बचने की कोशिश करते हैं। कई मालदार लोग ऐसे हैं कि वे इंस्पेक्टर और एडवोकेट्स को अपना हिसाब दिखा कर उन से इस बात की राय लेते हैं कि कहां पर टैक्स बच सकता है। हम देखते हैं कि इंस्पेक्टर लोग जा कर बाद में उन के यहां काम करते हैं। यह कितने आश्चर्य की बात है कि जिस व्यक्ति को चोर को पकड़ने के लिये रखा गया है, वही जा कर चोरी सिखाता है। इस काम में इतनी गड़बड़ है। माननीय मंत्री जी को इस तरफ तबज्जह देनी चाहिये और जो लोग टैक्स बचाते हैं, उन के बारे में कार्यवाही करनी चाहिये।

जहां तक बजट का सम्बन्ध है, ६० करोड़ रुपये के लिये सरकार ने इतना हंगामा मचाया हुआ है। मैं कहना चाहती हूँ कि घर में कोई औरत डेफिसिट बजट नहीं बनाती है। अगर उसको तीस रुपये दें, तो वह एक रुपया बचाती है और अगर सौ रुपये दें, तो दो रुपये बचाती है। औरत कभी डेफिसिट बजट नहीं बनाती है। वह हमेशा सरप्लस बजट बनाती है। एक महिला भी माननीय मंत्री जी की सहायता कर रही है, जो कि डिप्टी मिनिस्टर हैं। अगर मंत्री जी को रुपये की जरूरत थी, तो उनको कहना चाहिए था। वह प्राइज बांड्स से या किसी और प्रकार से इतना रुपया ला कर दे देती। इस बारे में तना हंगामा क्यों मचाया हुआ है? मेरा मतलब यह है कि जो तजुर्वेकार बहन हैं, उनसे इस बारे में राय लेनी चाहिये।

सरकार की तरफ से करोड़ों रुपये के प्लान बनते हैं, लेकिन जो चार-चार हजार रुपया वेतन लेते हैं, उन्हीं के लिये ये प्लान बनते हैं। गरीबों के लिए कोई प्लान नहीं बनता है—जो सौ रुपये लेते हैं, उनके लिए कोई प्लान नहीं बनता है। सरकार की तरफ से कहा जाता है कि हम सोशलिस्टिक पैटर्न कायम करना चाहते हैं। क्या सोशलिस्टिक पैटर्न में लोगों के जीवन-स्तर और वेतनों में इतना फर्क होता है? कभी नहीं होता है, कोई फर्क नहीं होता है। हम लोगों को घर-घर में इस बारे में जवाब देना पड़ता है। लोग हमको कहते हैं कि तुम सर्वोदय की बात करती हो, लेकिन यह क्या बात है कि एक को सौ पये मिलते हैं और दूसरे को चार हजार और उनमें आपस में हमेशा बहुत फासला रहता है और उस फासले को कम करने की कोशिश नहीं की जा रही है। जो लोग स्ट्राइक करते हैं, तो उनका वेतन बढ़ा दिया जाता है, लेकिन फिर भी यह फासला दूर नहीं होता है। मैं कहना चाहती हूँ कि सरकार को यह नीति अपनानी चाहिए

कि नीचे वालों को ऊपर लाया जाए, उनकी इनकम बढ़ाई जाये और भ्रमीरों को कंट्रोल किया जाये और इन दोनों वर्गों को एक दूसरे के नजदीक लाने की कोशिश की जाये।

देश में जो प्लान बनते हैं, उनके लिये सेंट्रल गवर्नमेंट की तरफ से एड दी जाती है और तमाम स्टेट्स मदद लेने के लिये आती है। मैं बताना चाहती हूँ कि आन्ध्र प्रदेश अनाज के विषय में एक सरप्लस स्टेट है। पिछले दस साल से वहां एक कारखाना भी नहीं खुला है। वहां कोई इंडस्ट्रीज नहीं हैं, कुछ नहीं है, नदियों पर बांध नहीं हैं, माननीय मंत्री जी से मैं पूछना चाहती हूँ कि यह कब तक चलेगा। वहां पर कई लोग सीजनल काम करते हैं और बाकी लोगों के पास कोई काम नहीं है और वे लोग बहुत गरीब हैं।

हम देखते हैं कि शहरों में अनाज और तरकारी सस्ती मिलते हैं और गांवों में बहुत महंगे, दुगनी, तिगुनी कीमत पर मिलते हैं। यह तो उल्टा मामला है। सब टैक्स, सब पैसा गांवों से और गरीबों से मिलता है और भ्रमीरों से न सेल्ज टैक्स मिलता है और न वैंथ टैक्स और इनकम टैक्स। गरीबों को मेहनत भी ज्यादा करनी पड़ती है और उनका खर्च भी ज्यादा होता है। गवर्नमेंट को इस स्थिति को सुधारने की ओर ध्यान देना चाहिये।

सेंट्रल गवर्नमेंट की तरफ से स्टेट्स को इनकम टैक्स वगैरह का जो शेयर दिया जाता है, वह पूरा साल नहीं दिया जाता है। स्कीम्ज बनती रहती है और साल के आखिर में, फरवरी में, यहां से सैंक्शन मिलती है। इसका परिणाम यह होता है कि तमाम रुपया लैप्स हो जाता है और कोई काम नहीं होता है और बड़ी फ़ज़ीहत होती है। परसों मैं हैदराबाद गई थी। वहां २८ मार्च तक पैसा आया नहीं और फ़िनांस डिपार्टमेंट वालों से पैसा मंजूर नहीं हुआ। तीन दिन में कौन करोड़ रुपया खर्च करने वाला है। सारा काम बहुत जल्दी में करके और जल्दी में टेंडर वगैरह देकर डबल खर्च कर दिया जाता है।

[श्रीमती लक्ष्मी बाई]

कहते हैं कि हाथी जंगल जाता है और जो लाता है, वही खाता है। जितने प्लान बनते हैं, तमाम रुपया यहीं पर खर्च हो जाता है। मेरे यहां ब्लाक डेवलपमेंट के लिये सैकंड स्टेज में, १,२०,००० रुपये का एस्टीमेट होता है और उसमें से एकचुअली ३०,००० रुपया लोगों को देते हैं, जोकि अलग-अलग लोगों के लिये रखा जाता है, और बाकी ९०,००० रुपया एडमिनिस्ट्रेशन पर, पेट्रोल और आफिसिज पर खर्च होता है। इसका अर्थ यह है कि तीस हजार पया देने के लिये नब्बे हजार रुपया खर्च करना पड़ता है। यह कैसा प्लान है? मैं अपने हुशियार फिनांस मिनिस्टर साहब से कहना चाहती हूँ कि ऐसी स्कीम बन्द कर देनी चाहिये, ऐसी स्कीम नहीं चाहिये।

उपाध्यक्ष महोदय, आपको मालूम है कि लक्ष्मी, सरस्वती और दुर्गा, इन तीनों का बराबर का दर्जा देना चाहिये, तीनों की पूजा होनी चाहिये, लेकिन यहां पर यह होता है कि लक्ष्मी और सरस्वती की पूजा तो होती है लेकिन दुर्गा को सब भूल गये हैं। आज परिश्रम करने वाला कोई नहीं है। इसलिये काम नहीं बनता है और डेवलपमेंट का काम सफल नहीं होता है। आपकी जो स्कीमें हैं, उनके बारे में कोई सोचता ही नहीं कि स्कीम कितने रुपये की है और कितना पैसा दफ्तरी कामों में खर्च हो जाता है। आपकी कितनी ही मिनिस्ट्रियां हैं और उन मिनिस्ट्रीज में अगर आप पता लगायें तो पता चलेगा कि १५०-२०० के करीब कमेटीज हैं। इन कमेटीज का टर्म तीन-तीन और चार-चार साल का होता है। हर साल इन कमेटीज का इनआगुरेशन होता है, श्रावते होती हैं और दूसरी तरह का खर्च होता है। वे लोग आते हैं और चले जाते हैं और कुछ होता नहीं है। इन कमेटीज के साथ जो आदमी अटैच होते हैं उनकी भी संख्या कम नहीं होती है। १५० स्टेनोग्राफर होते हैं, और १५० के करीब ही अंडर सैक्रेट्रीज होते

हैं। यह बात नहीं है कि इन कमेटीज की तादाद घटती जा रही है। इनकी तादाद बढ़ती ही चली जा रही है। इसका नतीजा क्या हो रहा है, क्या आपने सोचा है? आपका खर्चा फिजूल में बढ़ता चला जा रहा है और इसको मैं चाहती हूँ कि आप घटाए। मैं चाहती हूँ कि या तो आप इन कमेटीज की तादाद जिनकी कम कर सकते हैं कर दें, वना मैं तो यह समझती हूँ कि इनको बरखास्त ही कर दिया जाए।

आज हो क्या रहा है? आज गांवों का नाश हो रहा है और शहर बढ़ रहे हैं। शहर गांवों का नाश करके आगे बढ़ते चले जा रहे हैं। गांवों में लोगों के पास करने के लिए कोई धंधा नहीं है, गरीबी में वे अपने दिन गुजार रहे हैं, उनके पास पैसा नहीं है कि कोई काम शुरू कर सकें। शहर वाले तो हल्ला मचा कर सब कुछ ले जाते हैं, गांव वालों को कुछ नहीं मिलता है। शहर बढ़ते जा रहे हैं, गांव घटते जा रहे हैं। शहर वालों को आप सॉब्सिडी देते हैं, जिनके पास खाने पीने को है, जिनके पास पैसा है, उनको तो आप सॉब्सिडी देते हैं लेकिन गांवों की बात कोई पूछने वाला नहीं है। आज उल्टा तरीका ही चल रहा है। इसको आप सीधा कीजिये, गांवों की तरफ ज्यादा ध्यान दीजिये।

आप आज इतना रुपया खर्च कर रहे हैं, लेकिन इस सबका नतीजा क्या निकल रहा है? आज मैं देखती हूँ कि ईमानदारी घट रही है, वेईमानी बढ़ रही है। आप बिल्डिंग बनाते जा रहे हैं और बहुत सुन्दर ढंग से वे बनाई जा रही है। फूल भी उनमें खूब लगायें जाते हैं ताकि सुगन्ध आती रहे। बहुत अच्छे ढंग के बगीचे लगाये जाते हैं। यह जो इतना अधिक आप बिल्डिंग पर खर्च करते हैं, इसकी क्या आवश्यकता है।

एक और छोटी सी बात कह कर मैं समाप्त कर दूंगी। मैं आपको बतलाना चाहती हूँ कि आपके बच्चे आज गुनहगार बनते जा रहे हैं।

तालीम अच्छी उनको नहीं दी जाती है। उनसे जेलें भरती जा रही हैं। सर्टिफाइड स्कूलज़ अधिक हो रहे हैं। जाने खतरे में हैं और जेलें भरती जाती हैं। इनकी तरफ़ अगर ध्यान नहीं दिया गया तो हमारा भविष्य अच्छा नहीं हो सकता है। यह सुन्दर फल बड़ा तो हो रहा है, लेकिन इसमें वास नहीं है। इस ओर विशेष रूप से आपका ध्यान जाना चाहिये।

श्री विभूति मिश्र: उपाध्यक्ष महोदय, जो वित्त विधेयक पेश किया गया है इसका मैं स्वागत करता हूँ। हमारे वित्त मंत्री जी ने कहा है कि सब लोगों को टैक्स देना चाहिये, यह सही बात है। हमारे वित्त मंत्री जी गांधीवादी हैं और वह उस भाग से आते हैं जहाँ गांधी जी पैदा हुए थे। हम उनका स्वागत करते हैं। चम्पारन तो उस भाग की बहुत ज्यादा कद्र करता है। हम लोगों का उद्धार ही गांधी जी ने किया था। लेकिन मैं एक बात मंत्री महोदय की सेवा में पेश करना चाहता हूँ। आज गांवों में जो मजदूर हैं, उनकी आर्थिक दशा बहुत गिरी हुई है। एक मजदूर एक दिन में दो सेर सवा दो सेर ही मजदूरी पाता है। सुबह से शाम तक वह काम करता है और रात को जब वह घर जाता है तो उसके बाल बच्चे उसी अन्न से जो मजदूरी करके कमाया गया होता है, अपना पेट भरते हैं। किसी का उस अन्न से पेट भरता है, किसी का नहीं भी भरता है। मंत्री जी ने कहा है कि साल्ट पर वह टैक्स नहीं लगा सकते हैं और वह फ्री आफ टैक्स रहना चाहिये। यही गांधी जी कहा करते थे। इसका मैं स्वागत करता हूँ।

मिट्टी के तेल पर जो टैक्स लगाया गया है, उसके बारे में मैं कुछ कहना चाहता हूँ। किसी भी गांव में जाकर आप देखिये और गांव में किसी भी झोंपड़ों को जा कर देखिये, मेरे साथ चलिये और देखिये आपको पता चलेगा कि वहाँ पर रात को खाने के वक्त मुश्किल से चिराग जलता है। खाने के वक्त ही गरीब आदमी चिराग जलाता है। इतनी ज्यादा गरीबी वहाँ पर है। आपने कहा था कि मिट्टी

के तेल पर जो टैक्स लगाया जा रहा है उससे आपको २ करोड़ ८४ लाख की आमदनी होगी। अब इस टैक्स की मात्रा को आधा कर दिया गया है। यह जो रियायत आपने दी है, इसके लिए मैं आपकी तारीफ़ करता हूँ। लेकिन मैं आपसे प्रार्थना करता हूँ कि अब जो १ करोड़ ४२ लाख रुपये की आपको आमदनी होगी, इसके पीछे भी आपको नहीं दोड़ना चाहिये और मिट्टी के तेल पर लगे हुए इस टैक्स को भी माफ़ कर देना चाहिये। माननीय मंत्री जी ने बताया है कि वह ज्यादा से ज्यादा इनफीरियर क्वालिटी के केरोसीन ग्रायल को मंगायेगे। यह सही हो सकता है लेकिन इस तेल को कोई भी बच्चा जो गांव में भी पढ़ने वाला है, इस्तेमाल नहीं कर सकता है। आप खुद इस इनफीरियर क्वालिटी से मिट्टी के तेल को जला कर देखिये और बताइये कि आप इसकी रोशनी से पढ़ सकते हैं या नहीं पढ़ सकते हैं। गांधी जी किसी भी बात को कहने से पहले उसको खुद किया करते थे। आपको भी ऐसा ही करना चाहिये। आपको मालूम होना चाहिये कि आज गांवों में बहुत अधिक संख्या में बच्चे पढ़ने लग गए हैं। आपने हरिजनों के बच्चों की पढ़ाई फ्री कर दी है और वे भी पढ़ते हैं। हरिजन जो मजदूरी करते हैं, उनके बच्चे जो पढ़ते हैं, उनके बास्ते भी वे कम से कम एक लालटेन तो रखते ही हैं। उस लालटेन के बास्ते वे सफेद मिट्टी का तेल ही इस्तेमाल करते हैं। अब आप कहते हैं कि उनके इस्तेमाल के लिए आप इनफीरियर क्वालिटी का मिट्टी का तेल मंगायेगे। मैं आपको बतलाना चाहता हूँ कि इसको मंगाने पर आप जो खर्च करेंगे वह वेस्ट जाएगा। इस तेल को इस्तेमाल ही नहीं किया जा सकता है। आप मेरे साथ दिल्ली में ही चलिये और एक लालटेन खरीद लीजिये और उसमें इस इनफीरियर क्वालिटी के मिट्टी के तेल को जला कर देखिये कि आया एक अक्षर भी पढ़ा जा सकता है या नहीं पढ़ा जा सकता है। फिर आप बताइये कि जो मैं कह रहा हूँ वह सही है या गलत है—

श्री मोरारजी बेंसाई : मैंने तो पढ़ा है ।

श्री विभूति मिश्र : पहले पढ़ा होगा, आज नहीं पढ़ सकते हैं । जिस लालटेन में इस तेल को जलाया जाता है वह बहुत जल्दी काली हो जाती है । यह उस धुएं से होती है जो इस तेल को जलाने से निकलता है ।

यह जो कामर्स एंड इंडस्ट्री मिनिस्ट्री की Annual Administration Report of the Import and Export Trade Control Organisation for the Year 1959-60 है।

इससे पता चलता है कि १४४ लाख रुपये का इनफीरियर क्वालिटी का केरोसीन आयल बाहर से मंगाया गया है और सुपीरियर २१२० लाख का । पेट्रोलियम प्रोडक्ट्स ४२५७ लाख रुपये की मंगाई गई हैं । समझ में नहीं आता है कि इतनी अधिक पेट्रोलियम प्रोडक्ट्स किस तरह से मंगा ली जाती हैं । क्या इन प्रोडक्ट्स का इस्तेमाल गरीब आदमी करते हैं या धनी लोग करते हैं, पढ़े लिख करते हैं । अगर इनको धनी लोगों की खातिर मंगाया जाता है तो इन पर आप टैक्स लगा कर जो १४२ लाख का आपको केरोसीन आयल पर टैक्स हटाने से नुकसान होगा, उसको पूरा कर सकते हैं । अगर आप यह नहीं कर सकते हैं तो जो पांच करोड़ के करीब आप राजे महाराजाओं को देते हैं, और जिनके पास इतनी अधिक जायदाद है, आलीशान मकान हैं, उसमें १४२ लाख रुपये की कमी कर सकते हैं । क्यों आपने उनको प्रिवी पर्स देना जारी रखा हुआ है ? हमने स्वराज्य की लड़ाई क्या इसलिए लड़ी थी, कि उनको प्रिवी पर्स दिए जायें और क्या इन प्रिवी पर्सिस को बन्द करवाने के लिए हमें और एक लड़ाई लड़नी होगी ? १९२० से आज तक हम लोग कांग्रेस के साथ हैं । क्या हम इसके साथ इसलिए हैं कि राज महाराजाओं के प्रिवी पर्स चलते रहें । इनके पास आलीशान इमारतें, धन-दौलत तथा सभी आराम व

आसाइश की चीजें मौजूद हैं लेकिन फिर भी पांच करोड़ रुपये इनको प्रिवी पर्स के रूप में क्यों दिए जा रहे हैं, यह बात मेरी समझ में नहीं आती है । इनके मुकाबले में आप गांव के मजदूर को देखिये, किसान को देखिये, उसकी क्या हालत है और कितना पिछड़ा हुआ वह है । जो गांव में काम करता है वह सारा दिन मजदूरी करके दो ढाई सेर गल्ला मुश्किल से पाता है और उसको रात और दिन दोनों टाइम खाता है और शाम को डेबरी जला करके रोशनी अपनी झोपड़ी में करता है । जिस तेल का वह इस डेबरी को जलाने में इस्तेमाल करता है, उस पर भी आप टैक्स लगा दें, यह कहां तक मुनासिब है ? वित्त मंत्री जी वहां से आते हैं जहां गांधी जी पैदा हुए थे और मैं आशा करता हूं कि वह गांधी जी के आदर्शों पर चलते हुए केरोसीन आयल पर जो टैक्स लगाया गया है उसको अब भी वापिस ले लेंगे ।

अब मैं डिसपैरिटी आफ इनकमज के बारे में कुछ कहना चाहता हूं । भावनगर कांग्रेस में भी मैंने इस विषय को उठाया था और कहा था कि जिस तरह की पालिसी आपकी है, उससे यह इनकमज की डिसपैरिटी मिटने वाली नहीं है । एक तरफ तो वे सरकारी नौकरी हैं जिनको चार-चार हजार महिना मिलती है और दूसरी तरफ वे गांवों के लोग हैं जिन को पेट भर खाना भी नसीब नहीं होता है । हम लोग भी हैं जिनको चार सौ रुपया महिना और २१ रुपये रोज जब सेशन होता है मिलते हैं । गांव वालों से आप कहते हैं कि वे पैदावार बढ़ायें । यह सही बात है । वे लोग ही हैं जो कि पैदावार बढ़ा सकते हैं । लेकिन उन लोगों की क्या हालत है इस और भी आपका ध्यान जाना चाहिये । उनका जीवन स्तर भी आपको ऊंचा करना चाहिये । वहां जो गरीब है उसकी लेबर को धनी आदमी इस्तेमाल करके और धनी हो जाता है और वह बेचारा भूखों मरता है । और भी कई वर्गों के लोग

गांवों में हैं जिनको भर पेट खाना नहीं मिलता है। दिल्ली यूनिवर्सिटी के जो पहले वाइस चांसलर थे उन्होंने कहा है एक व्याख्यान में कि एलाइट लोग जो हैं, जो धनी वर्ग के लोग हैं, उनके खर्चों को आप घटाएँ और जो गरीब हैं उनके जीवन स्तर को उठाएँ। समझ में नहीं आता है कि आप इस बारे में क्यों कुछ नहीं कर रहे हैं। हम लोग जो कि ४०० रुपया महीना और २१ रुपये रोज जब सेशन होता है, पाते हैं, इतने पैसे क्यों हमें दिये जाते हैं। वह गरीब आदमी जो अपने श्रम को बेचता है और जिसको भर पेट खाना नहीं मिलता है, जो अशिक्षित है और जिसको अगर कभी कपड़ा खरीदना होता है तो किसी होशियार आदमी की सहायता प्राप्त करनी पड़ती है उसकी तरफ भी आपका ध्यान जाना चाहिये।

अब मैं शूगर फैक्ट्रीज के बारे में कुछ कहना चाहता हूँ। ४५ करोड़ पया आपको शूगर से एक्साइज ड्यूटी के तौर पर मिलता है। शूगर फैक्ट्रीज के बारे में जो आपकी पालिसी है उसको आपको बदलना होगा। उस बिना पर जिस बिना पर आप स्टील फैक्ट्रीज या काटन फैक्ट्रीज, क्लाय मिट्टज को चलाते हैं, इन्हें नहीं चला सकते हैं। शूगर फैक्ट्रीज के बारे में मालिकों और मजदूरों के झगड़ों का निपटारा करने के लिए आपको कोई और इतिजाम करना होगा। हमारे यहां एक फैक्ट्री है जिसमें हड़ताल हो गई है। उसका नतीजा यह निकला है कि पिछले एक महीने में १२ लाख मन गन्ना नहीं पेरा जा सका है। अब वह गन्ना मई या जून में पेरा जाएगा। इसका नतीजा यह होगा कि रिकवरी कम हो जाएगी और चीनी का उत्पादन उतना ही कम होगा। इस वास्ते मैं कहना चाहता हूँ कि लोहे के कारखानों की तरह से या दूसरे कारखानों की तरह से आप इन शूगर फैक्ट्रीज को ट्रीट न करे। डिफेंटली इनको ट्रीट करे ताकि इनका काम चल सके। नहीं तो सीजन के वक्त में शूगर फैक्ट्रीज के बन्द हो जाने से नतीजा यह होता है कि गन्ना नहीं पेरा जाता

है। गन्ना न पेरे जाने के कारण किसानों को घाटा होता है और सरकार को भी घाटा होता है। उसे जितनी डीड मिलनी चाहिये उतनी नहीं मिलती है। हमको इस तरह के उपाय सोचने चाहिये जिनसे किसी शूगर फैक्ट्री में हड़ताल न होने पाये।

बस मुझे यही कहना है ;

14 hrs.

श्री मोहन स्वल्प (पीलीभीत) :
उपाध्यक्ष महोदय, हमने दो योजनाएँ खत्म कर लीं और तीसरी योजना आरम्भ करने जा रहे हैं। योजना के मुताबिक वास्तव में यह होना चाहिये कि गांवों में तरक्की आये क्योंकि इस देश में ८० प्रतिशत लोग गांवों में रहे हैं, लेकिन गांवों की दशा बराबर बिगड़ती जा रही है, गरीबी बराबर बढ़ रही है और एक चीज खास तौर पर देखने योग्य है कि गांवों के आदर लोगों की तबियत खेती की तरह से हटती जा रही है क्योंकि उनको खेती करने का जो उचित मुआवजा मिलना चाहिये वह नहीं मिलता है। उनको अपनी मेहनत का फल नहीं मिलता, यही वजह है कि खेती की तरफ से उनकी तबज्जह हटती जा रही है। यह बहुत ही दुख की बात है, और मैं चाहता हूँ कि गवर्नमेंट इस पर विचार करे।

जब योजना का कभी जिक्र होता है तो शहरों की तरक्की की तरफ गौर होता है। दिल्ली के मास्टर प्लान बनते हैं, बम्बई के लिये मास्टर प्लान बनते हैं, लेकिन गांवों के लिये कोई प्लान नहीं बनती। अभी ५ लाख ५८ हजार गांवों में से सिर्फ ६,००० गांवों को छाना गया है जिनको हाउसिंग फैसिलिटी दी गई है। जो लोग गांवों में खेती करते हैं उनको सिर्फ १५०० रु० मकान के लिये मिले हैं जबकि इंडस्ट्री में काम करने वाले लेबरर को ६,००० रु० मिलते हैं और उसमें भी आधी सविसडी होती है और आधा लोन होता है, लेकिन किसानों को पूरा पया लोन ही मिलता है। इस लिये मैं निवेदन करूंगा कि किसानों

[श्री मोहन स्वरूप]

के साथ जो इस तरह का डिस्क्रिमिनेशन होता है वह नहीं होना चाहिये। किसान भी मेहनतकश होते हैं और मजदूर भी मेहनतकश होते हैं, इस लिये किसानों और मजदूरों के बीच डिस्क्रिमिनेशन नहीं किया जाना चाहिये। उन्हें हार्डसिंग के सिलसिले में और चीजों के सिलसिले में फ़ैमिलिटीज मिलनी चाहियें।

इसके साथ-साथ मैं अर्ज करूँ कि तमाम चीजों की प्राइसेज बढ़ रही हैं। इस वक्त मेरे पास स्टेटिस्टिकल हेड बुक है, उसमें बतलाया गया है :

"The present index number of wholesale prices, which has been rising continuously since 1955, rose further during 1958-59, when the average index is 115.5, indicating a rise of 4.5 over the previous year."

इसी तरह से और चीजों की कीमतें भी बढ़ रही हैं, लेकिन जब गल्ले की कीमतों के बारे में कहा जाता है तो सरकार चुपपी साध लेती है। मैंने बारहा कहा, किसानों की तरफ से बार बार मतालबा किया जाता है कि गन्ने की कीमत बढ़नी चाहिये, लेकिन इस तरफ कोई ध्यान नहीं दिया जाता। इसलिये मैं निवेदन करूँगा कि प्राइस फिक्सेशन बोर्ड की फौरन स्थापना की जाये जिसमें किसानों के नुमाइन्दे हों, सरकार के नुमाइन्दे हों और वह सही तरह से गन्ने और अनाजों की कीमतों को फिक्स करे। अगर यह नहीं होता है तो कुछ बनने वाला नहीं है।

इसी के साथ-साथ मैं अर्ज करूँगा कि चूँकि अभी देश में गन्ने का उत्पादन कम हुआ है इसलिये जहाँ पर मिलें हैं वहाँ पर मजदूरों में बेचैनी फैली हुई है। अभी हमारे यहाँ पीलीभीत मिल का एक मजदूर जेल में बंद है और एक भूख हड़ताल पर है। कुछ मजदूर

दरवाजे पर भूख हड़ताल कर रहे हैं। मैंने अभी एक ऐडजर्नमेंट मोशन रक्खा था, लेकिन आपने उसे मंजूर नहीं किया। मैं चाहता हूँ कि वेज बोर्ड की जो रिक्मेडेशंस हैं उनको फौरन इम्प्लमेंट किया जाय ताकि मजदूरों को उससे जो लाभ होने वाला है, वह उनको मिल सके। एक तरफ हालत यह है कि मिल मालिक चित्लाते हैं शूगर की कीमत के बारे में कोई और दूसरी तरफ हालत यह है कि जो गन्ना मिलों में जाता है उसकी कीमत वह नहीं देते। लाखों रुपया मिलों में पड़ा हुआ है। बरेली में मिल है वहाँ २० या २५ लाख रुपया किसानों का पड़ा हुआ है। इस तरह से मिल मालिक रुपया किसानों को दे नहीं रहे हैं। वैसे ही किसान को बड़ी मुसीबतें उठानी पड़ रही हैं फिर अगर उनको गन्ने की कीमत न मिले तो किस तरह से उनका गुजारा चल सकता है। मैं चाहता हूँ कि सरकार इन बातों पर विचार करे।

मैं यह भी निवेदन करना चाहूँगा कि मिलों में तैयार होने वाली चीजों में और खेतों में तैयार होने वाली चीजों की कीमतों में कुछ अन्तुपात होना चाहिये। आज हम देखते हैं कि जो मिलों में बनने वाली चीजें हैं उनकी कीमतें बहुत ज्यादा हैं और किसान जो अनाज का उत्पादन करता है उसकी कीमत बहुत कम है। इनमें कोई न कोई रेशो होना चाहिये।

फिर मैं चाहता हूँ कि गांवों में बिजली की ज्यादा से ज्यादा सहूलियत दी जाय, छोटी छोटी काटेज इंडस्ट्रीज का ज्यादा से ज्यादा प्राविजन हो और टेक्निकल नो हाऊ के लिये टेक्निकल स्कूल्स भी हों। अगर यह सब बातें हों तो इन से गांवों के किसानों का भला हो सकता है।

अफीम के उत्पादन के सिलसिले में मैं कहना चाहूँगा कि मैं जिस जिले से आता हूँ वहाँ पर अफीम काफ़ी मेकदार में होती है, मेरे

मतलब बरेली और पीलीभीत से है। फिर अफीम की स्मग्लिंग भी बहुत ज्यादा है रतलाम में कई लाख रुपये की अफीम पकड़ी गयी। जितनी स्मग्लिंग अफीम की होती है उतनी शायद किसी और चीज की नहीं होती है मूरते हाल यह है कि जब किसानों से अफीम ली जाती है तो वह ३० रु० सेर के हिसाब से ली जाती है और गवर्नमेंट उसको गाजीपुर के शो कारखाने में साफ कर के ३०० रु० में देती है। स्मग्लस उसको १००० और १५०० रु० सेर तक बेचते हैं। यह चीज बहुत गलत है। इसमें कुछ रेशो होना चाहिये। मैं समझता हूँ कि अगर किसानों को उस का दाम १५० रु० सेर के हिसाब से मिले तो ज्यादा अच्छा होगा ताकि एक तरफ तो उस का स्मग्लिंग से बचाव हो और दूसरी तरफ किसान को उस के माकूल दाम मिले और वह स्मग्लिंग की तरफ न जाये, और सरकार को भी जहमत नहीं होगी। अफीम का उत्पादन जो हो रहा है वह भी अच्छी तरह होगा।

अब मैं तम्बाकू के बारे में कहना चाहता हूँ।

उपाध्यक्ष महोदय : मैंने तो समझा था कि आप अफीम के नशे से ही खत्म कर देंगे।

श्री मोहन स्वरूप : मैं तम्बाकू के विषय में यह कहना चाहूंगा कि इसके सिलसिले में किसानों पर बहुत ज्यादा अत्याचार होता है। तम्बाकू एक ऐसी चीज है कि जिसका गरीब लोग भी इस्तेमाल करते हैं, चूंकि वह खेत में हल चलाते हैं चाहे मेहनत करते हैं। हर एक आदमी थोड़ा सा आराम करने के लिये तम्बाकू पीता है। हालांकि मैं तम्बाकू नहीं पीता हूँ लेकिन गांवों की जिन्दगी में तम्बाकू बहुत जरूरी चीज बन गई है। अगर कोई एक बिस्वा में भी तम्बाकू अपने खेत के सामने बोले या घर के सामने लगाए तो तम्बाकू की एक्साइज वाले उसको तंग करते हैं। मैं मिनिस्टर साहब से गुजारिश करूंगा कि अगर कोई आदमी एक बिस्वा या आधा

बिस्वा में तम्बाकू बो ले, जो कि तिजारत के लिहाज से उसे नहीं बोता है, तो कम से कम उसको एक्साइज से छूट दी जाये।

इसके साथ ही मैं गांजा और चरस के बारे में अर्ज करना चाहूंगा।

उपाध्यक्ष महोदय : अगर सारे नशों की बात को आप थर्ड रीडिंग में लायेंगे तो कैसे काम चलेगा ?

श्री मोहन स्वरूप : इसमें स्मग्लिंग बहुत ज्यादा होती है कई पेपर्स की कटिंग्स मेरे पास हैं जिनमें बतलाया गया है २ करोड़ रु० का गांजा और चरस नेपाल से टनकपुर हो कर मेरी कांस्टिटुएन्सी में आता है। इस तरफ गवर्नमेंट को तवज्जह देनी चाहिये कि गांजा और चरस की जो स्मग्लिंग हो रही है उस पर रोक लगाई जा सके। ससे गवर्नमेंट को लाजिमी तौर पर फायदा होगा और जो खामखाह जरायम होते हैं उनमें कावट होगी।

अन्त में मैं ज्यादा न कह कर यही अर्ज करना चाहूंगा कि मुल्क में एक तरफ अमीरी बढ़ रही है दूसरी तरफ गरीबी बढ़ रही है। इस तरह से प्लांस को बनाने से कोई लाभ नहीं होगा अगर हम गरीबी को दूर नहीं कर सके। मैं निवेदन करना चाहूंगा हमारी एकानामी कर्जा और टैक्सों पर चल रही है। उनको गौर करके कम किया जाये और गरीबी को दूर करने के लिये ज्यादा से ज्यादा स्टेप उठाये जायें।

Shri Ramananda Tirtha (Auranga-bad): In a few minutes' time, the proposals contained in the present budget will receive the seal of approval of this House. During this discussion we have seen that the Finance Minister has shown both firmness and elasticity wherever it was necessary. The present budget is, in a way, a basis for the Third Five Year Plan and, therefore, this House has shown necessary concern at the various discussions about the proposals.

[Shri Ramananda Tirtha]

either of taxation or of schemes of development. While commending the salient features of this budget, and also feeling some concern about certain taxation proposals, I would like to impress upon the House, and the country also, two supreme considerations that should weigh with us.

In spite of all that we have done so far there remains much to be done in regard to the gearing up of the administrative machinery. Last year while speaking at the general discussion stage of the Budget I stated that the success or the failure of the Five-Year Plans depends very much upon how the administrative machinery functions. Though it is changing for the better, there is still some scope for improvement and I am sure the hon. Finance Minister who is well known for his strength and nerve will see to it that the administrative machinery is geared up to the task which is expected of it.

Secondly, every citizen of this country has to see that he does his own duty so that the disparities in income and the uneven imbalances in the development of the various parts of the country are done away with. It is no use now crying hoarse over the matter. We have discussed the proposals quite at length and now the hon. Finance Minister has also given us an assurance that even if in future there will be any hardships felt he will look into them. So, let us put at rest all the grievances which we have had so far and see that the Third Five-Year Plan proves a success because on the success of the Third Five-Year Plan depends the entire prosperity of the future.

While saying these things and congratulating the hon. Finance Minister for what he has done in formulating the proposals of the Third Five-Year Plan and the actual scheme contained now in the Budget proposals, I would plead for a certain amount of consideration in regard to the area to which I belong and where I have

stayed for long. My hon. friend, Shri Venkateswar Rao, spoke something about Andhra State. I know intimately well the Telangana part of it and I know it for certain that it is a very undeveloped area. Whatever is done to develop it is necessary because I have toured almost the entire Tillangana area from village to village and I know that it is the direst poverty under which the peasant there is suffering. Andhra State will flower into the foremost State in India if properly nurtured and taken care of.

I plead for that. At the present moment I represent an area or a region which is also equally undeveloped. I mean the Marathwada area of the former Hyderabad State. When railway lines are pleaded for they are relegated to the background. When irrigation schemes are put forth, they are also not considered earnestly and special care which an undeveloped area requires is not being given. In the Plan that is envisaged we have stated very clearly that all these imbalances between region and region, between different sections of society and between classes and other categories will all be minimised. I wish the hon. Finance Minister in days to come will look to the development of these undeveloped areas more earnestly and with greater concern and will help them to come to the level of other developed areas. This is a crucial moment in the life of this country. We have accepted the democratic method of development and we wish to make that method a success. On the success of that method depends the future of democracy not only in this country but all over the world.

Finally, I would say that I fully support and am one with the sentiment expressed by Shri Asoka Mehta when he said that material development is not the only criterion for human happiness and weal. There should also be a moral basis for all our developmental activities. Therefore when we are creating money and are adding to our production, let us take the utmost

care to see that it reaches the most down-trodden individual citizen in this country. If these incomes do not go to minimise his hardships, we shall not be creating that fibre and that warmth which should come forth in making this stupendous developmental scheme a success. I wish the hon. Finance Minister godspeed and hope that the country and the administrative machinery will come up to its task.

Shri P. C. Borooah (Sibsagar): Mr. Deputy-Speaker, Sir, I associate myself with those hon. Members who have congratulated the hon. Finance Minister for bringing forward a bold Budget. It is bold in the sense that we need about Rs. 1240 crores for the implementation of the Plan projects which are to be taken up during the Third Five-Year Plan period. For raising part of this amount he has brought in some new taxes which will yield about Rs. 63.17 crores. It is seen that 50 per cent. of this money is going to come from the customs duties. This belies the belief that nothing could be expected from the customs duties. So, I congratulate the hon. Finance Minister so far as this aspect is concerned. But it is also seen that only Rs. 3 crores out of this amount of Rs. 63.17 crores is going to be brought from direct taxation and all the rest of Rs. 60 crores is to be had from indirect taxation. I need not mention what the effects of indirect taxation are on the people, because that has been said by many hon. Members. I would like to make only one appeal to the hon. Finance Minister which has not been fully voiced in this House up till now. That is about the impact of the excise and export duties on tea.

Tea occupies a very important place in building the economy of our country. We all know and take pride in the fact that tea is one of the highest foreign exchange earners of our country bringing more than one-fifth of the total earnings. Let us divide the time that we have devoted to the discussion of the Budget proposals and see how much time we have spent over dis-

cussing tea which is so vital for building our economy. Secondly, this is one of the biggest employer in the country giving employment to a million of our workers and part-time employment to another million. With their dependents it may be that about five million of our population is getting direct benefit from the tea industry. Thirdly, this industry has no demand on the foreign exchange whether in its running or in establishing new units. In spite of this our hon. Finance Minister has thought it fit to increase the excise duty on tea to the extent of 8 nP. per kilogram. As a measure of export promotion the export duty on tea has been reduced by 9 nP. per kilogram, while on the other hand the excise duty has been raised by 5 nP. to 8 nP. per kilogram. This will result in a net gain of Rs. 2 crores in export duty and a loss of Rs. 1.98 crores in excise duty to the Government. That means the actual relief offered is only Rs. 2 lakhs. This relief of Rs. 2 lakhs is being given to an industry which is responsible for producing 700 million lb. of tea. The tea areas of the country are divided into four zones: they are Zone No. 1, Zone No. 2, Zone No. 3(a) and Zone No. 3(b), and excise duty varies from zone to zone. The excise duty on tea produced in Zone 3(b) has been raised from 27 to 35 naye paise per kilogram. Most of our exportable tea comes from this zone, that is Zone 3 (b). If this has been done as a part of export promotion drive, I do not know how far this will be successful. On one hand the export duty has been reduced, on the other the excise duty has been enhanced. Nothing remains, practically. I, therefore, appeal to the hon. the Finance Minister to look into this question with due sympathy.

The Finance Minister himself has admitted in his Budget speech that the Indian tea is losing its foreign markets. Our traditional markets were the U.K. and U.S.A. The U.K. market is our mainstay. But for the last several years export to U.K. is gradually coming down. In the U.S.A. market the import of Ceylonese tea is increasing with the result that

[Shri P. C. Borooah]

for the last ten years import of India tea remains stationary. These are things which have to be carefully thought of. If we want to promote export of tea, we should be prepared to withdraw this rise in excise duty at least from tea which is to be exported. In that case Indian tea will be able to compete in the world market favourably and will again reign supreme.

The Finance Minister wants that there should be curtailment of home consumption. Up till now Government have not been able to make up their mind as to whether they want to increase home consumption or decrease home consumption. Till the other day Government were in favour of increasing home consumption. And for that quite a lot of money was spent in popularising tea in India and so many tea houses have been started in important centres of the country. Now we are being told that there should be a curb on internal consumption. First of all we have to decide whether we should curb our internal consumption or not. So far as we are concerned, it should, by all means, be enhanced; it is not because there is less of production and more of home consumption that export is decreasing. That is not the fact. Our export is decreasing, because in some countries we are being priced out. If the excise duty is withdrawn from exportable tea, our tea will again find a good market abroad. So far as internal consumption is concerned, we request the hon. Finance Minister not to curb home consumption. It will be a very dangerous thing. No industry should be made to depend mainly on foreign market. We must expand our home consumption, so that we may have a stable market. Our motto should not be more exports, more production and less home consumption, but our motto should be more production, more exports and more home consumption. This is my submission.

Shri Morarji Desai: Sir, I have spoken at great length at various

stages and covered all the points which have been raised during the Third Reading. I do not want to deprive hon. Members of their time; therefore, I shall confine myself only to important points.

In regard to tobacco used for hukka or for chewing, what has been done is not going to cause any great hardship. In any case those who use the hukka or chew tobacco are not poorer than those who use biris, but biris are paying much higher tax than this tobacco. There was a great deal of evasion of tax by using this tobacco by mixing it with the biri tobacco. That was why this step had to be taken. I do not think it is going to make much difference for those who use it for hukka or for chewing purposes.

As regards the allegation that Andhra has been neglected, may I make an appeal to my hon. friends who said this that that is not the only poor part of the country. The whole country is poor and the whole country has to be developed. All will be developed by turns, as funds permit, as opportunities permit. But we have got to see that every part, every bit of the country is developed. But if each one tries to pull its own way none will be developed.

Shri D. V. Rao: What is the order of priority?

Shri Morarji Desai: Let us therefore speak in terms of priority for others rather than priority for oneself. That is the only way the country can rise. If everybody says that there should be priority for himself, then he will be left last. That is why I plead: let us think of others rather than of ourselves and everybody will be provided for in this country.

It is said that villages are being neglected. That also is not true. It may have been so in the past, but that is not so now. We are constructing miles and miles of roads; we are

having transport services spread out; we are having irrigation canals which are meant only for villages. Crores of rupees have been spent on these items. Many new projects which are being set up are being set up in rural areas, so that the rural areas are benefited. We want to see the development of the rural areas to an extent that people would want to go to rural areas rather than to urban areas. But there should be no contradiction, or any question of a wrong competition between villages and cities. The two are complementary to each other. We have got to see that they complement each other rather than exploit each other. That is how we look at the development of city areas and the development of rural areas.

I hope that the Finance Bill, as it has ultimately been approved by the hon. House will be satisfactory to all concerned, on the whole, as far as a Finance Bill can be satisfactory.

Mr. Deputy-Speaker: The question:

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

The motion was adopted.

14.27 hrs.

COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS

EIGHTY-THIRD REPORT.

Shri Jhulan Sinha (Siwan): Sir, I beg to move:

"That this House agrees with the Eighty-third Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 19th April, 1961."

Mr. Deputy-Speaker: The question is:

"That this House agrees with the Eighty-third Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 19th April, 1961."

The motion was adopted.

Mr. Deputy-Speaker: Bills to be introduced. Shri Aurobindo Ghosal—absent.

14.28 hrs.

PREVENTION OF HYDROGENATION OF OILS BILL—Contd.

by Shri Jhulan Sinha.

Mr. Deputy-Speaker: I would like to inform the House that on the 24th March 1961, Shri Jhulan Sinha moved the following motion:—

"That the Bill to provide for prevention of hydrogenation of oils in India and for matters connected therewith be taken into consideration."

On the 7th April, 1961 when further discussion on the motion was resumed and after the discussion had concluded, the House wanted to divide on the motion. As there was no quorum voting on the motion was postponed till today.

Now I submit to the vote of the House the following motion moved by Shri Jhulan Sinha on the 24th March, 1961.

The question is:

"That the Bill to provide for prevention of hydrogenation of oils in India and for matters connected therewith be taken into consideration."

Shri Jhulan Sinha (Siwan): Have I the option to withdraw the challenge I made that day?

Shri Braj Raj Singh (Firozabad): How can he do it? It has to be put to the vote of the House.

Mr. Deputy-Speaker: Yes, he can ask for the permission of the House.

Shri Jhulan Sinha: I am not asking for permission to withdraw the Bill. I made a challenge for division the