as even a flight by Helicopter is considered risky. Nor has he been able as yet to fly over the crash site on account of adverse weather. An inspection on the spot will be carried out as early as possible but this may take some time on account of difficult terrain and uncertain weather.

7. Information collected by the Chief Inspector of accidents indicates that the aircraft crashed in a steep nose down attitude facing South East at a point estimated to be 3 to 4 miles from the Lemeking dropping zone. It is reported that no supply drop was made on that day. The Chief Inspector has also been informed that the estimated elevation of the site of the accident is about 2000 ft. on the steep side of a ravine with high mountains about fifteen to sixteen thousand feet on either side. The spot is about 54 miles as the crow flies from Daporijo and according to available information is inaccessible except by foot.

FINANCE (NO. 2) BILL

Mr. Speaker: The House will now take up the Finance (No 2) Bill, 1957. As the House is aware, twelve hours have been allotted for the various stages of the Bill. I should like to take the sense of the House as to how these twelve hours may be distributed among the various stages of the Bill.

Shri Bimal Ghose (Barrackpore): I would suggest 8½ hours for the consideration stage, three hours for the second reading and half-an-hour for the third reading.

Mr. Speaker: Is that enough?

Shri Ranga (Tenali): For third reading half-an-hour is not enough.

Mr. Speaker: Then we will have eight hours for general discussion, three hours for clause-by-clause consideration and one hour for the third reading of the Bill.

Pandit Thakur Das Bhargava (Hissar): Three hours may not be sufficient for clause by clause consideration. There are quite a number of amendments. I think the clause by clause consideration should have least six or seven hours. We may require at least four hours for amendments.

Mr. Speaker: There are many clauses to this Bill and there are a lot of amendments. So, it is no good saying afterwards: we did not anticipate that it will take so much time; now the time has to be increased. Now the hon. Members who have moved amendments may like to speak on them. Therefore, the reasonable thing would be to have six hours for general discussion, five hours for clause-by-clause consideration and one hour for third reading.

Shri Raghunath Singh (Varanasi): That is all right.

Mr. Speaker: So we will have four hours for clause-by-clause consideration and one hour for third reading. Hon. Members make the clause-by-clause consideration also general discussion. Therefore, there is no difficulty. The time-limit for speeches will, as usual, be 15 minutes for members and 20 to 30 minutes, if necessary, for the leaders of groups. Now the hon. Minister.

Shri T. K. Chaudhuri (Berhampore): On a point of order. This Bill, we are informed, has obtained the consent of the President for its consideration. But the hon. Minister proposes to make certain amendments as well. I seek your guidance....

Mr. Speaker: Amendment for increasing or decreasing the rates?

Shri T. K. Chaudhuri: For both. How do you propose to treat these amendments? Are they to be treated as part of the Bill or as ordinary amendments? Anyway, consent of the President is called for under article 117.

Mr. Speaker: Certainly. As hon. Members are aware, whenever in a taxation measure there is a proposal to reduce the incidence of taxation, no recommendation of the President is

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necessary. But when it is sought to increase the rates, as the hon. Minister is too well aware, it requires the recommendation of the President. No separate Bill is necessary by way of amendment. An amendment can be moved provided there is a recommendation of the President. I shall see. Hon. Members also may be watchful, and if the recommendation of the President is not there, that amendment will not be allowed. The hon. Minister himself will not introduce or move that amendment. Let us wait and see.

Shri Naushir Bharucha (East Khandesh): Also some of the amendments to the rates relating to income-tax which vary the share of the States in income-tax require the President's recommendation.

The Minister of Finance (Shri T. T. Krishnamachari): These are matters which should be taken up when the amendments are moved, not at the stage when I have not even moved for consideration of the Bill.

Mr. Speaker: Before I hear him, how can I say it relates to the amendment or to the Act itself?

Shri T. K. Chaudhuri: My point is that these amendments should be treated as part of the Bill. I raise this point at this stage because these amendments which the hon. Minister has sought to move, to a certain extent alter the scheme of the Bill. That is why I sought your guidance as to whether we are to treat these amendments as part of the Bill or not.

Shri Naushir Bharucha: They cannot be treated as part of the Bill.

Pandit Thakur Das Bhargava: How can it be unless they are accepted by the House? The Bill is there, and unless the amendments are accepted by the House they cannot form part of the Bill.

Mr. Speaker: All that I can suggest at this stage is this. First of all, for an amendment the recommendation of the President is necessary, then the House may not accept the amendment, but in anticipation of the House accepting and the recommendation coming, hon. Members also will table amendments to amendments. Let these be considered when these amendments are taken up. If they so alter the nature of the Bill as to be inconsistent with the scheme of the Bill, let us consider at that stage. I cannot dispose of the question of relevancy, whether it arises, or whether it is consistent with the scheme of the Bill or not unless I have the amendment before me. The time for consideration will be when the amendment is moved. This disposes of Shri Naushir Bharucha's objection also.

Shri T. T. Krishnamachari: I beg to move:*

> "That the Bill to give effect to the financial proposals of the Central Government for the financial year 1957-58 be taken into consideration."

The Bill has been before the House for almost three months now, and there have been usual comments on the provisions of the Bill both inside the House and outside. By and large, the criticisms against the Bill have been against the lowering of the exemption limit for personal income-tax and the reduction of the income-tax burden on the higher slabs of income. It is always possible to advance seemingly convincing arguments to support particular isolated view points but here we have to consider the picture of taxation as a whole and strive to achieve the maximum possible effect consistent with the objectives underlying the taxation proposals.

As I had stated in my budget speech the objectives of our taxation policy have to be shaped in accordance with four important criteria. The House

*Moved with the recommendation of the President.

will pardon me if repeat those criteria again. They are:

(a) They must produce a sizeable addition to public revenues;

(b) They must provide incentives for larger earning and more savings;

(c) They must restrain consumption over a fairly wide field so as to keep in check domestic inflationary pressures and to release the resources required for investment; and

(d) They must initiate such changes in the tax structure as would make tax yields progressively more responsible to increased incomes and facilititate an orderly development of the economy with due regard to the social objectives that have been adopted by Government.

I have re-examined the provisions in the Finance Bill that I am now seeking to place before the House in the light of the criticism made in the House and elsewhere, and I have come to the conclusion that the provisions of the Bill do not suffer from any imbalance or serious deficiency in any of its essential features.

These provisions have already been explained in brief in the explanatory memorandum prepared by the Ministry and circulated to hon. Members along with the budget papers. A further note explaining the various taxation proposals in greater details was also subsequently circulated to hon. Members. It is not, therefore, necessary for me to take the House in detail through the various provisions of the Bill. I shall therefore, confine myself here to the more important amendments that have been found necessary to the original provisions.

To take direct taxation first, I do not propose to make any further major changes in the original proposals relating to personal taxation excepting those which I had already mentioned in the House at the conclusion of the general debate. I have given notice to the House of an amendment by which a children's allowance of Rs. 300 per child, subject to a maximum of Rs. 600 will be added to the marriage allowance. This would mean that a person with two or more children will not pay income-tax unless his income is above Rs. 3,600 while those persons with income above Rs. 3,600 will pay a little less than what they would have had to pay under the original proposals. These children's allowances will however, not be available to individuals whose total income exceeds Rs. 20,000—a level at which such allowances are unnecessary. In fact, I propose to go a step further and withdraw even the marriage allowance for persons having a total income of above Rs. 20,000.

In the personal tax rates proposed, no surcharge is leviable on incomes up to Rs. 7,500 in the case of individuals, and up to Rs. 15,000 in the case of Hindu joint families. It is only beyond these incomes that the surcharge begins to operate. Even so, there has been some criticism that the shareholders in this class would be put to some disadvantage by reason of the fact that they would not be entitled to a refund of the Wealth Tax paid by the companies in which they hold shares. Fears have also been expressed that the payment of Wealth Tax by companies will result in the reduction of the return on the shares held by small shareholders and the value of their shares will also go down. These fears of any noticeable fall in the value of holdings of this class of assessees are, to my mind, somewhat exaggerated. However, I feel that it is worth while providing an incentive for these persons to invest in the equity capital of companies. I am, therefore, proposing that the normal limit exempted for surcharges should be increased by the amount of dividends if any received on equity shares, subject to a maximum of Rs 1,500.

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Hon. Members are aware that I proposed in the Bill a new structure of personal tax rates. This structure consists of a basic rate schedule applicable to all incomes and three items of surcharges. However, one of the items is a surcharge on unearned income. In fact, the nomenclature used is convenient and had to be used. It is not the intention and it was never intended to be in the nature of a Central surcharge. It has been argued that while a surcharge for the purposes of the Union has been a recurring feature in the Finance Acts for the past several years, the splitting up of even the ordinary rate into a basic rate and a stiff surcharge on unearned income will result in the diminution of the taxes normally available for the divisible pool.

This, however, is not the intention, but there is undoubtedly force in this argument. I, therefore, propose that the unearned income surcharge should be specifically mentioned as forming part of the divisible pool. I had no doubts about it in my mind, but the issue was raised and my advisers think that there is an interpretation of that nature possible. I had no intention that the Central should take anything beyond the normal surcharge of 5 per cent plus the additional surcharge over a particular limit of another 5 per cent, and this surcharge on unearned incomes, where as I have said we have used that nomenclature because it is convenient, should not deprive the States of the amount of money they will get by this money going to the divisible pool. The rest of the surcharges will, of course, be for the purposes of the Union.

Certain changes have been proposed in the original Bill in respect of what are known as 23A companies with a view to encouraging industrial companies to plough back their profits into their business for the purpose of maintenance and development to a larger extent than was possible under the existing law. While I am not proposing any changes in the original proposals in this respect, I propose to amend section 23A so as to remove its applicability to genuine public companies which, under certain circumstances, fall within the mischief of section 23A as it now stands. Shares held by Government or by statutory corporations like the Life Insurance Corporation or by companies in which the public are substantially interested are proposed to be treated as shares held by the public. Further, in deciding whether less than six persons hold the majority of shares in a company, the shareholdings by such legal entities as Government, statutory corporations or a company in which the public are substantially interested are proposed to be left out of account. Hon. Members will realise that it is our expectation that in the future, shares equity capital of those concerns which have a national importance will be progressively helped by agencies such as those I have mentioned, and the very fact that they hold shares should not convert the character of these companies into something which they are not really, because, after all, Government might represent the entire 370 millions, and the corporation might represent the entire lot of tax-payers in the corporation. We propose to remedy that defect by this amendment.

At present, the interest payable on moneys borrowed abroad and brought into India is chargeable to income-tax and supertax. In order to facilitate borrowing of funds from abroad by Government and local authorities, it was proposed in the Bill that interest on such borrowing abroad should be exempted from tax. Since then, I had given further thought to this matter. In the context of the present foreign exchange position, I consider it necessary to help industry to obtain finance in foreign countries. With the previous permission of the Speaker, I have already announced this measure in a press communique. I

am proposing an amendment to give effect to this decision, by which interests payable by Indian industrial undertakings on loans taken from approved financial institutions in foreign countries are sought to be exempted. Further, interest payable to a non-resident supplier or financier by an Indian industrial undertaking on loans obtained for the purchase of capital goods abroad are proposed to be exempted from tax, if the terms of the loan are approved by Government prior to the contract being completed.

Certain other amendments which I propose to the orginal provisions relating to procedural matters are more or less of a clarificatory nature and will become clear when the relevant clauses are taken into consideration.

I now turn to the Central excise duties. The House will recall that in deference to the wishes of the majority of the Members of the House, expressed during the general discussion on the Budget, I had announced the withdrawal of the proposed increases in the Finance Bill on the excise duties on tea as well as coffee. This decision was immediately given effect to by the issue of an exemption notification. It is now proposed to delete the orginal suggestions through an amendment which I shall be moving separately. At the same time, I had also assured the House that I would be examining sympathetically whether any further assistance is needed by the smaller categories of match factories, to enable them to compete on favourable terms with bigger units in the industry. As a consequence of our examination, I am glad to be able to say that it has been possible to give sizable relief to these two categories of match factories. Here again, effect was given to this decision by issuing suitable exemption notifications. I shall be separately proposing an amendment to incorporate these changes in the Bill itself. A similar amendment is proposed restoring the pre-Budget rate of duty with regard to kerosene oil.

I now come to tobacco. I must refer in some detail to the excise duty on tobacco in respect of which there appears to be a considerable amount of misundertanding. Hon. Members will observe that the Bill proposes two changes. Firstly, there is an increase proposed in the duty on *biri* tobacco, from 14 As. a lb. to Re. 1 per lb., and on other tobacco from 6 As. per lb. to 8 As. per lb. Secondly, there is a change in the tariff classification of tobacco. As I mentioned in my **Budget** speech, the tariff so far was based on what is known as the capability test. In other words, tobacco which, in the opinion of the Excise Department, was capable of being used for making *biris* was charged a higher rate of duty, while that which was not so capable or not considered to be so capable, was charged a lower rate of duty. The committee, presided over by my hon. friend Shri Raghuramaiah went into this matter in great detail and came to the conclusion that instead of a capability test, we should have the test of physical form. The latter would provide an objective criterion, while the capability test was necessarily a subjective test, largely confined to the particular officer who determines the category.

Since the introduction of the Bill, I have received from many sources appreciation of the changes in tariff classification. I have, however, also received numerous representations on this subject, and it seems to me that the grievances are not so much against the increase in the duty itself as against the application of the higher rate of duty to tobacco, which under the old 'test' was being charged with the lower duty. The latter complaint is in some cases genuine, and the reason is not far to seek. The types of tobacco grown in our country, the methods of processing and the matter of their use are so varied that there still remain some marginal cases in which, although the form is such as to attract a higher rate of duty, yet the actual use is for fur-

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poses which should really attract the lower rate of duty.

There are two ways of meeting this difficulty, which, I may inform the House, arises in respect of not more than ten per cent of the total production of tobacco. Firstly, we should give the growers time for adjustment. For this purpose, it has already been announced that till 31st December, 1957, unmanufactured broken leaf tobacco of inferior type other than the flue cured tobacco will be charged to the lower rate of duty on condition that the tobacco had been broken before the 16th May, 1957.

Secondly, difficulties in respect of particular types of tobacco are being examined, and the grievances sought to be removed. In this way, it has already been decided that Kampila tobacco of U.P., which is cured in single leaf form and not in bunches and coils etc., Kutti, Tikkia, Khandia and Pakwa tobaccos grown in U.P. Bihar and Punjab, which are chopped in green state before curing, should be classified as subject to the lower rate of duty. Similary, Hooka tobacco grown in and around Jhansi, which is practically cured in whole leaf form but is presented for assessment in broken leaf form is allowed to pay a lower rate of duty. I have every hope that a solution will be found to other similar difficulties. But I hope hon. Members will appreciate that these are not basic problems which are of a fundamental nature, but marginal cases inevitable in any change made in the tariff classification.

Coming now to the increases originally proposed in the postal rates, the subject was fully discussed here during the general discussion on the Budget, and in my reply, I had already announced Government's decision to withdraw the proposals relating to increases proposed on postcards and parcels. I had indicated at the same time that to compensate the resulting loss in revenue, it will be necessary to raise the rates for inland letters from 13 nP. to 15 nP. At the same time, the initial slab of weight for inland letters will be raised from 1 tola to 1½ tolas. The additional weight will also be computed in 1½ tolas instead of 1 tola as at present, and the rate for every additional 1½ tolas would be increased to 10 nP. as against 6 nP per additional tola at present. As I pointed out in my reply to the general discussion of the Budget, this will mainly affect business-houses and not the common man. I propose to move the necessary amendments to this Bill at the appropriate time.

Certain points were raised by hon. Members in regard to those changes that are being made which are in the nature of new impositions or increases in taxation. Essentially, I think, they relate to the postal rates. Care has been taken to see that any lacuna that there might possibly arise by reason of the constitutional provisions not being observed will be avoided. And I am sure the Secretary to the Lok Sabha has the necessary authority with him in regard to the changes that we have made. In fact, it is a matter where it is rather difficult for us to decide whether we should bring these changes in the form of a new Bill, even though the changes are made as a consequence of certain changes made in the original Bill. I sought advice, and the advice was that it could be made in the original Bill and it need not form a new Bill. Ample care has been taken to see that these changes are covered by requisite authority from proper quarters.

Mr. Speakeer: Motion moved:

> "That the Bill to give effect to the financial proposals of the Central Government for the financial year 1957-58 be taken into consideration."

There is an amendment to this motion to the effect that the Bill be circulated. But the hon. Member who has tabled that amendment is not in his seat. Therefore, it does not arise.

I would now call hon. *Members.* Some of them may speak on the financial aspects, and some others on administration, and some others, of course, on both. I want to see that the level of the debate is high.

I will ask one from the Opposition side and one from the Government side to speak on the same matter. It will enable me to chose speakers from among the list that has been given to me.

Shri Nagi Reddy (Anantapur): Mr. Speaker, Sir, it is unfortunate.

Mr. Speaker: Why does he start with 'unfortunate'?

Shri Nagi Reddy: Because it is unfortunate—that I have to speak for the first time against the Bill.

The Finance Minister speaking just now told us—of course he avoided to speak of the basic problems of a fundamental nature now because he has talked of them in his earlier budget speech—in explaining further he told us that the four important criteria which he had enumerated in the budget speech had been followed even in moving his amendments. The first thing is that we must look at this Finance Bill not only from the point of view of the central budget scheme but generally on a national scale as to what is actually happening in the States and in their budgets and how people are being taxed there, and hence how we should tax them here. We are told that all these new taxes that are being imposed are fundamentally for three reasons. One is to implement the Second Five Year Plan. The second is naturally our advance to the socialist pattern of society, to reduce disparity in wealth. The third is to reduce expenditure. Of course, the Finance Minister always finds scope to reduce expenditure only so far as the common man is concerned, and he has come forward to hit him below the belt.

Shri C. D. Pande: (Naini Tal): Reduction of expenditure is not aimed at all

Shri Nagi Reddy: He says he is aiming at reducing expenditure. Reduction of expenditure is a very important factor not so far as the Government is concerned—Government, of course, never reduces its expenditure; it increases it, and sometimes very unnecessarily. All the same, a very important factor in *bringing forward all his proposals is* that the common man must reduce his expenditure. Therefore, he thinks that he should tax the very common articles.

One feature I have found in these ten years of rule is that there is a very important, fundamental criterion *of the taxation proposals. It is very* evident from a little historical knowledge that our socialist pattern of society is very clearly being dispensed with. We are told that in the First Five Year Plan period the national income of the country has increased and, therefore, the *per capita* income too. But in all these five years of the First Plan I have found that in our taxation proposals, Government has come forward only to tax the common man. Therefore, we have been finding a steep increase in the curve so far as the taxes that are collected from the common man are concerned, but not so through direct taxation.

Let us look at the figures. In 1948-49, the income from direct taxation has been Rs 183 crores. After 8 years, in 1956-57, after the national income has increased and the *per capita* income has naturally increased—I do not know, unless we are told that the millionaires have become paupers—the increase through income tax or direct taxation is almost nil because the figure is Rs. 189 crores.

Going back to the central excise duties, we can see that in 1948-49, the income on this account has been about Rs. 51 crores. By 1956-57, it has increased to Rs. 188 crores. Of course, by the latest taxation proposals, we will add probably about Rs. 50 crores

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and then we will know as to where we stand.

Even in the central excise duties, where are we hitting at? Our protogonists socialist pattern of society tell us that we must all sacrifice, tighten our belts therefore increase production for the sake of the good of the country. It is for the sake of incentives of monopolists that we have been giving them concessions from 1948. I can read out the list of concessions that have been given to them from the time the Congress Government has come into power in 1948. It is a very big list. I will just give a few examples.

We have at one stage reduced the business profits tax, reduced the tax on undistributed profits; then there is reduction of income tax on companies (along with the concession for income of Rs. 25,000 and below), reduction in super tax, then abolition of the capital gains tax itself. Then we come to super tax reduction, business profits tax abolition and so on and so forth. I can go on enumerating them. But I would like to ask whether Government has thought fit at any time in its history of ten years to come forward to give a little hope and a small incentive to the common man by reducing the tax on any item on which the common man depends!

Let us take kerosene. Without the new tax that had been imposed—fortunately, at least on one thing the people's voice got into the ears of the Finance Minister and therefore, he had to bow down to it—kerosene was fetching us only Rs. 20 lakhs in 1948. It is now fetching something like Rs. 10 crores. The rate of increase can be seen; and income-tax, of course, does not increase. Naturally, we must think that the purchasing power of the common man has increased so much that the millionaires are unable to provide us with a little more money so far as Government's construction programmes are concerned!

The tax on sugar which was Rs. 6 crores in 1948, increased to Rs. 18 crores in 1956, and we are going to increase it to Rs. 37 crores if we accept the present taxation proposals. All this because we are expected to feel that sugar is being consumed too much and we must reduce our consumption for the sake of increasing exports. It is very funny logic to say that the common man must reduce his expenditure, the middle-class man must be prepared to tighten his belt, at the same time, allowing quite an amount of profit for all the industrialists!

In the same way we come to vegetable oils, oils which are commonly used by the poor people because they cannot use ghee or butter. Vegetable oil is used only by the working classes in the villages and the smaller people in towns. Naturally, they will have to bear the burden of the increase, from Rs. 2 crores in 1948 to Rs. 8 crores. Similarly, in the case of matches too.

I would have been very happy if the Government had come forward in 1956 with these proposals and then entered the elections. They were hiding behind the screens. Now that the elections are over and they have come back in a huge majority, they come forward with any proposal because they have got the road-roller majority. The people will have to wait and see what the Finance Minister is doing.

This is not the only reason why I say that the Finance Bill has to be opposed. It has to be opposed for the simple reason that this Bill will be responsible for increasing the disparities in wealth, for increasing the wealth of the wealthier classes and for reducing the capacity of the poorer classes and for making them poor still further. By the end of the Second Five Year Plan we will certainly see that the country as a whole might probably be richer because the national income might have grown up but the middle classes

and the poorer classes will not gain anything from it. We have warned about it.

Shri P. C. Jain one of the economists of the country has told us that the way in which the Government is proceeding today will only mean that the wealthy classes will grow wealthier and the poorer classes will certainly be reduced to still further poverty.

Pandit K. C. Sharma (Hapur): What will become of the Wealth Tax?

Shri Nagi Reddy: We know that. After the wealth has been exempted, we are going to tax it; after exempting expenditure we are going to tax expenditure. The Estate Duty has fetched only Rs. 2 crores because Millionairs are dying paupers; otherwise they would not go to heaven. This Wealth Tax and Expenditure Tax is only a sugar coating to cajole the people to swallow the present Finance Bill. The Wealth Tax and Expenditure Tax are ornaments that just glitter. Scrape them and you will find that they are not gold. I would not use that word—I do not know whether it is parliamentary or not—but I would as well say: Let me be away from being in that category of those who are deceiving the people through the Wealth Tax and the Expenditure Tax in front and the Excise Duty behind. At least I am not going to deceive people like that. Surely, people of our country are capable of understanding exactly what is happening now.

Let us take the country's overall picture. Our national budget has to be seen only through the eyes of the whole nation. We should also see what is happening in the States because people are being taxed by the Centre, by the States and by municipalities and in so many other ways. The Centre should know that people are being taxed the Sales Tax and that it is the only major tax on which the State Governments are depending for their income. No State Government comes forward with a Wealth Tax; no State has come forward with an Agricultural Income tax. They are not prepared to tax the people who are capable of paying, except, probably, one State Government which has taken the cue from the Finance Minister and taxed wealth. That is the Kerala Communist Government.

Shri Bimal Ghose: Oh! they have taken the cue from the Finance Minister. (*Interruption*).

Shri Nagi Reddy: It does not matter; it is mutual understanding. (*Interruption.*)

Shri T. T. Krishnamachari; Why should you enjoy it all yourself?

Shri Nagi Reddy: Everywhere it is a deficit Budget. Every State Government except the Government of Kerala has produced a deficit Budget and therefore the country is going to be led through greater inflation. The inflationary tendencies are growing. The Central Government must at least come forward and say: 'If you are not going to tax wealth, agricultural or other wealth, then we will tax it and collect it on your behalf and give you that income'. So, instead of increasing our taxes on matches, on sugar and other commodities which are very essential for the common man, let us come forward with a new proposal. Let us see that the Wealth Tax takes into account the agricultural wealth also. Unless we are able to do that I am sure the present Finance Bill is not going to increase our capacity to finally implement the Second Five Year Plan.

We have been told that our national income has increased and the *per capita income has increased*; and, therefore, we must mop up the excess money that is there in the country. The Finance Minister and the Government must be able to know where the increase in the national income and the *per capita* income has taken place. The country is not one entity; it has got different sections and different classes of people with different incomes. There is the agricultural labour class. Everbody knows—and even the Government reports say—that their income has not increased.

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There is the poor peasant class. Because of the extremely low prices in 1955, they must have been hit very badly. At least the Rayalaseema Co-operative Society Report says that the poor Peasants' income has not increased either due to a rise in prices or a fall in prices. He is worse off than what he was even in the war period. The income of the middle classes has not increased. We know that for the simple reason that the rise in prices has been there along with the standard income they have been receiving for the past 5 years. Their *per capita* income has not increased. Where is the increased income? Where should we go to tap the excess which exists in the nation. That is exactly what is not being seen. That is why I say the Finance Minister is blind to the economic changes that are taking place in the country, and when talking about big people he talks about national production and incentives, increasing our industries and so on and so forth. It is said that it is only the working class or the common man who talks of his wages, of his own stomach, his own food etc. whereas the monopolists are always thinking in terms of national development, in terms of incentives, in terms of national production, in terms of national income and so on. They always come forward with proposals that for the sake of incentives they should be excluded from the Wealth Tax, for the sake of incentives they should be excluded from the Income-tax etc.

There are a good number of loopholes in every tax and, of course, we will not be able to plug them all. We are not even prepared to plug them and so we give them greater scope for tax evasion. This is what exactly is happening with regard to the Expenditure Tax Bill. That is what I am afraid is happening with regard to the Finance Bill.

13 hrs.

A lot of incentives have already been given to the bigger monopolists. Because the income from the income-tax is going to be reduced due to further concessions in this bill the Finance Minister has to find the money; so he has lowered the base. That is always the best way of increasing your income-tax. The base has been reduced from Rs. 4,000 to Rs. 3,000. At the same time he wants to give incentive to the higher income group, because he wants our productive capacity to be increased. You are eagre to give incentives to the capitalists. But is no incentive necessary for the common man? We have been told that the country has to produce more. But so long as the country is dejected, demoralised and not at all interested, when the common man finds himself in tight corners in his daily life, he cannot have much incentive.

Therefore I say that this is a new kind of socialism that I have been hearing of; this is *de luxe* socialism. I have certainly not understood for the past so many years this twentieth century socialism, made in India, propounded by our Prime Minister and now being put into action by our Finance Minister. I am sure that he is going to lead us to greater poverty and therefore to greater troubles.

In the same strain the foreign capital has also been given a lot of concessions. I have been a student of our Prime Minister, when he had not yet become a Prime Minister. I have read his books and his speeches, in which he had said that any foreign private capital that enters into any other country, especially on their own terms, will not increase capital formation in that country. We know how foreign capital is now entering our country. We are even reducing tax on them; we have reduced even the wealth tax and given them a lot of concessions. We are told all these are incentives for the foreign capital to enter our country and increase our productive capacity.

Shri C. D. Pande: It has gone on strike already.

Shri Nagi Reddy: It will not go on strike so long as we are prepared to give them all kinds of concessions. Foreign capital is capable of threatening a strike. We are not afraid of our own people going on strike and we would give no concessions to them; but we are always prepared to give concessions to the foreign capital, because our Finance Minister is capable of being approached by the bigger people. How can a common man come and approach him and tell him how he is suffering from his taxation proposals? There are Chambers of Commerce which can meet him; there are manufacturers' associations that can go and talk to him and he is very close to them. But how is the agricultural labourer, how is the peasant, scattered in millions of villages in our country to go and talk to the Finance Minister to explain his difficulties? It is an impossibility. The foreign financiers are much cleverer in that respect because they have got experience of hundreds of years of exploitation of this type, and we have certainly been giving them quite a number of concessions.

Throughout his budget speech what does the Finance Minister talk of? He speaks of giving "incentive to work and save;" "reduce taxation to encourage foreign investment," "the shareholder or the investor expects to get a reasonable return on his capital". But the common man does not expect any return for the work he does. He speaks of greater need for providing incentives for those who work and manage concerns. I can hear from this place our Finance Minister's heart throbbing in sympathy for all the difficulties that the monopolists are undergoing in such great numbers. But I can always feel that his heart is very hard when it comes to a question of giving some relief to the common man. This is the way we have been proceeding.

I must say that for the past so many years we have been trying to increase production. I am not against taxation. I am certainly for taxation, and I can tell the Finance Minister that I am also for sacrifice. I also want the country to bear the burden and to produce more. But I would say: let there be equal sacrifice from all sections of the community; let there be equal sacrifice from every one. But the present method of accumulating capital for greater production is not the proper method. You might say that this is destructive criticism. I may be asked; where are we to find the money? No country in the world, especially a backward country at that, has ever increased its productive capacity without mopping up the dead capital that existed within itself. The dead capital in our country is huge. We have not tried to mop up the capital with the feudal landlords and the princes—in the form of gold. You may say that you have given them some guarantees and so you cannot tax them, by going back on your word. I would like to remind them what we told the people in 1930 and in 1936? How is it proper, I ask, to go back on those promises that we made some thirty years back and stick to those which we made only about four or five years back?

I would like to remind the Finance Minister, probably he was not a congressman in 1920 or 1926 when Gandhiji gave his famous speech in the Banaras Hindu University.....

Shri Bimal Ghose: When did he become a congressman

Shri Nagi Reddy: That I have no idea .. asking the princes to bring down and place their wealth, especially jewels and gold that they possessed so that the country can make use of them and increase its own capacity to produce We have all become Ministers.....

Shri Bimal Ghose: Not we.

Shri Nagi Reddy: The Congress has come to the Treasury Benches. Unless they follow up their programme which they have placed before the country, there is no possibility of ever increasing production to the extent that we

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want. In the end I would only warn them that if we proceed in the manner in which we are doing there would be only a greater crisis after two or three years and for that the responsibility will be only on those who are in the Treasury Benches today.

Mr. Speaker: I would like to announce that Secretary has received a letter from the Finance Minister to the effect that the President has, in pursuance of Articles 117(1) and 274 of the Constitution, recommended the moving and consideration of the amendments No. 1, 13, 14 (which introduces new clause 16) and 15 and 16, which have already been circulated to Members.

Shri C. D. Pande: Sir, never before in the history of this Parliament has the taxation policy of the Government raised such a storm and has disturbed so much the economy of the nation. Within the last three months we have seen various criticisms of the Government, various criticisms of the heavy taxation and various criticisms of the lack of enthusiasm on the part of private entrepreneurs, and nobody seems to be happy about what has been done. One can understand that the heavy taxation can displease a handful of capitalists. We do not mind that; we can ignore them. They are about 30,000 or 40,000. But the question is whether we have pleased anyone. The question is whether we have pleased the middle classes; the question is whether we have pleased the intelligentsia of the country, the doctors, the lawyers and the proletariat. As far as the proletariat is concerned, they have got their pistol in their hand and Government is always willing to bow to them.

Therefore, the classes which are worst hit by the taxation policy of this Government are the upper middle class and the lower middle class. It is in the interests of these classes of people that I want to say that there is something fundamentally wrong in our conception of taxation.

We have brought down the exemption limit of income-tax from Rs. 4,200 to Rs. 3,000. In these days of inflation, when prices are rising, when wheat is being sold at Rs. 20 a maund, from a family consisting of five or six members, many of whom are dependants and are not employed, do you think only a sum of Rs. 3,000 is good enough to be exempted from tax? Do you think that such a family is not making any sacrifice for the cause of this country? When they purchase sugar, match box, beedi and other things, are they not conscious of their obligation to the country in the form of the Second Plan? Even the Prime Minister came to the help of the Finance Minister by saying that the limit of Rs. 3,000 is an excellent one, because he wants to broad-base the taxation policy.

I do not agree with him on two fundamental points. One is, the income of Rs. 3,000 a year is so low that we cannot conceive of taking direct tax from a man who has got that income. He has already got enough burden of indirect taxes, leave him alone at that. Secondly, the exemption limit of Rs. 3,000 is so low that you will be roping in about two lakhs to three lakhs of people more. If you do not care for them, if you just bestow your attention on people with higher incomes—I am, in fact, in favour of raising the exemption limit from Rs. 4,200 to Rs. 5,000—it is likely that you may get more amount with your present staff, which is already depleted and which will be depleted still further in the collection of wealth tax, expenditure tax and other taxes. Your staff will be utilising its time better, with greater emphasis and greater production in income-tax.

Therefore, I would suggest that the income-tax exemption limit should be raised from Rs. 4,200 to Rs. 4,600 for the two reasons that I have already mentioned. I want that you must do this as a matter of gesture, otherwise your sympathy for the down-trodden will have no meaning.

Apart from this, I want to touch a few salient and most important questions that are facing the nation today. The question is whether we, in our efforts to tax or to embark on a new taxation policy, have given an incentive to those who are engaged in industry. Of course, there is a sort of cold war in this country against the private sector. I do not mind that, provided the public sector rises to the occasion and proves to the country that it can manage things better. We do not mind if private enterpreneurs do not come forward, if they have no enthusiasm. But, are you prepared, is this country prepared, is Government's machinery prepared to take upon itself the entire mechanism of production of wealth in this country, whether in the form of jute mills, cotton mills, cement factories, paper factories and things like that.

The Finance Minister might say, yes, we are willing to take, let them resign and we will take their position. But you have not shown your capacity to manage the public sector in the manner that one should expect from you. I will take only a few examples. Take the Nepa Mills. It is a well known fact that Nepa Mills produces newsprint and the factory costs Rs. 8 crores, whereas from ordinary estimates if other persons had taken that concern it would have cost only Rs. 4 crores. The rated capacity is 30,000 tons a year, whereas production is 10,000 tons a year. Is not that enough to show that you have not got the proper staff or technical skill, or even the ability to manage such concerns with efficiency and economy?

Shri T. T. Krishnamachari: May I, Sir, remind my hon. friend that the Nepa mills was started by the private sector and the public sector merely came in for purposes of salvage?

Shri C. D. Pande: It was better to close it down at that stage rather than keep it alive. The annual loss in the concern in Rs. 15 lakhs. I do not know for how long it will continue. Some reckless adventurer took to making newsprints without any capital, and you went to his help. That was not the occasion to help such adventurers. It is better that they fail. They should have been allowed to fail instead of your taking over concerns which will never prosper.

Then there is another example of coal mines. Of course, a Minister himself admitted this, when he asked: "Well, Pande, do you expect Government to get things so cheap as they get in private agencies"?

Shri T. T. Krishnamachari: I do remember to have admitted anything of that sort.

Shri C. D. Pande: The hon. Minister, Sardar Swaran Singh told in this House that the Government concerns, naturally, cost a little more. The question is whether your coal production is at par or on a competitive position with that of the private owners.

There is the Churk Cement Factory. Other factories are selling cement at Rs. 83 a ton or something like that. That factory has got a selling margin, which has been fixed by the Government, of Rs. 20 higher than the price at which other factories of the same type are selling.

If you are not satisfied with all these examples, you have now taken the biggest concern from private owners, and that is the insurance business. Within the last 18 months the insured amount has gone down by Rs. 68 crores, according to the figures given by you in this House. Every year there was a rise of Rs 30 crores to Rs. 40 crores in the insurance business. In the last 18 months, when you managed the business, it has gone down by Rs. 68 crores. Can anyone expect that there is a possibility of this business being managed in a better way in the public sector?

I leave this chapter at that. There are other things on which I want to speak. There is this question of foreign exchange. Much has been said about frittering away of our assets in foreign land. In fact, I do not mind that much, because the Finance Minister's speech has convinced me to a certain extent that on the basis of

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these purchases in foreign countries our Plan has come to what it is today in the private sector as well as in the public sector. But, I am more concerned about the frittering away of the enthusiasm that had gathered in this country five years back, and which is not there today. People are not coming forward to start new industries. Is that frittering away of enthusiasm of the people less harmful than the frittering away of national assets in foreign lands? Both are harmful. I consider that the withering away of enthusiasm, which is life of the private sector, is more harmful. You will never be able to replace that amount of activity. You may say, let them have their own funeral. It is not their funeral, I should say. They may be dishonest or fraudulent, but they are discharging a duty to the country, to the society, and that is production of wealth, whether by way of cotton mills, jute mills, sugar, cement, paper and things like that. They are doing some service to the country. They may be having large profits. Mop up their profits by all means, but do not paralyse, do not wage a cold war on them; it is nothing short of a cold war.

The Finance Minister has brought before this Parliament two very vital measures of taxation, and he has promised two more He has brought forward the wealth tax and the expenditure tax. Do you know what it has cost the country already, what it has cost the Exchequer? The total capital of these companies was Rs. 1,000 crores. By your single speech, by your single remark here, the capital of these companies has come down to Rs. 850 crores from Rs 1,000 crores. The shareholders have lost Rs. 150 crores within the last 15 months, and you have lost a great deal

Shri Mohiuddin (Secunderabad): May I know who is this "you"?

Shri C. D. Pande: "You" means the treasury here. I am sorry. The Speaker has not got that much assets to lose; therefore, it is only the Government that can lose. The shareholders have lost Rs. 150 crores and the Exchequer has also lost tax on that. If I may put it in another way, you have lost, the community has lost ten years appropriation of the taxes.

Mr. Speaker: Why not the hon. Member say: "We have lost"?

Shri C. D. Pande: We in this country have lost. We have already lost what we will be realising from the shareholders in the coming ten years. Such a precious national asset has been lost. Rs. 150 crores have been lost, and your taxation rate is only one per cent. What we have lost will not be realised within ten years, because your taxation is only Rs. 12 crores and the country has already lost Rs. 150 crores.

There is another aspect. That is what you call a check on the inflation. I have never been able to understand how the mopping up of the capacity of a handful of persons, whose purchasing power does not at all effect the common man, will lead to inflation. In fact, I was reading in this morning's papers a news from a correspondent in London. It was the *Statesman*. There, the correspondent has said that what matters is the common masses' purchasing capacity. If that increases, that causes inflation. The labouring classes who have got the pistol in their hands, if they get more wages, then there is greater inflation, and there is rise in prices. If they ask for more wages, then the spiral of inflation starts. To meet that, what you have done is nothing. Your simple remedy is to mop up the purchasing capacity of the handful of persons The purchasing capacity in the hands of a handful of persons has no effect whatsoever on the inflation or the check on inflation. Therefore, the Government will have to be careful and they will have to realise that inflation will not be stopped merely because we have mopped up the purchasing capacity of the few. In fact, it is the bringing down of the prices that will help, so that the proletariat may not ask for higher wages. If the higher wages go to the proletariat by force of circumstances, inflation starts.

But I do not grudge what has been granted to them. I welcome the step that has been taken by the Government to appoint a Pay Commission, but I am sure that it will entail an expenditure of Rs. 20 crores. When that amount goes into the market, there will be a further rise in prices and that rise will again compel our friends and even us to ask for more wages. This is inflation. You are not having any remedy to meet that situation.

There is another question. People say that we have given enough concessions for the industries to be brought forth and for the industrialists to come forward with its capital and investment. Then, of course, saving is the greatest burden of the song of the day. I am absolutely against this pure saving. I am in favour of the wealth being earned and wages being distributed and all that amount should pass through the economic mill. Then the cream should come to you and the economic activity which is increased thereby should come to you. That should be the real economic policy of this Government which the Government have not followed. Merely because you have mopped up the purchasing capacity, it is not enough. Merely because you make an appeal to the people that they should save, things will not improve. What is saving? Saving this year is a taxable wealth next year. Do you think that saving requires any sermons from the Government? Saving is a natural instinct. Tagore has said in a couplet of his—I am rendering it in English,—as follows: "Cupid's archery requires no schooling". Similarly, this instinct of saving is there. Man's instinct is to save, provided he has the margin to save. There is a sense of safety in future, provided there is the margin to save. If these two things are there, there is nothing which will prevent savings to be achieved. Saving is a tendency, a proclivity of man. Saving is an inborn thing for man, only provided that there is the margin to save, and provided they have a faith in their future. What is their faith in their future?

Shri B. S. Murthy (Kakinada—Reserved—Sch. Castes): What about the Communist countries?

Shri C. D. Pande: They also save?

Shri B. S. Murthy: The people?

Shri C. D. Pande: They get 20,000 roubles there. The hon. Member is thinking of the Communist countries 20 years back. Today they have changed. So, by a mere appeal to save, do the Government think that everything will go well? The ordinary man has lost faith in any incentive. He thinks that if any wealth is acquired, it will not be his in the future. So, if there is no faith in the future of his wealth and if there is no faith in his property, how do you expect that people will starve themselves today so that their children might leave some wealth tomorrow, because that is not guaranteed now. Of course, I do not blame the Government that they have not visualised. But they should visualise further and see what their policy leads to. It is very easy to tax, but its repercussions on the public mind, those people who have not to pay expenditure tax, are great, and they are disturbed. Those people who have no property whatsoever are disturbed. Why? Because, a new philosophy has been taught to the people of India. But it will take years for you to teach the people of India that the money that they have earned and the money that their parents have left is not to be spent according to their desire and that Government can interfere and say what they have to spend. I think even if I go to the villages or to the people of this country everywhere, it will mean hard efforts to make them understand the thing. It will be difficult to make the poor man understand that the money he has earned cannot be spent by him and that he has no right to spend it, because, if he spends on something, he will be interfered with by the Government. So, you should prepare the country for such things and then launch such taxation measures as are likely to enthuse the people to save and not to lead to a tendency for inflation.

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Then, it is said that we have made enough margin and enough concession for the foreign firms coming to this country and investing. I had occasion to speak to a few big businessmen who had come here from the West. They told me that if they had known the course of events in this country and the possibilities of such taxations, the Standard Vacuum Oil Company would not have established a refinery in Bombay and the other refinery would not have established itself in Waltair. They have to pay Rs. 20 lakhs a year. Do you think that after this taxation, any foreign capital will come to this country? My friend was referring just now that the Government have given this much. But I tell you, within the last two years, not a single company has come from a foreign country and it is not likely in the future also, because you have barred the way of their coming to this country by your taxation.

Shri Sinhasan Singh (Gorakhpur): Rs. 62 crores from Russia.

Shri C. D. Pande: It is not an economic money; it may be political money. There should be a careful scrutiny of the measures of taxation and you must realise what will be its repercussions on the public mind; and whether saving and appeal to saving is enough or whether there should be a climate for saving and whether the people are assured that the saving will not be taxed so much and that it will become useless. The people should not lose the value in terms of money, and as it is, the people seem to have lost faith in insurance and in property. Even the ordinary man has lost his faith in a dwelling house. These are the conditions What is the remedy that the Government propose to take recourse to so that the things might improve. Merely a policy of hatred and jealousy towards wealth and a little lip-sympathy for the poor is not enough. If it is considered enough, then I am sorry that you will not realise your dream.

As far as the possibility of fulfilment of the second Five Year Plan programme is concerned, I can say that your figures are not firm. At one time, it was Rs. 4,800 crores. Then it became Rs. 5,300 crores. I can say that today our estimates have already risen in every project. The estimates are rising and you are granting the rise. At this rate, it will be Rs. 7,000 crores. So, you tell the country. The country has the right to know from you what is the final estimate of the Plan. If it is Rs. 4,800 crores, they may be satisfied. But, if it is Rs. 7,000 crores, they might not, because it might go beyond the possibility of achievement. A single steel plant was estimated to cost about Rs. 100 crores. Within the last three years, it has come to Rs. 170 crores. For Durgapur, the estimate has come to Rs. 170 crores. For Bhilai, it is Rs. 160 crores.

Shri Dasappa (Bangalore): Rs. 138 crores and Rs. 131 crores respectively.

Shri T. T. Krishnamachari: I wish the hon. Member is not interrupted. His train of thought is interfered with, when he is so full of figures which are inaccurate

Shri C. D. Pande: Do you think it is going to stick to Rs. 100 crores? If it is not Rs. 170 crores in Bhilai or Rs. 170 crores in Rourkela, it can go up to Rs. 120 crores and Rs. 150 crores respectively. I have some justification in saying it. It might be wrong by two or three crores.

Now, on Bhakra Nangal, this House made a tremendous appeal to make economies. I have never seen a single item of real economy. It is not by pruning a small item here or a small item there or by sending one paper less to the Members of Parliament or by putting the paper in a less beautiful envelope that economies are achieved. What we need is economy of the real kind. If the figure was estimated at Rs. 100 crores or Rs. 120 crores, and if the prices had gone up, the same project should cost Rs. 150 crores, or Rs. 160 crores, but not Rs. 190 crores. There has been no sustained effort to prevent the huge wastage in certain cases and things which are not

necessary, which are being done. Therefore, the country has no faith in the sense that you are spending more. Can you make people understand that in a budget of Rs. 4,800 crores, there is no possibility of economising Rs. 200 crores? I think those in this country who have seen the public works being done, the Government works being done, will never be convinced that there is no possibility of a 5 per cent. saving. People put the possible saving at 15 per cent., but I put it at 5 per cent., which comes to Rs. 250 crores. If you do that, you save that much of taxation and it will give you results which are not possible by this squandering. You are imposing taxation without minding what would be the effect of it. The lesser the taxation, the greater is the incentive for the people to produce wealth and to spend. In the scheme of things, where excise duties and sales-tax predominate, I think that the best policy is to let the people alone and give them the incentive to produce wealth and to spend as much as possible, because your mechanism of sales-tax and other taxes are such that they will bring you more money than you need.

If one example is needed, I believe one single item, the excise duty on sugar and cloth, will be producing a greater amount of money than the entire wealth-tax. If wealth-tax, according to the latest estimates of the Finance Minister, will bring you Rs. 12 crores, the excise on cloth has already been bringing much more. So also the excise duty on sugar.

Mr. Speaker: What I would suggest to hon. Members is this. Wealth-tax and expenditure-tax are independent taxes. Any subject can be brought in here, but hon Members will have an opportunity to speak on them separately.

Shri C. D. Pande: I have almost finished. I was just going to tell that it is very easy to disturb things, but it is very difficult to construct them in a very constructive manner. Therefore, the taxation policy should be such that people should be inspired to save and invest money. You should allow them the fullest unhindered economic activity, so that the country might prosper. There should be no apprehension for the future, because today every man's mind has got certain apprehensions and nobody is pleased. We should change that situation and there should be no fear in the country at least in the bulk of the masses, if not in the capitalists.

Shri M. R. Masani (Ranchi-East): Mr Speaker, I think the House owes its thanks to the previous speaker, speaking as he has done from the ministerial benches, for the manner in which he has reflected, in my view very accurately, the very wide-spread feeling of disquiet, uncertainty and insecurity that has been caused by many features of taxation which have been placed before this House. He said that never before in his recollection did he know of a Finance Bill creating as wide-spread a feeling of disquiet as this. I think the last one, one can remember from one's experience, is the Liaquat Ali budget, at the time of which some of us were present in this House

I would like to confine myself only to one part of this Finance Bill and that is the excise duties which fall on the middle-classes and wide sections of the poorest classes of our people. The Independent Parliamentary Group, to which I belong, does not find it possible to lend support to the imposition of the new excise duties and we shall vote against them, because we believe them to be an oppressive burden on the common people of this country which is not justified by the needs of the case.

Shri B. S. Murthy: Common?

Shri M. R. Masani: Yes; the excise duties fall on the common people, as the hon. Member knows well.

In the speech I made in June during the general discussion on the Budget, I said three things which I can recall. First, I deplored the burden on the middle-classes, the lower middle-classes and the poorer people in this country represented by these new excise duties. Secondly, I expressed a fear that these duties would aggravate

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inflation rather than combat it. Thirdly, I had suggested that the remedy was through a cut in the expenditure, both developmental and non-developmental, which was growing at a fantastic rate in this country. I suggested that the time between the last session and this session might be utilised to consider seriously a cut-back in expenditure, both in the Plan and outside, which was possible and which should be undertaken.

I do not want to dilate on the burden of these excise duties. The first speaker has given examples to show how high is the incidence of excise duties on the necessities of life. The excise and customs duties put together have gone up at a fantastic rate over the last five or seven years, out of all proportion to anything that has been known in the budgetary history of this country. This year itself no less than Rs. 49 crores as excise and Rs. 6 crores as customs duties are being levied as fresh burdens on the common man, the consumer. I expressed the apprehension that these duties would aggravate inflation, rather than combat it The hon. Finance Minister, replying to the discussion in the Rajya Sabha had said that it was wrong to say that we were setting up inflationary tendencies.

The proof of the pudding is always in the eating. Let us see what has happened since the budget was introduced. I have before me figures produced by the office of the Economic Adviser to the Government of India, reproduced in the monthly bulletin of the Reserve Bank of India of July 1957. I shall read out the trend of prices in regard to certain basic commodities used by the common man to show how these duties, even before they are approved by the House, have played an inflationary role.

Sugar and gur, were as 96 in April, 1957 and they rose to 102 in May. In June, 1957 they were already 110. The figures for July and August are not available, I am sure this trend would have continued and is continuing. Edible oils—122 in April, 27 in May and 128 in June. Liquor and tobacco—88 in April, 90 in May and 92 in June. Fuel, power and lubricants—107 in April, 109 in May and 111 in June. Food articles put together were 104 in April, 107 in May and 109.3 in June. If you put all the commodities together, you get the following indices: 106·5 in April, 109 in May and 110·6 in June. As I see it, there is no evidence that this trend is going to be checked or has been checked. Therefore, it will be fair to say that the fears expressed by some of us, when the budget was first introduced, that these duties were of an inflationary character have already been unfortunately justified by events.

The real cure, as the previous speaker said, is not to rely too much on mopping up purchasing power. This concept is being ridden so hard that it is becoming non-sense, in the way it is applied out of context. The only cure for inflation is to increase the volume of goods and services in the country. Inflation very simply is a phenomenon where money in circulation in the country is growing at a faster pace than the volume of goods and services. You can try as a palliative, to keep down the money in circulation. They were not doing that, since they were going for deficit financing. Certainly, the only fundamental answer to an inflationary situation is to concentrate on increasing the volume of goods and supplies. The import of these taxation proposals is to hinder that very process. To add a tax to the value of a commodity is hardly a way of reducing the cost of the commodity, so long as the quantity of that commodity in the market has not increased. Substantially, the tax is added to the price and passed on to the consumer. How, in these circumstances, these duties are supposed to be anti-inflationary baffles my imagination, which is not simply strong enough to understand this. I can only say that the previous speaker has showed its fallacy.

The communist Prime Minister of Poland, Mr. Gomulka, with whom I

hope certain Members on this side of the House have got familiar since the last discussion, has made an interesting statement and I think that we in this country should learn a little from these reformed communists. In June, 1957, Mr. Gomulka made this statement in connection with how to combat inflation, which is also a phenomenon in his country, He said:

> "In economics, there are no miracles. It is governed by an iron law. Each zloty paid out and put on the market must be covered by an equivalent in goods."

This is economic bedrock. Any policy that does not take into account these economic laws is bound to fail, however well-intentioned it may be.

I may be asked; if you are opposed to Rs. 50 crores of excise duties where is the money to come from. Whom are you going to tax. My answer is I will not tax any one, because I do not admit that this money is really needed. I do not admit that this Rs. 50 crores is necessary for the economic well-being and good governance of our country. Mr. Kaldor has said, that outside the corporate sphere, Rs. 200 to 300 crores constitute the total tax evasion in this country. This is anything from 22 to 33 per cent. of our average tax collection. If this evasion could be stopped, this country would get Rs 1,000 to Rs. 1,500 crores over the five year period of the Plan. If any one therefore asks where this money is to come from, I would say: enforce your Income-tax and other taxes and see that they are paid, and the money is there. You do not have to have these new imposts on the common people if that is what you want. Tax the people honestly and see that they pay their taxes honestly. You will get all that you need. If this cannot be done, I am not prepared to admit that any additional taxation is called for by the economic position of our country.

We cannot invest resources that we do not possess. That is an economic fact which we are trying, by the Plan, to bypass. The more we try, the more this fact will come in our way. We have got so much; we can invest only so much. It has been said that all our troubles, whether inflation in India or the foreign exchange gap abroad, stem from the fact that we have attempted in the last two years to over-invest in heavy industries and in the railways. These two institutions are trying to eat up an amount of investment that this country does not possess either at home or in credit abroad. This is the root cause of our troubles.

I have heard it said that we are trying to alter the Plan, while others are standing on all fours on the Plan.

Shri Dasappa (Bangalore): Would the hon. Member indicate in which directions we could have cut down our programme of heavy industries?

Shri M. R. Masani: This programme should not have been undertaken. When the Planframe was first published, Prof. Shenoy and many amongst us raised our voice, against it and we pointed out that Prof. Mahalonobis's Planframe was a deceptive, dangerous document which would lead our country into a morass. It was a plan that could never be carried out. It was clear to many eminent economists that it could not be done. Yet, this country was launched on that path. It is not for me to say today, just now, when we are half way through the Second Plan, without knowing all the facts that the Government know, where you can apply the pruning knife. I am quite confident that it can be done if the will to do is there. I am not only referring to the Plan projects. I have also the civil and non-developmental expenditure in mind. I will come to that in a moment.

As I said we are accused of whittling down the Plan while others stand by it. That is not true. Every one is altering the Plan. Different people are altering it in different directions. The figure of the Plan, as originally introduced, was Rs. 3,800 crores. That was the figure to which the previous Parliament agreed. It never agreed to Rs. 4,400 crores which

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was the next figure or Rs. 5,600 crores or Rs. 6,000 crores which is the basis of the estimate today or Rs. 7,000 crores that some economists fear it is going to commit the country to. Who is altering the Plan? It is the Government that is altering the Plan. It is trying to make the country accept new Plans to which it is not committed, to which this Parliament is not committed. A sum of Rs. 3,800 crores was the Plan....

An Hon. Member: Rs. 4,800 crores.

Shri M. R. Masani: All right. Are we prepared to limit the expenditure to Rs. 4,800 crores? Any one who goes beyond that, as the present Government is going, is going beyond the Plan in circumstances where it is not justified. The Planning Commission said that the margin of new taxation which, in their view, was possible over the next five years was of the order of Rs. 45 crores a year. Two or three years ago, it was felt that all that the country could bear was another Rs. 45 crores a year. Yet, in this very Budget, we are being asked in this House to sanction Rs. 78 or 80 crores of new taxation.....

An Hon. Member: Rs. 93 crores.

Shri M. R. Masani: Rs. 33 crores, about twice what the Planning Commission themselves admitted in the Plan that this country could possibly bear. If this breaks the back of the country, is it any surprise? When the Planning Commission's own Plan is being set aside, are we the people to be accused of departing from the Plan. I say that the very people who speak for the Plan are violating this Plan, are exceeding the targets that they themselves have set down in cold blood, and that it is not for them to accuse others of trying to change the Plan while they stand by it.

Turning to non-developmental expenditure, the same cow feeds both the Plan and the civil and military expenditure. Actually, out of the new taxation of Rs. 93 crores or 80 crores or whatever it is, I understand, the Plan will get only Rs. 40 crores and the rest will be frittered away for normal revenue expenditure over this year. Expenditure outside the Plan is going up at a rate which is alarming. In 1950-51, the expenditure outside the Plan was Rs. 301 crores. In 1956-57, it has gone up to Rs. 534 crores, which is an increase of Rs. 183 crores in ordinary revenue expenditure—a rise of 52 per cent. in expenditure over a period of six years.

Much of this expenditure goes into the process of the proliferation of the bureaucracy which we are watching but we unable to stop. Under the garb of functioning as a welfare state, this country is being saddled with an inflated, swollen bureaucracy which it does not need. Those who are familiar with the working of the secretariat know perfectly well that today there are two or three or four people doing the job of one. I am not referring to the higher ranks where certainly talent is nesessary. If one goes down to the clerical ranks, he would be a brave man who will deny that we are saddled with an army of clerks that we do not need and we should not be saddled with. Two or three persons are doing one man's job. The average amount of work has been estimated variously at 4 or 5 hours' efficient work a day. We have too many holidays in our country. It has been estimated that 151 out of 365 days are spent by government servants either on leave or on holidays. One hundred and fifty one out of 365 days are unproductive in the government machinery. This leads me to say that until the Government shows its seriousness by stopping all further recruitment in the civil services, I for one would not be prepared to vote any more money to go into their coffers. I do not suggest retrenchment. I do not suggest that a single clerk should be thrown out of a job. I do suggest that all recruitment should be stopped immediately until we restore a better balance between our income and expenditure.

An Hon. Member: What about employment for others?

Shri M. R. Masani: If the hon. Member feels that on the miserable salaries and wages against which our civil servants are rebelling, more people should be brought into the secretariat to provide employment, then, I am afraid, that is not my concept of how fresh employment has to be created. The previous speaker told us how fresh employment could be created. It can be created by giving incentives to work, reward for labour, reward for enterprise, by letting money fructify in the pockets of the people by letting them earn more, spend more and save more. These are the policies that we need. To provide a few more miserable jobs and get clerks into the secretariat is no solution for the problem of unemployment in this country.

In this connection also, let us follow the example of a communist country which has turned a new leaf. A few days ago Mr. Gomulka announced that 27,000 civil servants were going to be dispensed with and 12,000 more were to follow in the next few months as a measure of economy, to stop the bureaucracy from attaining unpractical proportions. I have not suggested anything so violent. I am only suggesting that recruitment in the clerical grades in the civil services should be suspended altogether. Those who are surplus can be trained and diverted to new jobs within the services. I am sure that the present army of clerks and civil servants will be adequate for many years without need for fresh recruitment.

Shri Sinhasan Singh: We are appointing Economy Committees.

Shri M. R. Masani: I am not satisfied with the appointment of Economy Committees at this stage. Those who have been in public life long enough know how many Economy Committees have been appointed in this and other countries and how little comes out of their labours. Out of a mountain of effort what emerges is a mouse. I have made a very practical proposal of having a moratorium—on recruitment. There are today twice the number of people to do the work and so there will be no need for expansion.

Now, before I sit down, I want to draw attention to what has been happening in a neighbouring country of ours, a very close and good neighbour of ours, a good ally of ours, a country that is ruled by a Government that also is socialist—I refer to the Government of Burma. That country also has been going through travails and trials like our own. It is led by a great and brave socialist U Nu, a great friend of our country, one who is admired by our Government and people, a man who has been a socialist for the bulk of his long life. Recently, Prime Minister U Nu made a speech in Rangoon, which has been printed by the Burmese Government. I am reading from the publication of the Director of Information, Union of Burma, where he admitted all the mistakes that he and his Government have made. They have stated that they are going to undo those mistakes and take a more realistic.....

An Hon. Member: But our Government does not make any mistake at any time.

Shri M. R. Masani: I am not saying anything about our Government. I am pointing out how that Government, when it realised that it had committed a mistake, had the courage to admit the mistake, a path that other Governments may choose to follow. It is not for me to draw parallels here. I leave it to the hon. Members to draw parallels. Let me read a few passages from this excellent address of UNu:—

> "Let me admit that I am mainly responsible for such hasty actions.
>
> "We have been prompted with an intense desire to achieve national self-sufficiency, to promote living standards and to create a Pyidawtha. In bringing about these results, we adopted hasty methods. We wanted to get a thing done in one month which normally should take one year.

[Shri M. R. Masani]

Now, it is evident that we cannot unduly hasten our plans. Therefore, out of the new economic projects, only those projects which are considered indispensable will be allowed to proceed. All others will be suspended. While these new projects are suspended, measures will be taken in the operation of all existing projects to remedy the defects I have just enumerated."

He goes on to say:

"How then shall we utilize these sums (the Japanese reparations)? Do not spend a single pya out of the Japanese reparations towards the new Government projects not yet started.....

Spend whatever is considered necessary for the adequate supply of the people's consumer goods.

Then, from practical experience, U Nu says:

" ...I no longer like to see Government's finger in all sorts of economic pies If it is allowed to go on unchecked, then due to lack of proper supervision and efficient management, the State enterprises will sooner or later only line the pockets of thieves and pilferers."

U Nu ends up with another passage which reads:

"The plan may be the best that could be devised for the Union, but if it is not in consonance with the financial resources and manpower resources of the country, then it may be likened to a health scheme which prescribes two eggs and one viss of milk a day and a well-ventilated and quiet house for a poor labourer. It will be divorced from reality. The plan may be ideal but it is important to remember that it should be practicable."

There is no better conclusion to which I could come.

Mr. Speaker: Now I propose calling Mr. Somani. Then I will call Shri Harish Chandra Mathur, Dr. Krishnaswami and Shri Dwivedy and then others. I will try to give opportunities to all the groups, one from each group.

Shri N. R. Munisamy (Vellore): You may kindly announce the names of the speakers so that they can be present here.

Mr. Speaker: If I announce the names of the other speakers, I am afraid, all the others will go away. I will try to give opportunities to as many members as possible.

Sardar A. S. Saigal (Jangir): Those who were not given an opportunity during the budget discussion must be given preference.

Mr. Speaker: Sardar Saigal's name is also in my list.

Shri Somani (Dausa): Even since the Finance Minister introduced his budget proposals on the 15th May last, so much has been said about the repercussions to his far-reaching proposals on the economy of our country that I would try to be very brief and not repeat the arguments which have already been placed before this House and before the hon. Minister from so many quarters The real situation is that we are faced at present with a crisis in the economic field So every effort should be made not to indulge in endless controversies and to talk of each other but to understand each other's difficulties and to appreciate the real situation, as it stands, in its proper perspective and then to take measures which will in the real sense, promote the economic develbpment of our country in as short a period as our resources will permit.

Just now two hon Members spoke. The one who spoke first and the hon. Shri Masani drew attention to the terrific burden that has been imposed on the common man by the excise duties.

13.56 hrs.

[Mr. Deputy-Speaker *in the Chair*]

While I am not quite in favour of indiscriminate increase in excise duties, I still fail to follow the logic which those two hon Members took in referring to the excise duties proposed by the Finance Minister I would, in this connection, like to read a summary from the brochure which was published by the Ministry in explaining the taxation proposals. It says:

> "On the basis of these figures the incidence (the incidence of the indirect taxation) was 1·63 per cent. and ·3 per cent. in rural and urban areas In 1956-57, on the basis of the rates now proposed in the budget, the corresponding figures would be 2·34 per cent. and 4·38 per cent. respectively, after taking into account not merely the excise duty on consumer goods but also those of producer goods. In other words, the extra incidence of the proposals made in the budget on the expenditure at all levels would be 0·73 per cent in rural areas and 1·38 per cent. in urban areas. On this basis, the increase in the expenditure at all levels of expenditure would be 0:48 per cent. in the rural and 1·48 per cent. in the urban areas. On the whole, the effect of the extra expenditure is not more than 0·75 per cent. in the rural areas and 1·5 per cent. in the urban areas"

This what the Ministry has explained by showing what would be the extra incidence of the imposition of these indirect taxes on the common man.

Over and above that, we should also remember that the Finance Minister has already indicated in his budget speech that an amount of Rs. 25 crores would be spent in subsidising foodgrain prices in various centres. That being so, I do not quite follow the logic that the excise duties that have been imposed are so unduly burdensome, as has been tried to be made out by the two speakers.

Now, coming to the point of the direct taxation, I would like to make a few observations about the incidence of these taxes on companies as well as on individuals

14 hrs.

So far as companies are concerned, the hon. Finance Minister, when he justified the imposition of these taxes, made a comparative statement of the rates prevalent in various advanced countries of the world and thereby tried to show that the total incidence of taxation on our corporate sector campares very favourably with the taxation prevalent in other advanced countries of the world.

In the first place I would submit that there is no relevance in comparing the rates of taxation of an under-developed country with the highly developed countries of the West. It is clear that if we are to go ahead with our development plans in as quick a period as possible, naturally during that developmental period a policy of taxation will have to be followed which will promote and encourage the developmental programmes to be fulfilled.

Over and above that, the comparison itself, to my mind, was not quite correct inasmuch as the Finance Ministry in giving those figures did not take into account the incidence, for instance, of the wealth tax on companies, the tax on bonus shares, the tax on dividends, the capital gains tax and the scheme of compulsory deposits. If a full appreciation is made of the incidence of all these levies on the companies, it will be quite clear that the total incidence of tax on the corporate sector in our country is among the highest in the world, and if anything, it can be said that the incidence on certain important companies, due to the operation of this dividend tax, will be even much higher than that prevalent in other countries. As a matter of fact, this tax on dividends and bonus is hardly prevalent in other countries, and therefore, my

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submission is that when any comparison is made regarding the incidence of taxation in this country and other countries, then we have to make a comparison of the total incidence as it stands.

Instead of elaborating the point further, I might say that my point in drawing attention to this heavy increase in the tax on the corporate sector is that it is likely to have very adverse and undesirable repercussions on our corporate sector, and thereby will retard the development of industries which have so much in view.

I would, in this connection, like to give certain figures, figures which show a disquieting trend so far as the capital formation in companies is concerned. I find that since November, 1956 there has been a serious decline in the over-all increase in the paid-up capital of our companies. During the period 1956 to March 1957 the total increase in the paid-up capital of all companies was of the order of Rs. 6.46 crores as compared with Rs. 11.08 crores in the corresponding period of the preceding financial year.

In the first eight months of 1956-57, joint stock companies increased their paid-up capital by as much as Rs. 46·72 crores, a monthly average of Rs. 5.84 crores. As compared to this the monthly increase on the average in December 1956 to March 1957 was of the order of Rs. 1.61 crores only. What is particularly significant is that the increase in the paid-up capital in every month subsequent to November, 1956 has been much less than the increase in the corresponding period of the preceding year.

Then again, the figures published by the office of the Controller of Capital Issues of consents given for raising capital also indicate a slowing down in the rate of investments in these ten months. During the quarter January-March, 1957 the amounts for which consents were sought in the applications disposed of aggregated Rs. 37.39 crores and the amount actually consented was Rs. 21.13 crores as compared to Rs. 121.26 and Rs. 116.59 crores respectively for the quarter October-December 1956. In January-March, 1957 initial issues accounted for less than 17 per cent. of the total amount consented as compared to 41 per cent. in the calendar year 1956, 38 per cent. in 1955 and 52 per cent. in 1954. Further, greater reliance is being placed on raising capital by means of loans rather than by issue of shares.

My point in giving all these figures is that there is already a slowing down of capital so far as the industrial programme goes. As a matter of fact, we have got a very ambitious target of development uder the Second Plan, but these figures of the raising of fresh capital by the existing companies as well as by the new companies indicate a reversal of the trend of development that was prevalent up to the end of last year. I am afraid that the repercussions of the present taxation policy may accentuate this trend further. In other words, I am afraid that so far as internal finances available to the companies for developmental purposes are concerned, this taxation will encroach on them very severely and to that extent the resources left to the companies for developmental purposes will be much less than the needs of development at present.

I would make a very simple proposition to the Finance Minister. Let me take the example of an amount of Rs. 5 crores. In one case let us say that this Rs. 5 crores is taken away by the Exchequer by way of additional taxation while in another it is left to the corporate sector for its own development. My submission is that the corporate sector, if left this sum of Rs. 5 crores, will be easily able to raise another Rs. 10 or Rs. 15 crores out of the present system of deferred payments and other facilities available, and thereby the corporate sector would be able to create additional investment in production to the extent of Rs. 15 to

Rs. 20 crores. This additional investment of Rs. 15 to Rs. 20 crores out of the resources left by the Exchequer with the corporate sector will enable a turnover of Rs. 20 to Rs. 25 crores which in its turn will bring a profit of at least Rs. 5 crores, and since our Government happen to be the senior partners with private sector, I am prepared to submit that if a proper calculation of it is made, the contribution which this saving of Rs. 5 crores left to the private sector will bring to the Exchequer and the saving that may be available to the Exchequer by taking away this Rs. 5 crores will show a tremendous difference. My submission is that Government will be reaping a very rich dividend by leaving this Rs. 5 crores or any other amount—this Rs. 5 crores is only taken by way of illustration—to the private sector than by depriving it of that as it goes directly into productive investment, and from that point of view I suggest that the incidence of these taxes on the industrial development of our country may be properly assessed.

In this connection, I would also refer to this important question of foreign investments. I do not agree with the hon. Member who spoke in the beginning criticising Government for giving certain preferential treatment to the foreign investors. It was another thing at the time of foreign rule when this investment had its own features, but at a time when we are in such dire need of foreign exchange, the need to attract foreign investment is quite obvious, and therefore, in the context of our present needs, we cannot take objection to whatever Government can do to attract foreign investment. In the ordinary course, of course, it is not a sound policy to give preferential treatment to foreigners over the nationals, but at a time when we are in such a critical position in regard to foreign exchange, Government have got to do something in regard to foreign investments.

I gather that this whole question of foreign investment was submitted by Government for study by the technical experts of the National Council of Applied Economic Research. I also find from certain press reports which have appeared that this team of experts has already submitted its report to the Ministry. It will be very interesting if the hon. Finance Minister were to make a copy of that report available to the Members of the House so that the nature of this foreign investment policy could be properly assessed by the Members.

Here is a certain report of a study made by experts about the whole problem of foreign investment.

The Deputy Minister of Finance (Shri B. R. Bhagat): Which report?

Shri Somani: The report prepared by the National Council of Applied Economic Research. I understand that the Ministry of Finance had made a reference to that body to study all the implications of foreign investment, and that body has made a very comprehensive report available to the Ministry. What I am requesting is that a copy of that report may be made available to Parliament to enable the Members to assess the present position of foreign investments in the country.

Whatever has appeared in the press has indicated that they have taken a very gloomy picture of the investments of foreigners in this country, and they have shown that unless a series of measures, both in the administrative field as well as in the taxation policy, are taken by Government, there are no prospects of our Government attracting the foreign investors to the extent to which we desire.

At a time when our Finance Minister is going abroad shortly, and when also a delegation sponsored by the Federation of Indian Chambers of Commerce and Industry has gone on a goodwill mission, it will be quite in the fitness of things, if Government, instead of taking measures piece-meal study that report minutely and take such measures as would

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really attract foreign capital; then these visits to which I have referred will really prove fruitful. Of course, we are looking forward with great hopes to the visit of the Finance Minister, at a time when the country is faced with such a difficult position, and I have no doubt that the very shrewd and intelligent way in which he handles economic questions will certainly have a favourable impression in the foreign capitals, and will bring its own reward, if not immediately, at least in the long run.

I believe that these implications of attracting the foreign capital are also linked with the taxation policy, so far as the indigenous private sector is concerned, because, after all, the policies are inter-related, and to that extent, I would like a very realistic appraisal of all the factors which go into the way of development, both of the indigenous industrialists as well as of the industrialists abroad.

Now, I would like to make a brief reference to the policy of credit squeeze which is being followed by the Reserve Bank. Of course, I have no objection, so far as restraint in regard to the advances against foodgrains is concerned. But I would like to draw the attention of the Finance Minister to the fact that so far as the advances against industrial goods are concerned, the Reserve Bank should not in any way discourage the banks in their policy of giving liberal advances or advances that are necessary to keep the industries running. At present, the textile industry is faced with very abnormal stocks, and I hope the Reserve Bank will see that the banks are not in any way discouraged to give proper lending facilities to the textile units, so as to enable them to keep those stocks until they could be disposed of.

The last point I want to raise very briefly is about the question of regional disparities. Of course, I had to say a lot on this. In fact, I had said a lot when the discussion on the Demands for Grants relating to the Ministry of Commerce and Industry had taken place; and, therefore, I do not want to repeat those arguments. I had also made certain suggestions to the minister at the time of the general discussion of the Budget. But it appears that the Minister is not quite in favour of taking those measures. What I would like to know from him is the nature of the measures which the Ministry proposes to take to remove the level of disparity between one State and another.

My point is that so far as backward areas are concerned, the Ministry of Finance should have some positive policy of giving a certain encouragement by locating public sector projects in those States and also encouraging the location of industries by the private sector, so that the level of disparity may come down. From that point of view, I would like to draw the attention of the Finance Minister to the desirability of taking some remedial measures so as to achieve this object.

Mr. Deputy-Speaker: Now, Shri Harish Chandra Mathur. The hon. Member is not here. So, I shall now call Shri M. P Mishra.

श्री म० प्र० मिश्र (बेतूसराय) उपाध्यक्ष महोदय, हमारे प्रधान मंत्री अभी कुछ दिन हुए यूरोप गए थे और वहा उन्होंने अपने भाषणो में कहा था कि भारतवर्ष में लोगो पर टैक्सों का बोझ काफी ज्यादा हो चुका है। हिन्दूस्तान दुनिया मे सब से अधिक टैक्सों से मारा हुआ देश है और अब हिन्दूस्तान के लोग टैक्सों का और अधिक बोझ बर्दाश्त नही कर सकते है । इसके विपरीत हमारे वित्त मंत्री जी इसी हाउस में कहते है कि इस देश के लोगो पर टैक्सों का जो बोझ है वह बहुत कम है । मै यह भी जानता हूं कि अभी थोड़े दिन हुए हमारे वित्त मंत्री जी अमरीका तशरीफ ले जाने वाले है और वहा जाकर, हो सकता है कि वह कहें कि हमारे देश में लोगों पर टैक्सों का बोझ बहुत हो चुका है । हमारे प्रधान मंत्री तथा हमारे वित्त मंत्री

शायद यह नहीं जानते कि दूसरे देशों में जाकर जब वे एक शब्द भी बोलते हैं वह दूसरे ही दिन यहां चला आता है और अखबारों में छप जाता है। यहां पर जो वे बोलते है, मुझे पता नहीं, वह विदेशों में चला जाता है या नहीं।

जो नये टैक्स लगाये जा रहे है उनका हमारे देशवासियों पर क्या असर पड़ेगा ? हमारे प्रधान मंत्री जी कहते है कि हमारा देश सब से अधिक टैक्सों का भार ढो रहा है परन्तु हमारे वित्त मंत्री जी कहते है कि उन पर टैक्सों का बहुत कम भार है। कोई एक सौ करोड़ के टैक्स जो कि नये है, केन्द्रीय सरकार ने और कोई एक सौ से अधिक रुपये के नये टैक्स प्रान्तीय सरकारों ने देशवासियों पर लगाये है। मैं आपको बतलाना चाहता हूं कि इन टैक्सो का सबसे अधिक भार मध्य वित्त के लोगों पर पड़ेगा जिनकी बात आज कोई सुनता नही है। कार्ल मार्क्स की किताब जिन्होंने पढ़ी है वे समझते है कि बीसवी सदी में दो ही वर्ग रह गये है। एक तो वह वर्ग है जिसको मजदूरों का वर्ग कहा जाता है और जो कारखानों इत्यादि मे काम करता है और दूसरा वह जोकि पूंजिपतियों का है जिसमें सोमानी साहब जैसे सेठ लोग है। लेकिन यह जो भ्रम है यह बिल्कुल मिथ्या है। एक तीसरा भी वर्ग है जो कि बहुत भारी संख्या मे है और जिसको मध्य वित्त वर्ग कहा जा सकता है, मिडिल क्लास कहा जा सकता है। अगर यह बात न होती तो इंग्लैंड में लेबर पार्टी की ही सरकार होती कंजरवेटिव पार्टी की सरकार न बनती। इस मध्य वित्त वर्ग की सबसे बुरी हालत है। यह वर्ग न सिर्फ इस देश में ही है बल्कि सारी दुनिया में है। जो टैक्स हमारे वित्त मंत्री जी ने लगाये हैं वे टैक्स इस मध्य वित्त के लोगों की कमर तोड़ रहे हैं। पांडे साहब ने अभी कहा कि जो कारखानों में मजदूर काम करने वाले है या सरकारी कारखानों में काम करने वाले मजदूर हैं वे यूनियने बना कर, आन्दोलन चला कर, हड़तालों की धमकी दे कर अपनी बात मनवा लेते हैं, अपने हक वसूल कर लेते हैं और आज उन के ही हाथ में ताकत है। यदि आप पिछले दस वर्षों के इतिहास को देखें तो आप को पता चलेगा कि जो कुछ भी हुआ है वह उन्हीं लोगों के फायदे के लिये हुआ है जिन के हाथ में ताकत है, जो धमकी दे कर अपनी बात मनवा सकते हैं और मिडिल क्लास वालों के, मध्य वित्त वालों के लिये बहुत कम हुआ है। जिन के हाथ में ताकत है, जो पोस्ट आफिसिस मे हैं, जो रेलवे में हैं और जो इसी तरह के दूसरे विभागों मे हैं, जो हड़ताल की धमकी दे कर सरकार को झुका सकते हैं और झुका लेते हैं, उन के लिये तो सरकार सब कुछ कर देती है। आप टैक्स बढ़ा दीजिये, चीजों की कीमतें अपने आप बढ़ जायेंगी और इन लोगों की तरफ से हड़ताल का थ्रेट दे दिया जायगा और इस के नतीजे के तौर पर आप झुक जायेंगे। यह भी ठीक है कि आप कानून लायेंगे और हड़ताल को गैर-कानूनी घोषित कर देंगे। लेकिन हड़ताल को गैर-कानूनी घोषित करना एक प्रजातंत्रीय राज्य के लिये, मैं ठीक नहीं समझता हूं। जब आप हड़ताल के थ्रेट के सामने झुक जाते हैं तो भी दुःख होता है लेकिन वह बहुत बड़ी बात नहीं है। तो मैं यह कहना चाहता हूं कि ये लोग अपना काम करवा लेते हैं। लेकिन जो शिक्षक हैं, जो पढ़ाने वाले हैं और जिनकी तादाद लाखों में है तथा जो किरानि हैं। जो कि बहुत बड़ी तादाद मे हैं, उन के हाथ में झुकाने की पावर नहीं है, वे सरकार से लड़ नहीं सकते हैं, उन की मांगों को आप स्वीकार नही करते हैं। अगर शिक्षक कहते हैं कि हम हड़ताल करेंगे तो आप कह देते हैं कि हम स्कूलों तथा कालेजों को ही बन्द कर देंगे एक साल के लिये, जिस का नतीजा यह होता है कि शिक्षक लोग मारे जाते हैं और उन की सुनवाई नहीं होती है। किरानि भी इसी डर से हड़ताल तक नहीं कर सकते हैं। इन लोगों की ओर देखने वाला कोई नहीं है। यही वे लोग हैं जिन पर आप टैक्सों का बहुत ज्यादा भार डाल रहे हैं। मैं उन दोस्तों

[श्री म० प्र० मिश्र]

के साथ एक राय रखता हूं जो यह कहते हैं कि अधिक टैक्स देश पर मत लगाइये, उस की कमर मत तोड़िये और उस के बजाय सरकार का जो खर्च है, उस में कमी कीजिये। सरकार के खर्चे में कमी करने के अभी भी हजार रास्ते हैं। कुछ भाइयों ने बतलाया है कि जो लोग टैक्स नहीं देते है और जो बच निकलते हैं उन के बारे में आप अपनी एडमिनिस्ट्रेटिव मशीनरी को कड़ा कीजिये और उन से टैक्स वसूल कीजिये। काफी रुपया आप को इस तरह से प्राप्त हो सकता है। यदि यह रुपया आज आप को प्राप्त नही हो रहा है तो इस में दोष किस का है। आज मैं देखता हूं कि जो लोग टैक्स वसूल करने के लिये रखे जाते हैं अधिकतर वही इस के भी दोषी हैं। लेकिन, सरकार के लोग यह कह देते हैं कि इसके लिये लोग दोषी हैं और हमारा जो समाज है वह भी बिगड़ा हुआ है। आज सरकार की तरफ से बार बार कहा जाता है कि यह जो भ्रष्टाचार है, इस को रोकना बहुत कठिन है, समाज ही बिगड़ा हुआ है। यह जो दलील दी जाती है, इस को मैं एक गलत दलील समझता हूं। इस दलील की शरण ले कर के बच निकलने की कोशिश करना गलत बात है। यह एक बहुत बड़ा धोखा है। हमारे अफसरों के बारे में यह कहना कि चूंकि समाज ही बिगड़ा हुआ है, समाज ही भ्रष्ट है, इसलिये हमारे सभी अफसर भी भ्रष्ट है ठीक नहीं है, उचित नहीं है। यह गलत बात है। हमारे जो अफसर लोग हैं बहुत अच्छे है, ऊंचे उठे हुए है और इन्हों ने बड़े पवित्र और उच्च आचरण के उदाहरण प्रस्तुत किये हैं। मैं आप से कहता हूं कि ये जो आई० ए० एस० के अफसर है, जो आई० पी० एस० के अफसर हैं, जो उच्च पदों पर काम करते हैं, ये जो सैक्रेटेरियेट के बड़े अफसर हैं बहुत ही उच्च कोटि के हैं और मैं पूछना चाहता हूं कि इनमें से कितने ऐसे हैं जो चोर हैं। इस तरह के अफसर बहुत ही कम होंगे, अपवाद के तौर पर ही होंगे। मैं ने अपने यहां आई० ए० एस० कलैक्टरों को, आई० ए० एस० मजिस्ट्रेट्स को तथा पुलिस के बड़े अफसरों को देखा है और मैंने देखा है कि उन का बहुत ऊंचा चरित्र है। इस तरह का बहाना करना और यह कहना कि सभी चोर हैं, चूंकि समाज चोर है बिल्कुल गलत है और यह कहना कि हम इस को रोक नही सकते हैं, बिल्कुल निराधार है। जो चोरी, जो इस प्रकार की बरबादी सरकार की दृष्टि में आती है, उस को बन्द किया जा सकता है, उस को रोकना सरकार का फर्ज है और इस का शायद उस को पत नहीं है। मैं आपको बतलाना चाहता हूं कि आप दिल्ली के किसी भी रेस्टोरां में बैठ कर किसी से भी पूछिये कि भाखड़ा नंगल के बारे में उस की क्या राय है, वह आप को कहेगा कि जितना भाखड़ा नंगल पर खर्च किया गया है उसका मुश्किल से ५० सैकड़ा ही उस पर खर्च हुआ है और बाकी का नाली में चला गया है। रेस्टोरां में बैठा आदमी, अखबार के दफ्तर में काम करने वाला पत्रकार यही बतलाता है कि सरकार जो इतना खर्च बड़ी बड़ी योजनाओं पर कर रही है, उस में से ५० प्रतिशत ही असल मे उन योजनाओं मे खर्च किया जाता है और बाकी का ५० प्रतिशत नाली में चला जाता है।

अभी हमारे मित्र ने बताया कि जहां पर एक किरानी का मुश्किल से काम होता है वहां पर पांच किरानी काम करते हैं। पांच की बात तो मैं नहीं कहता और शायद यह न भी हो लेकिन तीन किरानी एक किरानी का मुश्किल से काम करते हैं। सात घंटे काम उनको करना होता है लेकिन मुश्किल से वे पांच घंटे ही काम करते हैं। इसके अलावा साल में कितनी ही छुट्टियां उनको मिल जाती हैं और छुट्टियों की भीड लगी हुई ही रहती है।

तो मैं यह कह रहा था कि जो मजदूर वर्ग है और जो ऐसे कारखानों में काम करता है जिन कारखानों का जनता के जीवन के लिये बहुत महत्व है और वे कारखाने बड़े महत्व के होते हैं, वे तो हड़ताल की धमकी देकर अपनी चीज वसूल कर लेते

हैं और जो ऊपर के लोग हैं उनके हाथ में तो सत्ता है, वे अफसर हैं हीं, और उनकी आमदनी में आप कमी नहीं कर सकते हैं। साथ ही साथ मैं यह भी कहता हूं कि जो पार्लियामेंट के मेम्बर हैं, उनकी आमदनी में भी आप कमी नहीं कर सकते हैं तथा जो स्टेट लैजिसलेचर्स के मेम्बर हैं उनकी आमदनी में भी कमी कर सकना आपके लिये सम्भव नही है। लेकिन जो शिक्षक हैं या जो डाक्टर, वकील या किसानी है और जिनकी तादाद लाखों में है, उनके ऊपर इन टैक्सों का बहुत अधिक बोझ पड़ने वाला है।

Shri B. K. Gaikwad (Nasik): What about agricultural labourers?

श्री म० प्र० मिश्र : किसान भी मध्य वित्त में ही आते हैं। उनके लिये भी मेरे दिल में दर्द है।

मैं यह कह रहा था कि उन लोगो पर टैक्सों का बहुत अधिक बोझ पड रहा है और इस बोझ को आप कम करें तथा खर्च को घटा कर आप अपनी आमदनी बढा सकते हैं और जो टैक्सों को घटाने से आपको नुकसान होगा, उसको आप पूरा कर सकते हैं।

उपाध्यक्ष महोदय, मै यह निवेदन करना चाहता हूं कि हमारा यह जो आयोजन है, इस आयोजन के हम साथ हैं लेकिन आयोजन के बारे में, जो एक आदर्शवादी चीज आ गई है, जो चीज ऐसी है कि हमारे मन में बैठ गई है और हम चाहते हैं कि हमें इतना काम करना है और इतना काम हम करेंगे और इतना हमें खर्च करना ही होगा, अपने रवैये को हमें बदलना होगा। योजना को व्यावहारिक होना चाहिये, योजना को प्रेक्टिकल होना चाहिये। और इसलिये उसमें कतरब्योत होनी चाहिये और इस तरह से होनी चाहिये कि ऐसी चीजों को उसमें निकाल देना चाहिये जिनके बगैर हम अपना काम चला सकते हैं।

मैं एक बात कहता हूं। आपने अशोक होटल बनवाया है। यह बहुत बढ़िया होटल है और देखने में बहुत अच्छा लगता है, इसको मैं मानता हूं। देश की शान को भी यह बढ़ाने वाला है और जो विदेशी यहां आते हैं वे इसकी तारीफ भी करते हैं। लेकिन मैं पूछता हूं कि अशोक होटल जैसे मकान के लिये दो करोड़ रुपया खर्च करने की क्या जरूरत थी। पटना में भी मैंने देखा है तथा देश के दूसरे भागों में भी देखा है कि अस्पतालों के लिये बड़े बड़े मकान बनाये जाते हैं। डा० स्वाइटजर ने सिद्ध कर दिया है कि आश्रम के जैसे, सिर्फ जंगलों के पत्थर लेकर और कोरुगेटिड शीट्स लेकर अस्पताल बनाये जा सकते हैं और वहां स्वास्थ्य और सफाई का बहुत बढ़िया प्रबन्ध रह सकता है। हमारा देश बहुत कठिनाई में से हो कर गुजर रहा है और इस प्रकार के खर्चों को हमें जरूर कम करना होगा और उन खर्चों को बन्द करना होगा जोकि इंतिजार कर सकते हैं। मैं मानता हूं कि ताजमहल बनवाने की भी जरूरत पडती है। लेकिन आज हमें ताजमहल बनाने के लिये पैसा खर्च नहीं करना चाहिये। जब देश की समृद्धि हो जायगी, तब ताजमहल बनाना ठीक होगा। अभी हमें अपने देश का एक एक पैसा उन चीजों पर खर्च करना चाहिये जिससे कि देश की पैदावार बढे। हमारे दोस्त कहेंगे कि ये जो बडे बडे मकानात बनाये जाते हैं इनके द्वारा लोगों को रोजगार मिलता है। मैं भी मानता हूं कि लोगों को इनसे रोजगार मिलता है। लेकिन यह नकली रोजगार है और हमको नकली रोजगार की जरूरत नही है। हमको वैसा रोजगार चाहिये जोकि एक आदमी को जिन्दगी भर उसमें लगाये रखे और उसके बाल बच्चे उस रोजगार में आवें और उस रोजगार को करें। लेकिन इन अस्पतालों के लिये बड़े बड़े मकान बनाना ठीक नहीं है। मैं इस बात को मानता हूं कि आज देश को अस्पतालों की जरूरत है और मै चाहता हूं कि हर चार गांवों पर एक बढिया अस्पताल

[श्री म० प्र० मिश्र]

हो। पटना में, दिल्ली में, बम्बई में अस्पताल के मकान पर, रिजर्व बैंक के मकान पर मैंने सुना है पांच पांच करोड़ रुपया खर्च हुआ....

श्री ब० रा० भात : पांच करोड़ रुपया?

श्री म० प्र० मिश्र: यदि पांच करोड़ रुपया नहीं, तो कितना रुपया खर्च आया है; आप ही बताइये ।

उपाध्यक्ष महोदय : जब इनकी बारी आयेगी तब वह बतायें, अब तो आपकी बताने की बारी है ।

श्री म० प्र० मिश्र : मैं यह कहना चाहता हूं कि सरकारी खर्च में बहुत कमी की जा सकती है और टैक्सों के भार से देश के मध्य वित्त वर्ग को बचाया जा सकता है। मैं समझता हूं कि जो हड़ताल की धमकी देते हैं उन्हीं की मांगों को स्वीकार करना और दूसरों की मागों की उपेक्षा करना भी ठीक नहीं है । ये जो शिक्षक लोग हैं या ये जो किरानिये है, जोकि हड़ताल नहीं कर सकते हैं, जोकि धमकी नहीं दे सकते है, क्या करेंगे। देश में यह वातावरण पैदा करना, देश मे यह जलवायु पैदा करना कि हर वर्ग के लोग सरकार को धमकी दे और सरकार झुक जाया करे, इसका नतीजा आगे चल कर बहुत बुरा होगा । अगर वे लोग भी धमकी देने लगें जिन के हाथ में सब से बड़ा बल है देश तो उसका बहुत खराब असर पड़ेगा और इस तरह तो देश ही खत्म हो जायेगा। इस लिये इस चीज को रोकना चाहिये । दूसरी तरफ वह असन्तोष है जो कि चुपचाप गरीब शिक्षको और किरानियों के घरों में पलता रहेगा क्योंकि आपके इन बढ़े हुए टैक्सों के भार से तो उनकी कमर बिलकुल ही टूट रही है । यह ठीक है कि वे अगर हड़ताल करेंगे भी तो उससे कुछ नहीं बनेगा । सरकार स्कूल बन्द कर देगी और वे हड़ताल से सरकार को न झुका सकेंगे लेकिन उस का नतीजा क्या होगा यह भी क्या आपने सोचा है ? अगर इसी तरह उनकी खराब हालत बनी रही और उनके असन्तोष को दूर नहीं किया गया तो उनको कल या परसों कम्युनिस्ट बनने से कोई नहीं रोक सकेगा, उनको जनसंघी बनने, राष्ट्रीय स्वयंसेवक संघ में चले जाने और फासिस्ट हो जाने से कोई नहीं रोक सकेगा और इस तरह वे एक दिन आपने भाग्य को और इस देश के भाग्य को आग में डाल देंगे । इस लिये सरकार को यह चीज देखनी चाहिये कि जनता के सब वर्गों में सन्तोष हो और सर्वत्र सन्तोष और शान्ति का वातावरण हो और तभी हम अपनी इस द्वितीय पंचवर्षीय योजना को सफलतापूर्वक चला कर कामयाब बना सकते है ।

द्वितीय पंचवर्षीय योजना के बारे मे बड़े जोश से कहा जाता है कि हमने जो टार्गेटस बना लिये हे उनसे पीछे हम नहीं हटेंगे चाहे कुछ हो और चाहे जान जाय या रहे, उन में हम कमी नहीं करेंगे और उनको पूरा करके रहेंगे । ठीक बात है, योजना को पूरा करने के लिये सरकार और लोगों में इस तरह का साहस और संकल्प होना चाहिये लेकिन साथ ही ऐसा भी नहीं होना चाहिये कि हम यथार्थता और वस्तुस्थिति से आखें बन्द कर लें और हम स्वप्नों के संकल्प बनाते रहें । यह जरूरी नहीं है कि योजना के लिये जितना हमने पैसा निश्चित किया है उतना पैसा हम जरूर ही खर्च करें और जितना हमने टार्गेट बनाया है उसको जरा भी कम न करके पूरा करें। जरूरत इस बात की है कि हमें योजना को सफलतापूर्वक चलाने के लिये जनता के हर वर्ग का पूरा पूरा सहयोग मिले और पूरी नेशन का दिल हमारे साथ हो और यह तभी सम्भव हो सकता है जब कि उनमें पूर्ण सन्तोष हो । इस सम्बन्ध में श्री सी० डी० देशमुख ने जो कि भारत

सरकार के वित्त मंत्री रह चुके हैं और जिनका कि इस योजना के बनाने में बड़ा भारी हाथ रहा है उन्होंने भी इस तरह के विचार प्रकट किये हैं कि अगर जनता का पूर्ण सहयोग प्राप्त करने के लिये जरूरी हो तो योजना में जो टार्गेट्स फिक्स किये हैं उनमें अगर कुछ कमी करना पड़ जाय तो कर देना चाहिये । उन्होंने जो 'एकोनामिक डेवलपमेंट्स इन इंडिया फ्रोम १९४६ टु १९५६' नामक किताब लिखी है, उसमें उन्होंने यह कहा है :

"To me it seems that what matters is not the actual percentage of the total premeditated that may be spent in five years but the fact that the country does put in maximum effort and gains in stature and self-confidence at its own achievements. If the nation has this satisfaction, there would be nothing really tragic or depressing in a slight distortion in the outlay proportions or in the Plan being fulfilled only, say, to 85 per cent of the proposed outlay. A plan which succeeds 100 per cent. or more can be an awful contraption".

मेरा ख्याल है कि श्री सी० डी० देशमुख कई वर्षों से न सिर्फ इस देश के वित्त मंत्री थे और इस देश का वित्तीय प्रबन्ध करना उनके हाथ में था बल्कि वह योजना को बनाने वालों में से थे और यह उनकी राय है और मैं समझता हूं कि इस पर सरकार को गम्भीरता से ध्यान देना चाहिये ।

धीरे धीरे कर के आपने जनता के किसी वर्ग को भी इन टैक्सों की मार से अछूता नहीं छोड़ा है । यह जो एक्सपेंडिचर टैक्स आपने लगाया है, मैंने पढ़ा है कि दुनिया के किसी भी हिस्से में एक्सपेंडिचर टैक्स नहीं लगा हुआ है । यह ठीक है कि इस टैक्स का असर बड़े लोगों पर पड़ता है । जैसाकि यह जो हम दुनिया को दिखलाने की कोशिश करते हैं कि देखो हम बड़े समाजवादी हैं, गलत चीज है । आखिर यह लोग भी अपने तरीके से देश को बनाने में कुछ न कुछ सहयोग कर रहे हैं । हमको अपने पूंजीपतियों से कोई प्रेम नहीं है, लेकिन उनसे ऐसी घृणा भी नहीं है कि हम कहें कि उनकी गर्दन काट दो मैं समझता हूं कि सिर्फ मजदूरों और कम्युनिस्टों को खुश करने के खातिर इस तरह की बात करना उचित नहीं है क्योंकि वे लोग भी देश को आगे बढ़ाने में हमारे साथ सहयोग कर रहे हैं । जो भी हो, हमारे वित्त मंत्री महोदय को इस बात का संतोष तो जरूर हो जायेगा कि आज तक जो यह कहा जाता था कि वित्त मंत्री महोदय पंजीपतियों के बड़े दोस्त हैं, स्वयं पूंजीपति हैं, इन टैक्सों को लगा कर उन्होंने अपनी पोजीशन साफ कर दी है और अब लोग उनको गाली नहीं देंगे । लेकिन इससे देश का क्या भला होगा और मेरा इस सम्बन्ध में निवेदन है कि इस ढंग से गलत चीजें नहीं की जानी चाहियें ।

मैं मानता हूं कि इस सरकार और इस योजना के दो मूल उद्देश्य हैं । पहला उद्देश्य तो यह है कि देश का उत्पादन बढ़े और दूसरा यह कि उत्पादन इस तरह से बढ़े जिससे कि देश में सामाजिक न्याय हो और देश में जो धन पैदा हो उसका सब लोगों में साथ साथ न्यायोचित ढंग से बंटवारा हो सके । हमको इन दोनों उद्देश्यों से पूरी दोस्ती है और हम सभी लोग इन दोनों उद्देश्यों को पूरा होते देखना चाहते हैं । लेकिन मैं कहना चाहता हूं कि सरकार योजना और टैक्सों के सम्बन्ध में जो नीति बरत रही है उससे न देश की पैदावार बढ़ेगी और न देश में समाजवाद बढ़ेगा और न ही देश की सम्पत्ति बढ़ेगी । इस सम्बन्ध में दूसरे देशों के उदाहरण हमारे सामने हैं । कम्युनिस्ट देशों में समाजवाद के नाम पर क्या हुआ ? खूब नारे लगाये गये और खूनखराबा किया गया लेकिन हम पाते हैं कि आज रूस में जनता की आमदनी का अन्तर अमरीका, इंग्लैंड, स्वीडन और नार्वे से १० गुना और २० गुना ज्यादा है और इसलिये मेरा कहना है कि हमारी सरकार को सिर्फ नारों के पीछे नहीं बह जाना चाहिये । सरकार द्वारा विरोधी पक्षों से अक्सर

[श्री म० प्र० मिश्र]

कहा जाता है कि वे नारेबाजी मे न पडे लेकिन मै समझता हु कि सबसे ज्यादा जरूरत इस नसीहत की स्वा हमार आर्न सरकार को है जो कि मेर समझ मे नारो के चक्कर में पडी हुई है । उसको नारो से ऊपर उठ कर यथार्थता और व्यवहारिकता के स्तर पर आना चाहिये ।

आज मै देख रहा हू कि इन्ही नारो के फेर मे पड कर यह सरकार और यह योजना वाले इस देश के बडे भारी अचल को और इस देश की अर्थ नीति के एक बडे हिस्से को आग मे झोकने जारहे है । वह इस तरह है कि वह कोशिश करने जा रहे हैं कि इस देश की खेती को सहकारी ढग पर चलाया जाय । जहां तक सहकारी ढग पर खेती करने का सवाल है, कम्युनिस्ट देशो को छोड कर दुनिया में अन्य कोई देश ऐसा नही है जहा सहकारी खेती चलती हो । किसी भी गैर–कम्युनिस्ट देश मे सहकारी खेती नही चलती । इस सम्बन्ध मे इजरायल जरूर एक अपवाद है लेकिन उसका आधार दूसरा है । वहा दूसर देशो से लोग आकर बसे है और उनके पास काफी सख्या है और उनके पास एक भावना भी है और उन्होने आपस मे मिल कर सहकारी ढग की सफल खेती की है और मैं उनको उनके लिए मुबारकबाद देना चाहता हू । हमारी सरकार समाजवाद के नारे के जोश में आकर कहती है कि हम सहकारी ढग के आधार पर खेती चलायेगे । अभी पाटिल साहब एक प्रतिनिधि मडल लेकर चीन गये थे और उनसे वहा के प्रधान मत्री चू-एन-लाई से तीन बार मुलाकात की और इसका उनपर बडा प्रभाव पडा । चीन से वे बडे प्रभावित होकर कहते हैं कि इस देश मे सहकारी ढग पर खेती शुरू करो । जहा तक किसानो से इसके लिये अपील का ताल्लुक है, मुझे उससे कोई ऐतराज नही, यह चीज उन पर छोड दी जाये । लेकिन आप लोगो को खासकर किसानो को इस सहकार खेती मे आने के लिये मजबूर न कीजिये । आज सैकड़ो वर्ष के बाद जमीदारी प्रथा समाप्त हुई है और किसान जमीदारो के चुगल से आजाद हुए है और पहली बार किसानो के हाथ में उनकी जमीन आई है और वे अपनी जमीन के मालिक बने है, तब उन किसानो की जमीनें सहकारी खेती के वास्ते छीन लेना और उनको मजदूर बना देने की जो कोशिश है वह बहुत खतरनाक है और इस कोशिश को हमें रोकना होगा । पाटिल साहब हालाकि कहते है कि किसानो को सहकारी खेतो में शामिल होने के लिये मजबूर नही किया जायेगा लेकिन मैं पूछना चाहता हू कि सहकारी समितियो को तो ज्यादा मदद दें और किसानो को मदद न दे , तो यह मजबूर करना नही हुआ तो क्या हुआ ? चीन की एक बडी खतरनाक बात जिसको कि यह सरकार शायद मान लेगी वह यह है कि भूमिसुधार के नाम पर पाटिल साहब ने कहा है कि किसी किसान के पास उतनी ही जमीन रहे जितनी पर कि वह अपने परिवार के लोगो के साथ मेहनत कर सके और उसको उन्होने समझा भी दिया है कि जो गाव की फैमिली होल्डिग है, मुश्किल से इस देश में ढाई एकड़ फैमिली होल्डिग पडती है, उसकी दुगनी एक किसान के पास होनी चाहिये, यह सीलिंग उन्होने रक्खी है और इस तरह एक किसान परिवार के पास पाटिल साहब के अनुसार पाच एकड़ से ज्यादा जमीन नही होगी । पाटिल साहब सहकारी ढग पर खेती चलाने के लिये बहुत ख्वाहिशमन्द है और जाहिर है कि उसके लिये किसानो से उनकी जमीने छीनी जाये । लेकिन मै उनसे कहना चाहता हू कि सोवियट रूस अपने किसानो की जमीनें छीन कर खेती मे ४० वर्ष बीत जाने पर भी सफल नही होसका और आज वह एक आग के ऊपर बैठा हुआ है जो किसी क्षण भी भडक सकती है । इसलिये उपाध्यक्ष महोदय, मै निवेदन करना चाहता हू कि किसानो से उनकी सारी जमीनो को छीन लेना और सहकारी ढग पर खेती करवा कर इस देश की तरक्की करना, यह एक बहुत खतरनाक रास्ता होगा ।

Dr. Krishnaswami (Chingleput): Mr. Deputy-Speaker, no one can deny that the economic situation is very grave and disturbing. I am not speaking as a defeatist. I want to ask my hon. friends here to analyse the situation for themselves and then find out what exactly should be the remedies. I intend concentrating this evening on the foreign exchange crisis and finding out how far we should take steps in order to get out of the present muddle in which we are.

We are in a tight corner. There is no doubt about it. How we got into it may be important; but, it is certainly not as important as our getting out of it. If I refer to the events of the last year or two briefly, it is only with a view to obtaining light on the type of remedies that we should have.

The Reserve Bank of India in its monthly bulletin of July, 1957, pointed out that last year our imports amounted to Rs. 1,077 crores, about Rs. 300 crores more than in the previous year. Briefly, the principal increases occurred in foodgrains, in cutlery; secondly, hardware, electrical goods and apparatus; and, thirdly, in machinery, iron and steel, chemicals and drugs. Our exports declined by about 4 crores only.

But, here, I should like to point out that our exports have never been buoyant since the cessation of the Korean War. In fact, one of the troubles of our economy has been that our exports have not been as much as we should have wished. But, as a result of these two factors, as a result of our exports not having been buoyant and as a result of our having to import so much, our foreign exchange resources have declined by Rs. 320 crores over the previous year, when there was an overall surplus of Rs. 15 crores. Since March we have been losing at the rate of Rs. 6 crores per week.

The Reserve Bank monthly bulletin in its account says that the operational as distinguished from the analytical causes of the change from surplus to deficit could be traced to the larger volume of import licences which were issued during 1956 and the effect of which is likely to extend beyond 1957.

Now, as everyone knows, there is bound to be a time lag between the issue of licences and the import of goods. It is perfectly true to suggest that if we have issued licences, say in 1956, goods may be imported only in 1957. Nobody can blame Government for what has occurred because there necessarily must be given a time interval for businessmen and others to get into touch with others and have these goods imported. It may, however, be pointed out that had we been wise enough to impose the policy that we have imposed now, early in July 1956, possibly the situation might have improved to our advantage.

But the main part of the trouble is on account of the heavy import of capital goods both on public as well as on private account. Now, according to the Second Plan, we were told that the target of imports in 1956-57 should amount to Rs. 870 crores. The figure is given on page 640 of the Reserve Bank Bulletin. The actual amount that we imported was Rs. 1,070 crores. People speak of the deficit being a planned one. I can understand that if the variations had been only marginal in character, if instead of Rs. 870 crores, we had imported, say, about Rs. 900 crores or Rs. 920 crores. But, where the variations are so large, where there is a difference of about Rs. 200 crores, it cannot be marginal. Therefore, there ought to be found some other explanation of this huge import.

In my opinion, I should suggest that there was a gross under-estimate of the value of the high import content of the goods to be imported on public account. Looking back over what has transpired, the main cause of this deficit is attributable to our error in the estimate of the import content of our goods. It is not a good suggestion that Parliament approved of all these deficits. We might have approv-

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ed a bit of import deficit. But the fact of the matter is that the calculations that have been made regarding the import content were really not correct and that has been one of the main causes of our difficulties. We have been liberally under-estimating our resources in this country: we have been most conservative from the point of estimating the costs of these investments.

I suggest that since we have committed ourselves and since we have got into this sort of difficulty, it is necessary for us to approach this problem in a rational way.

We are in a pickle and we have got to get out of it Parliament is bound to give its suggestions, and whether the Government accepts them or not is a totally irrelevant matter, but at least the country should know what Parliament has to say on this matter. It is not so much what has occurred that is troubling us Members of Parliament, but what we intend to do to get out of the present awkward situation in which we find ourselves

What are the problems that face us? There are, briefly, two problems facing the Government and the country Firstly, how are we going to finance the import content of increased investment and, incidentally, of increased consumption? I do not agree with some of my hon. friends who suggest that you can cut down the import of consumption goods altogether, nor do I agree with some of my friends who suggest that consumption can be held down at a low level. In a developing economy we have naturally to make some concessions or the other to the need for increasing a certain amount of consumption in the country; otherwise the country will not progress. And, certainly, in a democratic society, where there are many pressures, along with the development needs we are also to take account of the consumption needs of the community; otherwise there will not be that mobilisation of enthusiasm which we have to take into account. It may be that in a particular period we are overgenerous in importing consumption goods but, generally, as a matter of principle, we have to take this into account that, as we are progressing in our developing economy, there ought to be given some margin or other for an increased amount of consumption goods.

The second point which I should like to make is that we ought to find out how we are to service the credits that we now acquire on a large scale. Today, according to the Finance Minister and others in Government, we are able to have a system of deferred credits, which they say are useful. Certainly, they are very useful in so far as deferred credits do not involve a draft on our current resources, but ultimately we have to pay that, and it is here that we have to take account of the problem of servicing. So far as I can make out, few people seem to have devoted attention to these two problems, as to how we are going to finance the import content of increased investment, and how we are going to service the credit that we now acquire on a large scale I, therefore, suggest, if we think of how we are going to do it and if we can evolve some method whereby we are going to be sure of it, there will be a greater amount of confidence in our economy than there is at present from people abroad.

I also want to deal with some of the remedies that have been suggested. Some people suggest that we should tinker with the value of the rupee. I am not at all in favour of tinkering with the value of the rupee. Devaluation is not the remedy in the present circumstances for an excellent reason. Devaluation, unless it is accompanied by curtailment of imports, would do no good to the country. But, since we have embarked on a large developmental programme, which necessitates imports on a very large scale, it would be wise to affirm that it would be next to useless to think of devaluation of our currency in the present circumstances.

There is another influential school.....

Shri Jaganatha Rao (Koraput): Who is thinking of devaluation?

Dr. Krishnaswami: You may not think of it, but I am talking of the school of thought which is advocating it, and I certainly think I have a right to say that, because, even when we do not think of it, as a result of our policy you may have to blunder in it and that is exactly the reason why I have to refer to it.

Mr. Deputy-Speaker: I do not deserve such a charge.

Dr. Krishnaswami: I am sorry ....

Mr. Deputy-Speaker: I only wanted to draw the attention of the hon. Member that he should address the Chair.

Shri T. T. Krishnamachari: I have no doubt that he never intended this to the Chair, the chance of its blundering into anything.

Dr. Krishnaswami: There is however, another influential school of thought which, I do not know, seems to have some sort of a measure of influence in influencing the policy. That school of thought is suggesting that there is no need for a currency backing, and that the purpose of keeping reserves is to use them in the present.

I should like to point out that the suggestion that we can go on utilising reserves for meeting demands ignores an important factor in the stability of our rupee, namely, confidence. The very fact that successive reductions occurred in the reserves that we have creates a disturbing impression abroad, it gives an impression to those abroad that the malaise is not temporary, that there are going to be other difficulties and that eventually something will happen. It is to guard against this doubt that Governments have to take very very strict action, and find out how far they are going to avoid successive reductions because, if successive reductions take place, as has been pointed out, what will happen is that there would be an impression given that the value of the rupee cannot be held. Once this is created, adverse capital movements will start which cannot be easily arrested, and other difficulties will come into the bargain.

These are only two of the suggestions that I have to cut. It has been suggested that there is some scope of pruning the Plan. Originally, spokesmen on the other side were very reluctant to think even of cutting the investment or of pruning the Plan. But, of late there has been a change in thought. I congratulate them on having made that change. There is some scope for pruning the Plan and cutting down expenditures, and I certainly think that in cutting down expenditures they have to take account of one or two factors which are very important and which I shall bring before their notice.

In the first place, the heavy drain on foreign exchange so far has been mainly on account of import of capital goods, which must have started a sizable investment boom in our economy It may well be that the fullest impact of this investment on increased demand for consumer goods imports will be felt only after a time lag. If so, we may experience difficulties of a slightly different nature, with increased demand for consumption following the wake of increase in incomes present on export industries such as textiles, sugar, oil and light engineering goods. To a large extent this leakage has to be taken into account before estimating the extent to which import content of investment has to be reduced to avoid our going on the rocks.

This is a very difficult problem to estimate no doubt, but we have some idea of what exactly are the capital imports that have been imported and how far they are likely to increase income. And, certainly, when we are thinking of cutting down the import content of our investment, these are

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factors that we have to take into account.

When we talk of pruning the Plan, I suggest that there is a limit below which we cannot prune, for the simple and excellent reason that we have already committed ourselves. We have committed ourselves to steel plants and expenditure has been incurred on them We have to commit ourselves to power, because without spending on power the steel plants would not serve any purpose. We have committed ourselves to transport, because without transport these steel products cannot really be moved from place to place

Therefore, there are certain things which are practically impossible to be scaled down But, this contraction in imports, while it may be appreciable, will therefore not be of a sufficiently large magnitude.

The core of the Plan, let us realise—the core of the Plan as the expression has been used—has a high import content, and those in authority have under-estimated the import content of the core of the Plan It is only of late that there has been a realisation that the core of the Plan has a high import content, and unless we get aid from abroad it may be very difficult even to fulfil the core of the Plan This is a point which we have to take into account I wish the country had been told this earlier, but I am glad at least now the country has been told, because we know where we stand.

Since we have to live within our resources, this is an important point which we have to bear in mind Certain difficult decisions have to be taken and it is to them that I should like to invite your attention.

What do we propose to do about some of these items which fall outside the Plan, and on which we have to incur inevitable expenditure? Take Defence, for instance. What do we propose to do about Defence? Today we have increased our demands for Defence. It may be quite correct to do so. But a certain stage will be reached when we will have to take a decision whether we ought to increase the amount on Defence or whether we ought to stay put.

The first thing that I would like to place is that there are two approaches. The first is that if we do not anticipate threats of a serious nature to our security as a nation, then, we need not go on increasing our defence commitments. Then we might take a calculated risk and depend on our moral strength and on our friends to help us in any emergency. But if we do not have such a view, let us be clear about it and let us tell the country that the situation is such that we will have to increase our defence commitments in which case every naya paisa spent for defence means less for developmental needs. That is a stark fact which we have to take into account. In any event, we ought to take into account as to where we are going to draw a line and that decision will have to be taken soon.

Then, if we cannot do much about imports and defence, there are only two alternatives The alternatives are to increase exports and obtain foreign aid and foreign investment from abroad Now, I would like to deal with the encouragement of exports and the commodities which have a ready market I want to bring to the notice of the Government a fact of some importance The prices of ground-nut in the internal market were much higher in 1952-53 and yet we issued export quotas without damaging the economy Today, in view of the high food prices, we have decided to move slow, but there is a danger of not only our losing . . . .

Shri T. T. Krishnamachari: I would like to tell my hon. friend that he is not quite correct The export quotas were issued long before the prices went up. I think we found ourselves rather in a very difficult situation in 1952-53. The export quotas for that year did not affect anything. But it was not when the prices went up. It

was issued before the prices went up. May be, as a result, the prices went up.

Dr. Krishnaswami: I accept the amendment, but the Government did not think that it was sufficiently low to cancel the export quotas.

Shri T. T. Krishnamachari: We did, to a considerable extent.

Dr. Krishnaswami: But what I am suggesting is that it did not lead to such a sharp rise in price as was anticipated, but eventually we reduced it. But there is a danger—this is what I was suggesting—of our not only losing good market; but, in any case, if we find it difficult to issue export quotas we have to make our choice and say that we cannot be extending imports, and that therefore we have to find some other remedy. That is the point which we have to take into account. It is a matter of judgment which will have to be made and I do not think I can make that judgment, because it is those in Government that have to weigh the alternatives.

Do we want higher internal prices and are we willing to make a sacrifice, or do we want a greater amount of export earnings? Naturally, the balance that will have to be struck depends upon an appreciation of these factors and also on an appreciation of how the market and the consumers react.

Now, I would to like to deal with foreign investment. I will be very brief. My hon. friend the Finance Minister is visiting Washington. I wish him success in his mission, because, on his success depends, I suppose, a lessening in the trials and tribulations . . .

Shri T. T. Krishnamachari: My mission is to attend the meeting of the Board of Governors of the International Monetary Fund and the International Bank.

Dr. Krishnaswami: Well, Sir, then let us hope that incidentally he will consider the problem of foreign exchange resources. It may be that sometimes he can accidentally stray into the paths of virtue, and therefore it might be that we should have the benefit of this increase in resources. I would like to point out that while we attract resources from abroad, they may be marginal compared with the investment expenditure in our country. But certainly these marginal resources will make the difference between success and failure of our Plan, between the elongation of the Plan and our Plan being worked very quickly. I want only to say that if we want our foreign investments to increase, the ground has not been prepared for the reception of foreign investment. We are talking so much of investment being encouraged, but what is it that we have done during the past two years? Indeed, during the past year, we have been pursuing contradictory policies. In fact, the Government suffers from a split personality, in this matter. On the one hand, we are anxious for foreign aid and, on the other, we are pursuing contradictory policies. We are, for instance, insisting on compulsory deposits of companies' reserves. We have levied a wealth tax on companies and all these factors have to be taken into account, because investors also have to take into account how these factors act. I shall not speak on the wealth tax on companies here, because a debate on that will take place shortly when the Bill is introduced by my hon friend. But I would like Members of the Government, with great deference to them, to consider this question and to find out what sort of policies we should pursue. Since we have to live strictly within our means, we have definitely to make a choice between alternative ends. I do hope and trust that as a result of our taking the right decision, we would be able to surmount these two problems which I have mentioned, namely, financing the import content of increased investment and incidentally of increased consumption and servicing of the credit which we are now acquiring on a large scale, and we will be able to do it with the minimum cost to the

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community. That is exactly what I have to say on this matter.

I would like only to say that in all these matters where a choice has to be made, let the factors be weighed properly and let a decision be taken, a decision which will be in the interests of the country. Planning cannot be done without tears, I agree, but planning should be done with avoidable hardship and I sometimes feel that the manner in which we are approaching these problems on planning—it gives the impression to many of us at any rate—is such that many of the hardships which could have been avoided have not been avoided. I would, therefore, appeal to the Government and other people interested in the Plan to think over all these matters, to think well and think wisely.

Shri Barman (Cooch Behar—Reserved—Sch. Castes): The Finance Minister has been criticised by so many hon. Members of this House from the point of view of middle-classes, from the point of view of teachers, Government servants, and also from the point of view of big industrialists and those who could pay the wealth tax, expenditure tax and all that. No one has yet said anything about how these taxes and also the financial policy and the Finance Bill are affecting the poor growers. The general notion is, the growers are generally persons who will incidentally pay a very small amount of the indirect taxes on commodities which they generally use. I apprehend that it is on account of that notion that no other hon. Member has touched that point I think it my duty to place the case of one set of growers before the hon. Finance Minister with the hope that with his breadth of vision and broad heart he will consider their case. If he thinks that it is a fit case, he will consider it even at this late hour.

We have to accept this responsibility of the decision that has been passed in this House, namely, the second Five Year Plan. This Plan envisages that out of Rs. 1,200 crores of deficit financing, at least Rs. 450 crores will have to be raised by additional taxation. That decision has got our approval. Of course, circumstances have changed and with the change of circumstances, Government will have to modify the Plan so far as it is possible and reasonable. But the overall picture is that we have accepted this responsibility, and by this Finance Bill the Finance Minister is going to raise, according to the Bill itself, Rs. 88 crores which comes to Rs. 450 crores in five years. So, we cannot make an all-round attack upon the Finance Bill. I keep that in mind and everyone should bear in mind the fact that if we are to bring our second Five Year Plan to a success, each one of us, beginning from the poor to the rich, will have to bear a certain share in the national effort. But my submission is that that burden should be equally distributed, according to capacity. I think it was Lord Salisbury who said that the lance must be directed to that part of the body where the blood is congested. I am not going to imitate that, but I will simply say that while taxing a person, you have to consider to what extent you are taxing him, what is the incidence of taxation on his income and what is his level of income. These are the facts which will have to be considered. From that point of view, I will place facts and figures before the hon. Finance Minister about that class of persons who are going to pay a very high tax on excise.

15 hrs.

Incidentally, I may mention that hookah tobacco, which is grown beginning from Punjab right up to Assam in the northern belt of India, has been in quick succession taxed at higher and higher levels. In the Finance (No. 2) Bill, it has been proposed to raise that tax further higher. Uptill now, the tax was 6 annas per lb. of tobacco. That is going to be raised to

8 annas. In the beginning, in the year 1943, the central excise duty was imposed on hookah tobacco at the rate of one anna per lb. It was increased to 3 annas per lb. in 1944-45, to 4 annas in 1948-49 and to 6 annas in 1951-52. Uptill now the rate was 6 annas, but under the Finance (No. 2) Bill, it is proposed to raise it from 6 to 8 annas per lb. What is the incidence of this taxation?

According to the Taxation Enquiry Commission's report, Volume II, page 302, we get the following figures for 1944-45 to 1953-54. It began with 15·8 per cent in the year 1944-45 and in the year 1953-54, the incidence of taxation was 39·5 per cent. I put a question in this House asking for the price that is obtaining in the years 1954-55, 1955-56 and 1956-57. The answer I got from the Finance department is this. The price per maund of hookah tobacco in 1954-55 was Rs. 92-9-2 and taxation Rs. 30-14-0. The incidence of taxation was 33·36 per cent. In the year 1955-56, the price of tobacco came down. It is Rs. 72-5-9 and the tax per maund is Rs. 30-14-0. The incidence is 42·66 per cent. As regards Motihari tobacco, the price until 1956-57 was Rs. 90-4-9. The tax per maund is Rs. 30-14-0 and the incidence is 33·9 per cent.

If the tax is raised from 6 to 8 annas, according to the Finance (No. 2) Bill, it will mean that for a maund of tobacco sold in the market at the average rate of Rs. 90 I am taking the maximum price—the tax will be Rs. 41-2-6. That means, a tax of more than 50 per cent will have to be paid I will ask the hon. Finance Minister to consider that the price given by his department is the average price. There are certain inferior varieties of tobacco, sold at much lower prices. He said that he has got several representations regarding tobacco. There is one petition in which it is said that tobacco produced in 1952-53 has not been sold, because it does not fetch the tax itself, because it was an inferior quality. Even when the duty is 6 annas, growers of inferior quality tobacco are not able to sell it and pay the tax. To raise that tax further is, to my mind, unconscionable.

I do not know whether there is any other commodity grown by a small man, which is taxed at this high rate. When a person earns much, even if he pays 50, 60 or 80 per cent tax, he has got enough left to spend for himself. But here it is the case of a poor agriculturist, growing one or two maunds, or sometimes even less, of tobacco. It requires the greatest amount of labour and manure. For all that, he does not get anything in return. Would he dare to grow tobacco at all? It may be said, "let him grow some other commodity". But I may say that tobacco is grown in such lands where no other crop can be grown. Also, it is the only money crop in some places. I can say about North Bengal; I do not know about other States in northern India. It is the only money crop that is grown. It is very well for us to say, "there is enough tobacco; give up that cultivation". But what about that poor man? If you are going to exploit him, it is unconscionable. That is my estimate.

I would ask this House to consider whether I should implore the Finance Minister to consider whether he will raise that tax further. Tax a man for whom, after paying the tax, some money is left to spend for himself. Do not tax a man who is already highly taxed and who is already finding it difficult to pay the tax. If you just tax him 2 annas per lb. more, you get more than Rs. 6 crores. That should not be any justification for taxing that man. Get that Rs. 6 crores from some other sources. I have no objection to any other indirect taxes. After all, we have to pay tax if we want to progress and prosper and to advance towards our economic salvation. But there should be some proportion in our judgment. I must humbly, even at this late hour, implore the Finance Minister to consider this. I have quoted figures from the report of the Taxation Enquiry Commission and from the replies that had

[Shri Barman]

been given by his department We have got so many petitions in the Petitions Committee objecting to this raising the tax, so far as hookah tobacco is concerned

So far as flu-cured tobacco is concerned, I find that it sells at very high prices and though the taxation is high, still something is left I find from the report that in the year 1954-55, the average price of flu-cured tobacco was Rs 259-9-0 Out of that, Rs 82-5-0 are paid as tax Still that grower is left with about Rs 200, per maund of tobacco But for the hookah tobacco grower, if he sells it at Rs 72 and if he has to pay Rs 41 as tax, there are barely Rs 30 left It is not enough even for his daily labour, apart from the seed, manure, watering, etc This is most illogical in our method of taxation

Another point is,—the hon Finance Minister has already referred to this—about the incidence of taxation I do not get his exact words—tobacco in its powdered form is to be taxed at double the rate because it is to be taxed on the criterion of size and not according to the quality of tobacco According to the amendment that has been proposed to the Finance Bill, even the bits that automatically break at the time when the tobacco is tied into bundles or hangs are to be taxed in this way At the time of bundling they automatically break and these broken pieces

Shri T. T. Krishnamachari. No

Shri Barman It comes to that

Traders have objected to it Being a tobacco grower myself, I know that When it is bundled, it breaks

Mr Deputy-Speaker: It should not be grown too much now

Shri Barman: What shall I grow? There is no other cash crop I am not speaking for myself But, these poor people have no other alternative While the tobacco leaves are bundled, you have to handle them and at the time of handling, the leaves being dry and brittle, some pieces break You cannot avoid it While you propose to tax the full leaf at the rate of eight annas a pound, you propose to tax the broken bits at the rate of one rupee per pound, because you are going to tax on the size under the Raghuramaiah Report That would result in these bits being unsold and they will have to be destroyed Just as Bispat has gone out of cultivation, these bits will be destroyed No one grows it The cultivator has lost his money In exactly the same way, these broken bits will be destroyed because they cannot pay the tax At the proposed rate of tax, it will not pay the dealers They will be destroyed It will bring less money to the cultivator It will be a loss to the Government You cannot get the tax unless it is sold I submit these two points for the consideration of the hon Finance Minister

Shri Rami Reddy (Cuddapah) Mr Deputy-Speaker, I am in agreement with the taxation proposals proposed in the Finance Bill The Finance Ministry has to deal with almost all the subjects dealt with by all the Ministers and he has to control the financial aspects of the work of all Ministries He has also to find resources to meet the expenditure of all the Ministries and the developmental works I would only submit that, whoever may be at the head of this Ministry, he will not be able to escape criticism because he must tax all the sections of the people who have the capacity to pay

In a developing economy, when developmental works are undertaken each one has to contribute his mite to the nation Every person has to contribute to the revenues of the State according to his capacity. Therefore, there is no use of criticising the Finance Minister for each and every proposal that he brings forward in the Finance Bill But, I have to mention one thing While considering these proposals, we have to consider

whether any of the proposals hit the poor man or the common man

In this connection, I want to mention one thing about the increase in the levy of excise duty on diesel oil Diesel oil is used by many of the small landholders who have installed pump sets where there are no other irrigation facilities They use a lot of diesel oil in a year There is a proposal to increase the duty from Rs 30 to Rs 40 per ton By this, the cost of agricultural production will increase by at least 25 per cent I would only request the Finance Minister to consider this aspect and see that the diesel oil in so far as it is used for agricultural purposes, is exempted from the increased levy

The other day, while the Finance Minister was speaking, he said that the Second Plan is our first priority He also said that the Plan must be seen through Every one is agreed that the Plan must be seen through I would only submit that while he has to implement the schemes laid down in the Second Plan, he has to see that all the regions of the country are evenly developed In the Second Plan, great stress is laid on the development of industries Though the emphasis has shifted from agriculture to industries, at the same time, vigorous efforts are being made to increase agricultural production also Problems of poverty and unemployment etc could be tackled only by developing the country industrially Every one agrees with that But, when developmental works are undertaken, each region has to be developed on an even basis The National Development Council, the Planning Commission every one agrees that there should be an even development of the country The Industrial Policy resolution of 1956 also lays down that the plans will be so devised as to lead to a balanced development of the country

In the same way, persons in authority have said that they will see that there is a regional balance both in the allocation of funds and in the development of the country in regard to industries, that is, in regard to location of industries But, I have a complaint against this Ministry for doing injustice to the Andhra Pradesh As an instance, I would only submit this A sum of Rs 2559 crores has been allotted in the industrial sector This sum of Rs 2559 crores is allotted to meet the Centre's share in the States' developmental plans as also to implement the Centre's schemes and projects Out of this amount only a sum of Rs 27 crores is allotted to the Andhra Pradesh Andhra Pradesh is the fourth biggest State in the country with a population of 33 million people, roughly 9 per cent of the total population of India If the population is considered as the basis at least Rs 230 crores ought to have been allotted to Andhra Pradesh Only a sum of Rs 27 crores is allotted to Andhra Pradesh I would only submit that the treatment meted out to Andhra Pradesh in this regard is rather unfair

Shri B. S. Murthy The hon Minister himself is more than an Andhra He was connected with the Guntur

Mr. Deputy-Speaker It is not necessary that the Minister should belong to Andhra to do justice to Andhra Pradesh

Shri Rami Reddy In regard to location of industries also, I have a great complaint The State Government has been making several proposals for the location of a fertiliser factory, a steel fabricating plant and other industries But, the Centre has not chosen to locate any industry started by it in the public sector, in Andhra Pradesh In regard to the fertiliser factory, I want to make a special mention The State Government had made the proposal for its location either at Bezwada or at Kathagudam Bezwada is a central place and it is connected by a well-knit canal system with all the districts that utilise a lot of chemical manures Moreover, lignite deposits are available in the districts of Krishna and Godavari Power is there, water is there, everything necessary for start-

[Shri Rami Reddy]

ing the industry is there. In spite of all these facts, the Centre has not chosen to locate any industry there. The State Government has also stated that coal is available at Kathagudam and it will have no objection if the industry is located at Kathagudam. But, the Centre has denied this request of the State Government for the location of a fertiliser factory in Andhra Pradesh where fertilisers are in great demand.

Therefore, I would submit to the hon. Finance Minister to set matters right because, as I submitted earlier, unless there is even development of the country, unless there is even development of the regions of the country, there cannot be any national development. So regional development should form part of the national development.

In regard to the prices of agricultural commodities there has been a hue and cry in the country that the prices of commodities, especially those of foodgrains, have gone up very high. Agriculture is the backbone of our country's economy and so it should be given proper encouragement In Andhra, they say, millers are not coming forward to deliver rice stocks available with them They have been proclaiming every now and then that they are prepared to deliver the stocks at the average price as per the Essential Commodities Act, *i e* the average price of the past three months immediately preceding that date But the Kerala Government, which came to purchase that, was not willing to purchase it at those rates Therefore, the millers could not deliver the goods at that time Therefore, it would not be fair for the Government here or for anybody to make allegations and insinuations against the rice millers that they are hoarding the stocks in spite of the request of the Central Government.

I will make another request, and that is in regard to minor irrigation works There are several tanks in Andhra Pradesh, which require immediate repairs. If a few crores of rupees could be allotted for the Andhra Pradesh for the repair of these minor irrigation tanks, they could be repaired and then the lands will give more crops. Further, the question of repairs of minor irrigation tanks does not involve any foreign exchange because no machinery is required for these repairs. But they would yield results immediately. So, I would only request that more grants may be allotted to Andhra for minor irrigation schemes so that more foodgrains may be produced in that area.

Shri Surendranath Dwivedy: Before this House agrees to this measure, it is essential that the House should know whether the far-reaching taxation proposals are going to serve the purposes for which they are meant. The present taxation policy can only be considered in the context of the Plan. But the Plan contemplates certain new taxation measures and has indicated the sources But we are still in doubt whether the Government is going to stick to the Plan, as it is presented before us, or they are going to change it The Finance Minister had told us on Saturday that the Plan may be pruned. But since the hard core of the Plan is to be retained and as there will be some changes in the priorities, it is expected that there will be some change in the finances required also Therefore, before any measure is brought up in this House, we should know in precise and exact manner as to how these measures are going to help in augmenting the finances of the Plan. Every new measure should be definitely related to the anticipations and assumptions of the Plan and the shortfall in each year should be clearly pointed out. The planners have laid down that both the Centre and the States would raise Rs. 70 crores a year out of the existing rate of taxation and an additional Rs 90 crores from additional sources of taxation. That means, in every year we have to raise about Rs. 160 crores. I would like to know what is the present position. Almost

all the State budgets so far announced, excepting one or two, show deficits. In view of this, is it expected that the annual target of Rs. 160 crores would be achieved? We are in the second year of the Second Plan. There has already been a shortfall in the first year. So, in order to obtain Rs. 800 crores in the five year period, it is inevitable that the annual taxation for the coming years should go up. So, I would like the Finance Minister to take this House into confidence and tell us whether there is any likelihood of these targets being achieved so that there may not be any disappointment or frustration at a later stage.

15·26 hrs.

[SHRI BARMAN *in the Chair.*]

Then, we have to consider this budget, not only from the financial point of view, but also from another perspective. One of the objectives of the Plan is to remove disparities and to raise the standard of living of the people. In a socialist society this aspect is more important than the economic development. But so far we are completely ignorant as to how far we have progressed in this direction. In spite of all the changes introduced in the tax structure, there is no definite evidence that the gap of inequalities has been reduced. And it is regrettable to find that the estimate for Estate Duties, which was Rs. 18 crores, has been halved; it has come to about Rs. 9 crores Then again, the wealth and expenditure taxes are being considerably watered down in the interest of the vested interests. Whenever there is a question of direct taxation, all curious arguments such as incentives, administrative difficulties etc. are raised. But in the matter of indirect taxes there is no inhibition because the common man is to suffer. So what I suggest is that this House should also be told every year as to how far we have progressed in reducing inequalities. I am told that this inequality is an economically measurable concept. If that is so, since the Government has the Indian Statistical Institute, I would ask: is it not possible for the Government to entrust this Institute with the task of measuring the co-efficient of inequality in this country and its variation? These reports may be made available at a longer interval than the price index or the cost of living. I think this is one of the essentials that is needed.

Thirdly, apart from these two things, I want to take into consideration the spending aspect of it. Parliament is passing measures after measures for new taxation. But we do not know whether the money that is provided under different heads are being properly utilized or not. People in general are averse to pay taxes because they feel that the money that is given to the Government is wasted, there is bad planning and there is uneconomic expenditure. Now this impression has to be removed and the people must be convinced that each pie that goes to the pocket of the Government is made proper use of. And where do we invest these amounts? Apart from administrative expenditure, the two other fields in which our resources are mostly invested are big development projects and grants and loans advanced to the States. The Finance Minister told us on Saturday that the Centre has advanced about Rs. 800 crores to the State Governments for what are called projects which would yield results. He also stated that these are being given for definite development purposes and the States will pay them back. I have grave doubts as to how far this is practicable. The budgetary position of the various States at least gives us a different feeling. I think one day or other the Centre will have to write off this money, but that is not a matter of concern. What we are concerned about is the spending of the allotted money.

It is very good that the public sector is expanding. I welcome this. I feel that the public sector should expand as quickly as possible so that it may envelope the entire economic

[Shri Surendranath Dwivedi.]

life and the private sector may play only a very minor role, being completely under the grip of the State economy. But we have a great responsibility and Parliament itself which is approving these taxation measures and giving this money to the executive, must know where it stands.

Some reports of the various projects are sometimes made available to us. The balance sheets are also there. I speak about the State undertakings. But these are made out in such a clumsy manner that one cannot make out anything out of them. I want that these reports should be presented in a more practical manner to show the cost of the project, the total investment, the depreciation permitted, the total output and the return, if any, so that an layman can know whether or not we are proceeding on proper lines.

There is too much red-tapism, huge wastage and serious delay. I can only quote one or two instances. In my State of Orissa, a big steel project is being undertaken at Rourkela. It is reported that contracts have been given to a large number of firms, but there is hardly any co-ordination to accelerate the establishment of the works.

Then again, the Chief Minister of Orissa made a statement in the Orissa Assembly saying that one of the reasons why the amount given to the State in the First Plan has not been properly spent is that there has been delay in getting sanction from the Centre. I do not know whether he is right or the Centre is right.

Anyway, it is poor man's money and we should not play with it like this. Therefore I want to know if there is any machinery to evaluate how far moneys invested either in the projects or given to the States are being properly spent. Mere erection of ten or twenty plants is not a goal in itself. It must be reflected in the improved standards of living of our nation. They are not mere articles to be put in the show-window to be shown to the foreigners. They must have a bearing on the economic life of the country.

So, what is needed is that we must have an independent evaluation machinery to scrutinise and check these things and report to Parliament. We must also see that these undertakings are run in a business like and economic manner, because already there is a cry that you are wasting money in State projects. People do want nationalisation and socialisation, but if we fail, it will affect our future programme because there are interests in this country which are always anxious to point out that nationalisation is not going to be profitable at all. From that point of view also it is necessary that we should be able to present our schemes in a convincing manner.

I do not want to go into details as to how the money that is allotted to the States is being spent. I have personal knowledge about the grants which are being spent only for party political purposes. You will be surprised to know that even a grant to any industrial undertaking is not made unless the party concerned or the person concerned in some way or other helps the ruling party, but that is by the way.

What I really wish to stress is that there must be an independent evaluating machinery to go into this problem. I want this machinery to be independent of the Government like the Election Commission or the Supreme Court. The Finance Ministry may have its representative or the House may have its representatives on it, even the Reserve Bank may have its representative, but this machinery should be completely free of the executive and be able to evaluate whether these moneys are being properly spent.

I do not want to curtail the autonomous character of the States, nor do

I plead that the autonomous character of the State projects should be curtailed. What I want is that this machinery should go into the problem and show us that really money is properly spent and that the undertakings are run in a proper manner.

Shri Shree Narayan Das (Darbhanga): There is the Comptroller and Auditor-General.

Shri Surendranath Dwivedy: His jurisdiction has not been extended even to Kashmir. Certain concerns have their own system of auditing and the Auditor-General's powers are not extended.

The last point I would make is about this indirect taxation. There is considerable resistance among the people, and rightly so. People do not want to pay taxes further, and this indirect taxation has always hit the common man. So, I have a suggestion which I want the Finance Minister to consider if he thinks it is worth while. I feel that instead of resorting to indirect taxation, we should tap other sources like savings in this country. We do have certain savings programmes, but at the same time I think that when there is a choice between indirect taxation and savings, in a socialist economy we should always go in for savings. In this country we have a traditional habit of storing gold. This habit is there because we have no facility of banking. Banking facilities are not available to the people.

You know when these currency notes were introduced, there was considerable resistance in the beginning, but at present people prefer currency notes to coins. I think we should tap our gold resources. The Bombay planners, consisting of some conservative elements, some capitalists, even ten or 15 years back suggested that if the gold resources were tapped, Government would be able to get thousands of crores of rupees.

There was a question put in this House the other day about how gold smuggling is taking place. That is a matter known to everybody. Even the gold resources that are in our country are not being properly tapped, not being exploited to the advantage of our economy. Therefore, I would suggest that banking facilities should be made available to the rural population. There may be a mobile banking system, or the present banking laws may be amended in such a way that the banks may be able to function for a fortnight or more during the harvest period so that the people can invest their money. If this habit grows, I think we can get more money and the people will be ready to invest in savings rather than paying taxes.

Shri Ansar Harvani (Fatehpur): I congratulate the Finance Minister on the measures that he has been taking to usher in the socialist pattern of society. The object of all his actions has been to bring prosperity and peace to the people of our country. But I wish that he had taken some more steps to fight the disparity that exists between the rich and the poor in our land.

On the one side, we have got the poor consumptive clerks in the secretariates at the Centre as well as in the States, for whom it is impossible to make both ends meet. On the other side, we have got the highly paid officers who have to take appetisers before their meals, and who have to go out early in the morning to have a long walk so that they may digest all that they eat. On the one side, we have got the poor peasant who works since morning till evening and can hardly get one meal. On the other side, we have got the princes with their privy purses, hardly doing any work and having huge bank balances. On the one side, you have got a poor man like me who on his parliamentary salary has to nurse his own constituency, has to feed his own family and also save some money for the next elections. On the other side, we have got the old miser in the south who has a lot of money and

[Shri Ansar Harvani.]

who does not know what to do with it.

I hope and trust that in future, if any Bill is brought forward here, or any financial steps are taken, such steps may be taken as would make these disparities disappear. I would suggest that immediate steps must be taken to decrease the salary of our high-paid officers. It may be said that they have got the constitutional guarantee. I quite admit that they have got it. But then steps could be taken to change it. It is now ten years since we achieved our freedom, and we have recruited our young men and our young women into the IAS and other services, who have been trained and who have received enough training to take up secretariat work and do it on a less salary than that of the officers who are drawing Rs. 4000 a month. I refuse to believe that when one of our most efficient administrators, and one of the greatest leaders of this country, and not only of this country but of the whole world, can live on Rs. 1600 a month, why our secretaries cannot live on less than Rs 4,000 a month I refuse to believe that our efficiency will suffer if their salaries are reduced. If our Ministers and our Deputy Ministers can afford to accept ten per cent. cut in their salaries, I do not understand why our secretaries and high-placed officers cannot afford to do it

It is often said, whenever any criticism is made about our bureaucracy, that it consists of very efficient people. I admit that some of them are very efficient. It is said that they are very patriotic people. I admit that they are patriotic people. The other day, while replying to a question in this House, it was disclosed that while our Ministers and Deputy Ministers and even some Members of Parliament like Sardar A. S. Saigal had come forward to accept a cut in their salaries, not a single officer of the Government of India had come forward with a similar cut. What patriotism!

Coming to the privy purse fellows, these huge privy purses were imposed on us, when we made and appeal to them to usher in democratic tendencies in their States, to usher in freedom for the people who were groaning under their iron heels in the States.....

Shri Birendra Singhji (Raipur): I rise to a point of order. Is this discussion relevant to the point at issue?

Mr. Chairman: On the Finance Bill, there is a wide range of subjects.

Shri Birendra Singhji: In that case, I should be permitted to answer what he has said. He has raised certain issues regarding the princes, and I think I should also be permitted to speak on those issues.

Shri Ansar Harvani: Our aristocratic friends have full freedom for discussion in this Parliament, and they can speak what they feel about this.

I was about to say that steps should be taken to decrease the privy purse amounts, so that they may be distributed among the poor peasants in the country.

The next point that I would like to refer to is about the expenditure that we are incurring. There are quite large possibilities of decreasing our expenditure There is wastage, and there is leakage in our administration, and steps should be taken to stop this wastage and leakage.

I just want to point out one fact about the Ministry of Information and Broadcasting That Ministry spends nearly Rs. 80 lakhs a year on advertising If we go through the details, we find that out of Rs. 80 lakhs, nearly Rs. 20 lakhs are spent on agencies and on administration. But if we look into the accounts of the various advertising companies, we find that when they give advertisement to newspapers they charge 15 per cent commission from them. Apart from that 15 per

cent commission, there is hardly 5 per cent expenditure on their working capital. I would suggest that instead of releasing their advertisements through agencies, which are mostly European-owned, they should have an agency of their own and thereby reduce their expenses.

This was just one example. The same thing is true of the other Ministries and Departments as well.

I now come to the question of retrenchment. Whenever we talk of economy, usually we find that the axe of economy comes down on the class IV employees. The other day, we heard that in the Ministry of External Affairs, about 45 or 85 peons had been retrenched. That is hardly any economy. In the other Ministries and Departments also, they want to decrease the number of clerks. One of hon. friends this morning suggested that while the high-placed officers are all right, and they are not very big in numbers, the number of clerks can be decreased, because four clerks are doing the work of one clerk. There, I do not agree. If we decrease about 5 per cent of clerks in the secretariat if we decrease 10 per cent of clerks in the various directorates, if we decrease 30 per cent. of the clerks in our corporations, that will hardly be any saving But if we decrease the salary of our directors, of our secretaries, and of our high-placed officers, there will be saving.

I hope the Finance Minister will take steps to make savings. Once again, I congratulate him on the measures that he has brought forward before this House.

Shri Achar (Mangalore): Just this afternoon, one of the hon. Members sitting in the front bench made a remark which rather upset me. He said that so far as defence was concerned, we could take risks. Can we do that? This year, the Budget has provided for Rs. 50 crores more for the purpose of the defence of the country. The hon. Member suggested that we can take risks in this matter. I feel that apart from everything else, the most important Ministry where nothing should be stinted is the Defence Ministry. I hope his would be the solitary voice, and no other Member would support his suggestion.

As I said the other day, while speaking on the Demands for Grants relating to the Ministry of Defence, we must certainly have a regular programme and a plan for production of the latest intruments that would be useful for warfare. From one of the replies given the other day, we find that Government had appointed a committee for the purpose of increasing our production so far as defence was concerned.

So I would like to say at the outset that whatever the Finance Minister may do, he must not grudge anything to the Defence Ministry.

Having said that, I would like to refer to a matter concerning the Home Ministry, though I would have very much liked to deal with some of the financial problems because those are the problems mainly connected with the Finance Bill. Parochial though I may be charged as. I cannot but devote a good portion of the time I may be having to a discussion of a problem with which my district is vitally connected. It affects the economy of the district and the daily life of the people. The administrative problems of my district of South Kanara in the west coast are more vital to me than any other problem. That is why I am referring to that matter which has arisen on account of the reorganisation of States. This refers to the problem of a sub-taluk which the Members of the previous Parliament can remember. The new Members may not know much about it. I am referring to the sub-taluk of Kasergod.

The problem is this. So far as this taluk was concerned, there was some dispute—I may say there was no seri-

[Shri Achar.]

ous dispute—as to whether it should go to Kerala State or remain in the South Kanara district and merge in Mysore State. In fact, when the States Reorganisation Commission visited Mangalore with one of its members, Shri K. M. Panikkar, this problem was discussed. A question was put to him whether there would be a regular boundary commission to settle this problem. The immediate answer was: 'What are you thinking about? Why are you thinking of any boundary commission? Are you thinking of Kasergod?'

Shri Narayanankutty Menon (Mukandapuram): May I know whether any allocation is made by the Finance Ministry for the division of boundary in respect of Kasergod between Kerala and Mysore?

Mr. Chairman: Strictly speaking, he is not relevant, but the scope on the Finance Bill is very wide.

Shri Achar: I am thankful to the Chair for allowing me to continue to discuss this matter.

As I said, when a question was asked of one of the members of the SRC, he replied: 'Why are you raising this question of boundary commission? Are you thinking of Kasergod? If so, where is the dispute? The boundary is the ancient boundary of Chandragiri river The area to the north of which should go to Karnatak and remain in the South Kanara district.'

Mr. Chairman: Order, order. The rule says that when the Finance Bill is under consideration, a Member may discuss matters relating to general administration. But it should not relate strictly to administration so far as the distribution of States is concerned. He should only touch the present administration relating to finance.

Shri Achar: I submit it does not only touch but actually affects the administration.

An Hon. Member: How?

Shri Achar: So far as the administration of this area is concerned—I am referring to the administration of the area which is now in Karala—it is almost a daily problem because officers are sent who do not know the language of the place. The students of this area do not get admission in the college at Mangalore because they are considered to be from a different State. Everyday, this problem relates to administration, the daily life of the people of that area. Not only that, it affects the economy of the district as a whole because most of the institutions of that area are situated in Mangalore.

I will, with your permission, only mention the main points and then try to traverse some other problems relating to Finance, if there is time.

Shri Narayanankutty Menon: He may have Kasergod.

Shri Achar: If so, that is the end of the matter.

Shri T. B. Vittal Rao (Khammam): But the people are not willing.

Shri Achar: Anyway, I am thankful for the remark of my comrade friend. I know that Shri A. K. Gopalan, during his election last time, made a statement, if I remember aright, in an interview with the Press, that so far as Manjeswar and Kumbla firkas were concerned, they had no objection in handing them over to Mysore; only so far as the Kasergod firka was concerned, he said the matter might be referred to arbitration.

Now, let me say something to my Congress friends.....

Some Hon. Members: Yes, yes.

Shri Achar: I know they will be happy; but it won't help them.

During the last election, Shri Umesh Rao, an old tried Congressman from the date of the Rowlatt Act of 1918, who led the stayagraha of volunteers

in 1930, resigned from the Congress and stood as an Independent candidate from Kumbla and Marjeswar firkas. He was returned uncontested. Do you require any further proof?

Mr. Chairman: Order, order. I would ask the hon. Member not to reopen a question which has been fully discussed. I may just cite the ruling of the President of the Central Legislative Assembly on this point on a question like this:—

> "On the Finance Bill, the whole administration comes under review and it is very difficult to rule it out. I would, however, ask the hon. Member not to reopen the question which has been fully discussed".

This matter has been fully discussed at the time the reorganisation matter was before the House. Subsequently, during this session during the general discussion, this has been fully discussed.

Shri Achar: I am not saying anything that was discussed on a former occasion. I will only say what has happened subsequently, not before, because it affects the administration. I will not refer to one incident or argument that was referred to in the previous Parliament or before reorganisation. I will only say a few words and explain it. After, all we are discussing the Finance Bill. I understand the discussion so far as Finance Bills are concerned, extends from China to Peru.

Whatever that be, I would only refer to what happened subsequently. I was just referring to one incident during the last election.

The President of the Malabar, Pradesh Congress Committee made a definite statement on this point. In fact, he wrote to his Kasergod friends a definite letter. I would be happy to place it on the Table. I will just read a few sentences from that letter. It will clearly show that so far as this area is concerned, it ought to merge in Mysore State.

15·59 hrs.

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

Shri C. K. Govindan Nair: President of the Malayali Regional Congress Committee said:

> "In continuation of my talks with Kasergod friends, I inform the Kasergod friends that the Malayali Regional Congress Committee would not stand in the way of the demand of the two firkas, Manjeswar and Kumbla, being integrated with Mysore; and the demand regarding Kasergod firka may be referred to arbitration with the approval of the Home Ministry. A resolution to the above effect will be placed before the executive of the Malayali Regional Congress Committee at a very early date and the result communicated to the Home Ministry."

So, definitely the President of the Provincial Congress Committee also agreed to this proposal at the time of the general election. That shows that so far as the claim of Karnatak is concerned, it is very just. As I have already stated, my comrade friends also, including Shri Gopalan have agreed to that course. That is why I am making this appeal that this general grievance of the people of that area as a whole should be rectified.

16 hrs.

Finally, I would like to say a word on this question. It happens that this South Kanara district has got one particular community, one of the *Pancha Dravidas*, the *Tulus* or *Tuluvas* as they are called. They are hardly 7 or 8 lakhs. It is mistaken notion that the Dravidian languages and the Dravidian people are only four, the great communities of Andhras, Tamils, Malayalees and the Kannadigas. We have one more also, speaking another language, Tulu. We have really Pancha Dravidas and Pancha Basha, five communities and five

[Shri C. K. Govindan Nair]

languages. As a result of this reorganisation, this community of hardly 7 or 8 lakhs has been divided into two and put under two administrations. About 6 or 7 lakhs have been put in Mysore and about 1,80,000 in Kerala. I submit that there is absolutely no justification to divide them like this and put them under two administrations, in two separate compartments. This is felt very much in the district and I appeal to the Finance Minister and, if I may say so, he may not give sufficient amounts to the Home Minister to carry on the administration so long as this grievance is not redressed.

During reorganisation days, on account of certain circumstances, at the last moment a change was made. After all true democracy has to protect its minority It may be but a small minority, a weak minority with a weak voice and without big leaders. Democracy is judged by how it treats its minority. This small minority community of the Tulu people, 7 or 8 lakhs of them do not want to be under two administrations. Because they have selected Kannada as their medium, I appeal that they may be put into the Karnataka State and that area may be left to remain in South Kanara district.

Shri P. R. Patel (Mehsana): Mr. Deputy-Speaker, Sir, funds are necessary for the administration of the State and the country. At the same time, we must look to the proverty of our people. In a country where the *per capita* income is Rs. 272, taxes should be such as will be borne by the people. When you want to run the administration, there must be economy in the administration. What I say is this; instead of having any economy we are going to spend more and more. There are no signs of economy.

If we see the offices of 10 years before and the offices of today, we will find that the burden of administration has increased by four times. If you are going to tax the people in this way, then, I think, nobody will be happy in this country.

The second thing is this. Taxation should be according to the capacity of the persons. The rich people may be taxed more; but we cannot tax the poor people and we cannot take the piece of loaf that they get.

I refer to the agriculturists that are indirectly taxed. I take the case of cotton growers. If any cotton is imported into our country, then, the import duty is 2 annas a lb. If cotton is exported, then, the export duty is Re. 1/- per lb. It shows very clearly that the administration is anti-agriculturist. Otherwise, in a country where 80 per cent are agriculturists how can there be export duty much more than the import duty?

It may be said that the export duty is borne by outsiders. I do not agree. The export duty lastly comes on the shoulders of the agriculturists, the cotton growers. Our export duty is Rs. 400 on a bale of 400 lbs. Cotton is exported from our country to Japan the continent and England After paying Rs. 400 export duty, if we are able to get Rs. 1,000 per bale, cotton would be exported from our country. If they get cheaper, cotton from the world market, cheaper than what we are able offer them, they won't buy our cotton It means that when in the world market cotton is sold at Rs. 1,000, in our country because of export duty and such other things, it will be lower down, that is Rs. 400 or Rs 300 Our ceiling price per kandy is below Rs. 800 and our export duty is Rs. 800 per kandy. That shows that money given away as export duty is paid by the agriculturists. In every sense, the agriculturists of our country get less because of the export duty.

Some people who do not know these problems say: "what are the agriculturists paying they are paying revenue". But these taxes are a great burden on the agriculturists and they crush them. The agriculturists grow

food crops and cash crops. For food crops, naturally, they get home markets but there are restrictions too. Our Government in power tries to see that the agriculturists get less and less and that there should be control on prices and restrictions here and there. I know of one instance and that is Orissa rice. Because of the restrictions applied by the Central Government the price of rice is less by Rs. 5 a maund; and the agriculturists in Orissa get less the agriculturists in other parts of the country. Restrictions are there.

There are also export duties on oilseeds and cotton. The agriculturists produce three cash crops, cotton, tobacco and oilseeds. On oilseeds, you will see, there is export duty. Whatever be the export duty, to that extent, the farmers get less

So, we take out this money from the poor cultivators. And, what is the income of an agriculturist The *per capita* gross income of an agriculturist in our country is much less than Rs. 160 a year. Then, would it be in the interests of the country to take more and more from these agriculturists? Would it bring prosperity to the country?

Shri C. D. Pande: In this case the duty is passed on to foreign consumers.

Shri P. R. Patel: It is brone by the producers.

Shri C. D. Pande: No.

Shri P. R. Patel: If there is no duty they will be able to get more prices.

Mr. Deputy Speaker: Order, order There can be differences of opinion.

Shri P. R. Patel: My submission is that export duty on these cash crops to that extent brings less money to the agriculturists and they are made poorer and poorer day by day.

When the Britishers were ruling it was the policy of the Britishers to keep the agriculturists always poor. Their policy was to keep the agriculturists always in need, because if they are allowed to have good food and good cloth they will be interested in reading some books and thinking about politics. Therefore, they wanted to keep them always poor. That policy is followed today. The only thing that you see today is not to allow the agriculturists to get more. So far other commodities like cement or iron are concerned, we go on increasing the prices, but with regard to foodgrains or other articles produced by agriculturists we see that they do not get more prices so that they will be made absolutely poor.

Then I come to the excise duty on tobacco, which seems rather very painful to me. What is the tobacco price today? I do not refer to the flue-cured variety, because the duty is very high, but I refer to the ordinary variety of tobacco. The present price of tobacco varies from half an anna to a maximum of four to five annas a pound. The duty that you want to impose is eight annas, and in some cases one rupee. So, on tobacco worth about half an anna a pound you want to exact duty to the tune of eight or sixteen annas. How will this affect the agriculturist class? That is the point which has to be considered. My submission to the hon. Minister is that he may look into the matter.

After all, the prosperity of our country is not confined to the capitalists or millowners, factory owners or high pay earners in the administration. The prosperity of our country can be judged from the prosperity of the cultivators. If the cultivators are happy then the country is happy. That is the base of all our industry and prosperity. Therefore, attempts should be made to bring prosperity to the cultivators and not to ruin them.

My submission is that the excise duty on tobacco and export duties on cash crops are two things which would be sufficient to ruin the agriculturists or to keep them ruined for ever, as they are in a ruined condition today, so far as this Finance Bill is concerned.

[Shri P. R. Patel]

Then there is an item, crude oil. On the crude oil that is used for agricultural purposes there should not be any additional tax. Exemption should be given on crude oil used in agriculture. Here there is increase of tax on crude oil, kerosene and other things. What will be the effect of that? Naturally, it shall have only one effect, that the agriculturists will get less for their produce and for whatever they have to buy they will have to pay more.

This matter should, therefore, be considered sympathetically. The agriculturists form 80 per cent. of our population, by whose votes we are in power. After all, if the agriculturists go against, then no Government can be formed without the votes of the agriculturists. Even though we are here with the votes of the agriculturists, we take every action that would be detrimental to the interests of the agriculturists. Therefore, my submission is that we must be loyal to the voters, and we must try to lessen the burden on agriculture and agriculturists.

There are other taxes like wealth tax and expenditure tax that are to come, I won't refer to them because they are not in this Finance Bill, and they may be discussed later on. But my submission is this. Taxes should vary to the capacity of the persons. If a person can bear a heavy tax he should be heavily taxed, and if a person cannot bear any tax he should be exempted. The commodities which the agriculturists are producing should be exempted. I want to ask one question. In America there are very rich agriculturists, richer than our agriculturists, very big agriculturists. I want to know from the Government whether there is any export duty on agricultural goods that are exported from America? So, in a country which is industrially and agriculturally very rich there is no export duty—I will stand corrected if I am wrong—as far as my knowledge goes. To have export duty in a poor country like India on agricultural goods would be rather ruining the agricultural class. This matter should, in my humble submission, be considered sympathetically.

There is one other point. Our country is composed of villages, small villages. We have completed ten years after independence. What do we see in our villages? Our villagers are being broken bit by bit. People living in villages are leaving the villages and they are going to the cities with the result that the cities flourish and the villages are on the way to ruin. Why is it so? I think the reason is that our economic policy is based on cities, on industries and not on agriculture. Unless we base our economic policy on agriculture the villages will not prosper. We talk of home industries, village industries, this and that. I hear so many things, that we spend money on village industries, home industries and so on. But where is the home industry or the village industry? I do not see them flourish anywhere in the country. After all, it is the big industry that flourishes. We only look to that. My submission is that we must look at the problem from the view point of the village, from the view point of the villager, from the view point of the farmer. If we look from that view point, then our country will prosper, otherwise we will only ruin our villages.

I will take only two minutes more. If a villager comes to Delhi from a village he will be lost. It is very difficult even for me to find out a Minister in this big Secretariat. What would be the fate of a villager? Therefore, in a country which is composed of villages and villagers and farmers, so much expense is not necessary on such things. We are only following the footsteps of the Britishers. They wanted pomp and awe. We are having that. We do not look to the poverty of the people. If we fail to look to the poverty of the people any more, the people are now growing very conscious of their rights, there is unrest in

the villages, and if there be unrest in the villages then, naturally, there will be very hard consequences in the country.

Shri Mulchand Dube (Farrukhabad): Mr. Deputy-Speaker, Sir, as I rise to speak on the Finance Bill I feel that I am treading on unfamiliar and difficult grounds. It has been said at the very beginning by my hon. friend Shri Pande that so far as the taxation proposals contained in the Bill are concerned the people are not happy. That, of course, goes without saying, for, nobody is generally happy when he is asked to pay taxes. The question, however, is whether the taxes that are sought to be imposed by this Bill are or not beyond the capacity of the people to pay. It is from that point of view that the proposals should be examined and not on a general impression that may be formed by the people that the people generally are unable to pay the taxes proposed.

I will give the House an example. The national income at the end of the first Five Year Plan was said to be of the order of Rs. 11,800 crores. If the present Plan goes through, the national income is expected to rise to Rs. 14,000 odd crores. Now, if we take the mean of these two figures and fix the annual national income at about Rs. 12,500 crores, and multiplying it by five, it will come to about Rs. 62,500 crores. Out of that, only Rs. 5,200 crores are needed for the Plan. That would work out to about eight per cent. of the national income of five years. And if that eight per cent is spread over four or five years, the amount of taxation that will fall upon every person would not be more than one and a half to two per cent. That cannot be said to be an excessive rate of taxation. Therefore, the arguments that the taxes are very severe and are beyond the capacity of the people to pay do not seem, in my opinion, to be correct.

The point that I want to make next is that there does seem to be some defect in the framing of our Plan. In spite of a rise of about 40 per cent in the production, in the first Plan period the volume of employment has continued to be what it was at the beginning of the Plan. Even at the end of the second Plan, the volume of employment is expected to be the same. Therefore, if production goes on rising and if unemployment also remains the same, as it was at the beginning of the Plan, then I feel that there must be some defect in the Plan. I am a layman so far as the planning is concerned and my only justification for speaking on this Bill is that I must say what I felt about it, even though the financial experts may not agree with me in that matter.

In every Plan, the first thing is to take stock of our resources and then to plan our requirements on the basis of those resources. So far as the monetary or financial resources are concerned, there is no doubt that they have been taken into accounts. In planning, we have proceeded on the lines of the other industrially advanced countries. But we have not taken into consideration the special problems that present themselves to us in this country. For instance, the chief resource that we have—indeed it is the highest compared to most of the other countries except China—is the man-power That man-power or human material is not taken as an asset but as a liability. My submission is that that is the defect of the Plan. Every effort should have been made to harness the man-power that we possess so that the Plan might have gone through without much difficulty. At the present moment we find that our foreign exchange resources are depleted. The result is that we cannot import the machinery that we wish to import for the implementation of the second Plan. Our limited resources have been used up in the import of machinery. Most of our resources have been used up in the import of capital goods also. If that be so, these capital goods can be used for the production of consumer goods and other goods in increasing the wealth of the country, and if the production increases

[Shri Mulchand Dube]

in the way that it should by the import of capital goods, the spiral of inflation can be checked. If we have more goods in the country, then the spiral of inflation can, to a certain extent, be checked by the mere fact that we will have more consumer goods in the market. If we are unable to import any capital goods because of the shortage of foreign exchange resources, the only course left open to us is to utilise our man-power. The question is how to use our man-power. Some of the big industrial projects that we have on hand are not likely to go into production for the next four or five years. Then, instead of using dredgers, bull-dozers and things like that, of which we do not have a surplus, we can use our man-power even though it may take a much longer time. A thing that can be done with the help of machines in a day or fifteen days or a month, can be done with the help of our manual labour within six months or a year. If big factories are not going into production for the next four or five years, then we can use our man-power to fill the need although it will take a much longer time. My submission is that the man-power and the human material in which we are surplus have not been taken into consideration in framing the Plan. If we use the human material, the chances are that the employment problem will also be solved and our foreign exchange resources, even though they are depleted, can be supplemented by other means. That is the position so far as the Plan is concerned. I would request the hon. Finance Minister, who is perhaps on the Planning Commission also, to look into this matter. I cannot be dogmatic about it. I cannot say that I am right, but then, this is a matter which I would like the hon. Finance Minister to examine.

Then there is another aspect which I shall dwell upon. The railways are unable to carry all the loads that will be generated in the second Five Year Plan. It is admitted on all hands that along with rail and road, perhaps water transport should also be co-ordinated. I am now speaking about local matters with reference to my constituency. It is said that hundreds of missing links on the roads were constructed during the period of the first Five Year Plan. But it has so happened that the missing link on the road between Farrukhabad and Shahjahanpur has not been attended to. I wish to draw the attention of the hon. Finance Minister specially to this aspect of the question. There are two rivers over which bridges have to be built. They are the Ganga and the Ramganga. It is true that these bridges may involve a cost of Rs. 2½ to Rs. 3 crores. But this amount, in my submission, is nothing compared to the benefit that is likely to accrue by the construction of these bridges, to the country and to the nation at large. The area between the Ganga and the Ramganga is the most poverty-stricken area; the people are living there from hand to mouth because of the constant floods in the two rivers which overflow their banks almost every year, with the result that crops of the value of lakhs of rupees are destroyed. So, what is to be done is, if these two bridges are built, the floods in the area between these two rivers would be prevented, and people could be happier than they are at present

Production of more foodgrains during the next five years is going to be our greatest asset and I submit that the preservation and protection of food is quite as important as the production of food. It is no use producing food which can be destroyed or be carried away by floods soon after it is produced. My submission is that if these two bridges are built, the people living there would be happier than they are at present. The country would also get large stocks of foodgrains and it will be helpful to the nation at large. The foodgrains also in this way are protected. If there is still some hesitation in respect of these two bridges, my submission is that the Government can impose a toll

on the people till such time as the entire amount is recouped.

Lastly, I come to a point about which my hon. friend, Shri Barman, has said a great deal, namely, the question of tobacco. I will not repeat the arguments that Mr. Barman has put forward. I entirely agree with him and I submit that a duty of one rupee per lb. on tobacco, which is used by the poorest people is much too high and the common people should not be penalised in this manner.

It may be said that the duty is no longer one rupee and that it is only 8 annas. It is 8 annas on certain kinds of tobacco, which are defined and then there is an explanation in which it is said that tobacco not covered by any of those kinds will be charged at the rate of one rupee per lb. My submission is that this duty is very high and I expect the hon. Finance Minister would reconsider the matter and reduce the duty to what it was before.

सरदार अ० सिंह महताब (जंजगीर) : उपाध्यक्ष महोदय, माननीय वित्त मंत्री जी ने जो फाइनेंस बिल यहां पर रक्खा है, उस पर मैं अपने विचार रखना चाहता हूं । यदि आप फाइनेंस बिल नं० २, सन् १९५७ के क्लास १३ के सब क्लासज (एफ) को देखें, तो आप को मालूम होगा कि जो हमारी तम्बाकू फ्लू क्योर्ड है और दूसरी किस्म की है, जिस के सम्बन्ध में हमारे सेन्ट्रल एक्साइज और साल्ट ऐक्ट के आइटेम १ (४), १ (५) और १(६) हैं, उन की तरमीम कर के यह ड्यूटी लगाई जायेगी । हालांकि मैं तम्बाकू खाने वाला नहीं हूं, फिर भी मैं कहूंगा कि मैं जानता हूं कि हमारे प्रदेश में जो लोग तम्बाकू का व्यापार करते हैं उन पर इस का क्या असर पड़ेगा । उन की स्थिति को मैं आपके सामने रखना चाहता हूं । आप किसी भी उसूल के लिहाज से इस को देखें, यह ठीक नहीं जचता है । आप देखेंगे कि अब तक जो टैक्स लिया जाता था वह क्लेक्शन आफ टैक्सेज ऐक्ट, सन् १९३० के मुताबिक लिया जाता था । अब भी उसी के मुताबिक लिया जाता है । इस से मेरे यहां के रहने वालों को सब से ज्यादा तकलीफ होती है । जो लोग हुक्के की तम्बाकू का व्यापार करते हैं, उन की तरफ अगर आप देखें तो पता चलेगा कि जो लोग सिगरेट और बीड़ी वाले हैं उन के जरिये हुक्के के व्यापार वालों को बड़ा नुक्सान होता है । इस व्यापार का मुख्य केन्द्र बनारस है, इसके अलावा बिहार और बंगाल में भी तम्बाकू वालों का प्रतिनिधित्व बहुत है, उन बेचारों की हालत को आप देखिये । आज थोड़े से व्यापारियों ने तम्बाकू के काम को अपने हाथों में ले लिया है जिस से बहुत बड़ी संख्या में लोगों को तकलीफ हो रही है । मैं आप को एक बेसिक प्रिंसिपल बतलाना चाहता हूं जिस के आधार पर तम्बाकू पर एक्साइज ड्यटी लगाई जानी चाहिये । आप को उस को चार क्लासेज में क्लासिफाई कर देना चाहिये । उस को क्लासिफाई करने के बाद आप देखिये कि किस से आप को ज्यादा आमदनी हो सकती है । क्लासिफाई आप इस तरह से कीजिये कि सिगरेट की तम्बाकू को अलग रखिये, बीड़ी की तम्बाकू को अलग रखिये, सिगार की तम्बाकू अलग रखिये और हुक्के और खाने की तम्बाकू को अलग रखिये । उस के बाद आप हिसाब से उन पर एक्साइज ड्यूटी लगाइये । मैं समझता हूं कि सब पर एक किस्म से टैक्स लगाना वाजिब नहीं है । मैं माननीय सदस्यों से कहना चाहता हूं कि आज जो काश्तकार ·१ बीघा जमीन, ·२ बीघा जमीन या ·४ अथवा ·५ बीघा जमीन में अपनी जरुरत के लिये तम्बाकू लगाते हैं, उन के पास भी टैक्स लगाने वाले इन्स्पेक्टर्स जाते हैं । और उसको ले लेते हैं । मैं इस सम्बन्ध में कई मामले भूतपूर्व वित्त मंत्री के पास भेज चुका हूं । मेरी राय में यह चीज अच्छी नहीं है । हमें देखना चाहिये कि हम जनता को कितनी सहायता दे सकते हैं, उस भोली भाली जनता को जो खाली इस के व्यापार के आधार पर ही जीवित है, उस को कितनी मदद दे सकते हैं ।

[सरदार अ० सिंह मुहगल]

जो रेट आप की एक्साइज ड्यूटी का है, जैसे कि आप मान लीजिये १ रुपये वह होने वाली है, तो हुक्के की तम्बाकू पर आप को २५ नये पैसे से ज्यादा वसूल नही करनी चाहिये । लेकिन यह चीज आज आप नही कर रहे हैं । इस से लोगों में बड़ी परेशानी पैदा हो रही है और लोगो के खयालात हम लोगों के खिलाफ होते जा रहे हैं । मै प्रार्थना करना चाहता हूं कि इन चीजों पर फिर से गौर किया जाये ।

आज हम देख रहे हैं कि एअरक्रैफ्ट कैरियर्स खरीदने के लिये ४० मिलियन पाउंड्स रक्खे गये हैं । मै कहना चाहता हूं कि अगर हम इस ऐअरक्रैफ्ट कैरियर को न खरीदें, तो इन्ही दामों में १०० लाग रेज बाम्बर्स खरीद सकते है, या २५ सबमैरीन्स खरीद सकते हैं । यदि मान लिया जाए कि हम पर हमला हो सकता है, तो जो एअरक्रैफ्ट होगा उस का बहुत जल्दी नाश हो सकता है । फिर इस बात को अगर छोड दें तो एअरक्रैफ्ट कैरियर के प्रोटेक्शन के लिये हमको एस्कोर्ट फोर्स या टास्क फोर्स और कम से कम २ क्रूजर्स, ४ या ६ डिस्ट्रायर्स तथा ऐन्टी सबमैरीन वैसेल्स रखने पडेंगे । खुदा न खास्ता अगर लडाई छिड जाये तो ४७ मिलियन पाउड खर्च कर के जो "एअरक्रैफ्ट कैरियर हम खरीदेंगे उस से उतना फायदा हम नहीं उठा सकेंगे जितना कि उस के जरिये हम को तकलीफ मिलेगी । इस लिये मै सुझाव देना चाहता हूं कि आप इस एअरक्रैफ्ट कैरियर को छोड कर यह चीजें खरीदें । बात असल यह है कि जो चीज सस्ती हो वह हम को लेनी चाहिये, ४० मिलियन पाउड का एअरक्रैफ्ट कैरियर खरीदने से हम पूरा लाभ नही होगा । अगर आप एअरक्रैफ्ट का लेना मुल्तवी कर दें तो आप इस से भारत का ज्यादा फायदा कर सकते हैं । जो यू० के० की रायल नेवी है हम उसी से लाग रेज बाम्बर्स और सबमैरीस लें तो हम कम कीमत पर उन्हें खरीद सकते हैं, और हम उन को जो डिफेंस चार्जेज हैं, डिफेन्स साउथ ईस्ट कोस्ट, लकादिव आइलैंड्स तथा उत्तर पश्चिम कोस्ट पर, जो कि अनप्रोटेक्टेड हैं, उन को प्रोटेक्ट करने के लिये काम में ला सकते हैं । मैं इन चीजों का एक्सपर्ट नहीं हूं इसलिये हो सकता है कि यह मंत्रालय इस बात के लिये तैयार न हो, लेकिन जो लोग इस तरह की बातों को पढ़ते हैं, विचारते हैं, भले ही उन की और मेरी विचाराधारा में फर्क हो, मैं उन से कहना चाहता हूं कि यह चीज हमारे देश के डिफेंस के लिये जरूरी है । इस के बारे मे सोचना चाहिये, विचारना चाहिये और इस पर अमल करना चाहिये । मै वित्त मंत्री जी से प्रार्थना करना चाहता हू कि वह जरा ध्यान से इस बात पर गौर करे । जिस वक्त कि हमारा नया मध्य प्रदेश बना उस समय उस मे भोपाल और विन्ध्यप्रदेश शामिल किये गये । विन्ध्य प्रदेश को सी क्लास स्टेट होने के कारण मदद के लिये सेंटर से चार करोड रुपया मिलता था और भोपाल को दो करोड रुपया दिया जाता था । लेकिन नया मध्य प्रदेश बन जाने के बाद वह रुपया देना बन्द कर दिया गया है । मै नही समझता कि नया मध्य प्रदेश बन जाने के बाद एक दम से इतना रुपया हमारे पास कहा से आ जायेगा कि हम अपनी जरूरियात को पूरा कर सके । इसलिये मै वित्त मत्री जी से अर्ज करना चाहता हू कि इस चीज को कुछ समय तक और जारी रखें । जिस रोज हम अपने पैरो पर खडे हो जायेंगे उस रोज हम केन्द्रीय सरकार से यह रकम नही मागेंगे जो कि वह विन्ध्य प्रदेश और भोपाल को देती थी ।

इसके साथ ही साथ मैं यह अर्ज करूगा कि केन्द्रीय सरकार राज्यों मे किसी भी कार्य को करने के लिये पचास पचास का बैलिस रख रही है । लेकिन आज होता यह है कि मध्य प्रदेश सरकार अपने हिस्से का ५० प्रतिशत पहले खर्च करे और दूसरा ५० प्रतिशत भी अपनी तरफ से खर्च कर दे और उसके बाद उस ५० प्रतिशत के लिये यहा बिल भेजे और पत्र भेज और दरख्वास्तें भेजे उसके बाद वह

रुपया मिलता है। इस तरह से कोई काम नही हो सकता। यह जरूरी है कि आपको जो ५० प्रतिशत रुपया देना है उसको पहले दीजिये तब मध्य प्रदेश की सरकार बराबर उस काम को हाथ में लेगी और उसको पूरा करेगी।

आपने जो रिआर्गेनाजेशन कर के वृहद मध्य प्रदेश बना दिया उसके लिये तो हम आपको धन्यवाद देते हैं। लेकिन इसके साथ ही साथ आपने यह खयाल नही किया जब नये मध्य प्रदेश राज्य की रचना होगी तो प्रबन्ध के लिये, सेक्रेटेरियट को बढाने मे, विधान सभा के मेम्बर साहिबान के लिये घर बनाने मे, जो काम करने वाले है उनके लिये घर बनाने में कितना रुपया खर्च होगा। आज इतना रुपया खर्च हो जाने के बाद भी मध्य प्रदेश सरकार की इन कामो के लिये ११ करोड रुपये की आवश्यकता है तब जाकर आपका भोपाल बन सकता है। मेरे कुछ दोस्त कह सकते है कि इस खर्च को बचाने के लिये हमको चाहिये था कि जब मध्य प्रदेश बना था तो हम नागपुर को अपने साथ कर लेते। मै आज भी समझता हूं कि अगर हम उन चीजो को अब भी लौटा सकते है तो उ को लौटा ले क्योकि ऐसा कर के हम इस रुपये को बचा सकते है, और हमको रुपया बचाना चाहिये। लेकिन हम इतने आगे बढ़ गये है कि इस रुपये को खर्च किये बिना हमारा काम नही चल सकता अब अगर हम कोई दूसरा सुझाव लाते है तो उस से हम को कामयाबी नही होगी।

अब मै इनकमटैक्स के बारे मे कुछ अर्ज करना चाहता हू। हमारे यहा होता यह है कि बहुत से लोग इनकमटैक्स बचाना चाहते है जिसका एक नमूना हमारे वित्त मंत्री जी के पास मध्य प्रदेश के रायगढ जिले का है। उन लोगों ने अपने पैसे का एक ट्रस्ट बना दिया है और उसी के जरिये से सारा काम कर रहे है। अब ट्रस्ट पर किसी किस्म का इनकम टैक्स नही लगता। ट्रस्ट मे काम करने वाले सब उन्हीं के आदमी है जिनका ट्रस्ट में पैसा लगा हुआ है। यदि कोई ट्रस्ट बनाना चाहता है तो मैं अर्ज करूगा कि उस में सरकार अपने आदमी रखे। मै आप से अर्ज करना चाहता हूं कि इस तरह से जो लोग इनकम टैक्स इवेड करते है उनके खिलाफ आप क्या कार्रवाई करते हैं। आपको ऐसे बहुत से मामले मिलेगे जहां लोग करोड़ों रुपया इस तरह चुरा चुरा कर रख रहे हैं। इसके लिये आप के पास बहुत से सुझाव आये है। लेकिन असल बात यह है कि जो वित्तमंत्री की सलाहकार समिति है या जो उनके लोग हैं वे उनको ऐसी सलाह नहीं देते। हम लोग एक्सपर्ट तो है नही लेकिन सुझाव तो दे सकते है कि आप इस तरह से कार्रवाई करे। हमारा किसी खास व्यक्ति से द्वेष नही है। लेकिन जो लोग इस तरह से देश का रुपया चुरा रहे है उनके खिलाफ बराबर कानूनी कार्रवाई करनी चाहिये जिससे कि हम अपने देश मे ज्यादा उत्पादन कर सके।

अब मै सेल्स टैक्स के बारे में कुछ प्रार्थना करना चाहता हू। सेल्स टैक्स जो आपने लगाया है वह ठीक है। लेकिन इस तरह से लगाना चाहिये कि डबल टैक्स वसूल न किया जा सके। इस सम्बन्ध मे मै खास कर दिल्ली के भाइयो का जिक्र करना चाहता हूं जो कि डेपूटेशन पर डेपूटेशन ले कर गृह मत्रालय के पास गये। इसलिये मेरी आप से अर्ज है कि इस मामले पर भी आप गौर करें।

इन शब्दों के साथ मै यह कहना चाहता हूं कि वित्त मत्री जी जो बिल लाये है और जो उसमें उनके द्वारा संशोधन पेश किये गये है उनको पास करना हमारा कर्त्तव्य है।

श्री ब्रजराज सिंह (फिरोजाबाद): उपाध्यक्ष महोदय, मै वित्त संख्या २ विधेयक का विरोध करने को खड़ा हुआ हूं और इस लिये विरोध करने खड़ा हुआ हूं कि इस बिल मे जिन टैक्सों की व्यवस्था की गयी है, जो समाज का ढांचा बनाने का कोशिश है वित्त

[श्री ब्रजराज सिंह]

मंत्री महोदय की, वह इस तरह की है कि हिन्दुस्तान की गरीब जनता, किसान जनता, मजदूर जनता के और आम जनता के विरोध में जाती है ।

यह एक ऐसा बिल है जो निहित स्वार्थों का पोषक है, जो चाहता है कि यहां पर निहित स्वार्थों की जो पूजी है वह सुरक्षित रहे, उनकी निधि सुरक्षित रहे, और साथ ही साथ जो विदेशी पूजी है वह भी सुरक्षित रहे और मुझे ऐसा लगता है कि विदेशी पूजी को और आमंत्रण दे कर उसको और भी सुरक्षित करना चाहते हैं ।

जो बिल रखा गया है और उसके साथ में जो बजट है उसका अगर हम अध्ययन करें तो कुछ ऐसे नतीजे मिलेंगे जिनसे पता चलता है कि यह बिल निहित स्वार्थों की रक्षा करता है और खास तौर से किसानो और मजदूरों के खिलाफ जाता है । मै उदाहरण के लिये एक बात कहना चाहूंगा । टैक्स से जो आमदनी हो रही है अगर हम उसका दो तीन साल का अध्ययन कर जाये तो पता चलता है कि आमदनी पर जो कर है उनसे कम आमदनी बढी है और जो, अप्रत्यक्ष कर है जो कि जा कर आम जनता पर पडते है उन से ज्यादा आमदनी बढ़ी है । अगर हम देखे तो हमको मालूम होगा कि पूजी पर कर मे जो आमदनी बढ़ी है उसके मुकाबले एक्साइज ड्यूटी से जो कि आम जनता पर जा कर पड़ती है बहुत ज्यादा आमदनी बढी है । एक्साइज ड्यूटी से सन् १९५५–५६ में १४५.२५ करोड आमदनी थी, सन् १९५६–५७ में वह १८८.७३ करोड़ हो गयी और सन् १९५७-५८ में वह २०९.४३ करोड़ हो जाती है । इस तरह से इसमें हम देखते हैं कि दो साल में ऐक्साईज ड्यूटी व अन्य अप्रत्यक्ष करों में करीब ८८ करोड़ की वृद्धि हो जाती है । लेकिन इसके साथ ही अगर हम देखे कि आमदनी पर कितना टैक्स बढ़ा तो हम को मालूम होगा कि बिजनेस प्राफिटस टैक्स से सन् १९५६–५७ में २५ लाख की आमदनी थी लेकिन सन् १९५७–५८ में जा कर २० लाख ही रह गयी, यानी यह घट रही है । इसी तरह से इनकम टैक्स में कोई विशेष बढ़ोत्तरी नही हुई । इसके मुकाबले में आप देखें कि वैजीटेबिल नान इसेंशियल आइल्स से सन् १९५५–५६ में २९ लाख की आमदनी हुई, जो कि १९५७–५८ में ५ करोड हो गयी । रिफाइंड डीजल आइल्स एंड वैपोराइजिंग आइल्स से सन् १९५५–५६ में १६ लाख की आमदनी थी वह सन् १९५७–५८ में तीन करोड हो जाती है । इसी तरह से काटन क्लाथ पर सन् १९५५–५६ में २८ करोड़ १८ लाख आमदनी थी जो कि सन् १९५७–५८ में बढ कर ७२ करोड़ हो जाती है । हम यह देखते हे कि अप्रत्यक्ष करो में किस तरह वृद्धि हो रही है । हम देखते है कि जिन करों का प्रभाव निहित स्वार्थों पर पडता है, वे कम बढते है और जिन करो का प्रभाव आम जनता पर पड़ता है, वे अधिक बढते चले जा रहे है । जो रुपया इन करो से इकट्ठा हो रहा है, वह किस तरह खर्च हो रहा है, यह देखने से पता चलता है कि ज्यादातर रुपया निहित स्वार्थों के लिये खर्च किया जा रहा है, न कि आम जनता के लिये ।

फौज एक कोमल बिन्दु है, इसलिये उस के बारे मे कुछ ज्यादा बहस की जरुरत नही है, लेकिन हम देखते है कि उस मे भी ५० करोड़ रुपये का खर्च बढा है ।

श्री रघुनाथ सिंह (वाराणसी) : लास्ट टाइम से खर्च कम है ।

श्री ब्रजराज सिंह : मै यह कह रहा हूं कि जितना खर्च पिछले साल था, इस साल उस से ५० करोड़ रुपये बढ़ गया है । इस बात से आप इंकार नहीं कर सकते हैं । इस विषय पर ज्यादा न कहते हुए मैं सिर्फ यह कहना चाहता हूं कि फौज पर जो खर्च हो रहा है

वह तो शायद देश में शान्ति और व्यवस्था कायम रखने के लिये हो रहा है, लेकिन पुलिस पर जो खर्च बढ़ रहा है। उस का कारण क्या है? मैं यह निवेदन करना चाहता हूं कि हमारे इस जनतंत्र में पुलिस पर खर्च बढ़े और वह इसलिये बढ़े कि जो लोग जनता की लड़ाइयों को लड़ते हैं, हड़ताल करते हैं, सत्याग्रह करते हैं, उन को गिरफ्तार कर के बन्द कर देने के लिये, उन पर लाठिया चलाने के लिये और अगर जरूरत पड़े, तो गोलियां चलाने के लिये पुलिस बढाई जाये, तो यह उचित नही है। मैं समझता हूं कि यह रिपोर्ट साबित करती है कि पुलिस पर खर्च बढ़ रहा है। जहां तक राज्यो का सवाल है, वह तो बढ ही रहा है, लेकिन यहां पर मैं सिर्फ केन्द्र के बारे में कहना चाहूगा। जरा देखिये कि केन्द्र प्रशासित क्षेत्रो में पुलिस पर खर्च किस तरह बढा है। १९५६-५७ में पुलिस पर खर्च २,५५,८४ हजार रुपये था, जब कि १९५७-५८ मे ४,८७,४३ हजार रुपये दिखाया गया है, अर्थात् एक साल में पुलिस पर खर्च दुगुना हो गया है। फौज पर खर्च बढना तो समझ मे आ सकता है, लेकिन आखिर देश के अन्दर कौन सी ऐसी आफत आ रही है कि पुलिस पर खर्च बढाया जा रहा है? यह खर्च राज्यो में भी बढ़ रहा है और केन्द्र प्रशासित क्षेत्रों में भी बढ़ रहा है और यह तथ्य साबित करता है कि कर के रूप मे जो रुपया जनता से लिया जा रहा है, वह उस के विकास और उत्थान पर खर्च नही किया जा रहा है, बल्कि उस की लड़ाइयों को दबाने के लिये किया जा रहा है। यह भी कहा जाता है कि चोरियों डकैतियों को कम करने के लिये पुलिस पर अधिक खर्च किया जा रहा है। यह विषय केन्द्र का नही है, लेकिन राज्यों की रिपोर्टें देखने से पता चलता है कि चोरियां डकैतिया बढ़ रही हैं और पुलिस के खर्च में वृद्धि करने से उन मे कोई कमी नहीं आ रही है। इससे यह स्पष्ट हो जाता है कि पुलिस पर खर्च जनता की लड़ाइयों का दमन करने के लिये, सत्याग्रह और हड़तालों को खत्म करने के लिये और जनता पर गोली चलाने के लिये किया जा रहा है। जनता से लिये गये रुपये का यह सदुपयोग नही है और मैं यह निवेदन करना चाहता हूं कि यह सरकार की उस नीति को स्पष्ट करता है, जो नीति गरीब लोगों को परेशान करने की और उन को दबाने की है।

विकास पर जो खर्च किया जा रहा है, उस का मैं एक उदाहरण देना चाहता हूं। सेंट्रल रोड फंड के लिये १९५६-५७ के बजट मे ५,४४,६९ हजार रुपये रखे गये, लेकिन १९५६-५७ के रिवाइज्ड बजट मे उस को कम करके ४,२७,५२ हजार कर दिया गया और १९५७-५८ में ४,२८,१९ हजार कर दिया गया। इस से यह स्पष्ट है कि जहा तक विकास कार्यों का सवाल है, जनता के निर्माण-कार्यों का सवाल है, उस पर खर्च होने वाली रकम को घटा दिया गया है, हालाकि हमारे बजट में लगातार वृद्धि हो रही है। १९५५-५६ मे ५०४ करोड था, १९५६-५७ मे ५७१ करोड़ हो गया और १९५७-५८ मे ६६८ करोड हो गया है। यह स्पष्ट है कि करीब २ हर साल ५० करोड़ बढता जायेगा और आगे चल कर, कुछ सालों के बाद, १०० करोड भी हो सकता है। अगर यह देखा जाये कि इस को वसूल कैसे किया जाता है, तो स्पष्ट हो जायेगा कि कर बढ़ाये जायेगे। वेल्थ टैक्स के विषय में १५ करोड़ का अन्दाज किया गया है। सिलेक्ट कमेटी की रिपोर्ट के मुताबिक अब वह घट कर १२ करोड रह जायेगा। वह तो रकम घट रही है। आम जनता पर जो अप्रत्यक्ष कर है—चाहे वह सेल्ज-टैक्स हो, यूनियन एक्साइज ड्यूटीज हों, या तम्बाकू पर टैक्स हो—उन मे वृद्धि हो रही है और जो निहित स्वार्थ वाले लोग है, उन पर कोई विशेष कर नही लगाये जा रहे हैं। इस के बाद सिविल प्रशासन में आमदनी दिखाई गई है १९५६-५७ में १५,४९ लाख और १९५७-५८ में, ४३,२१ लाख। उस से भी साबित

[श्री ब्रजराज सिंह]

होता है कि आम जनता से जो पैसा लिया जाता है, उस में वृद्धि हुई है । मैं निवेदन करना चाहता हूं कि सरकार की नीति उन वर्गों को फायदा पहुंचाती है, जो कि निहित स्वार्थ वाले हैं, जिन के पास पूंजी है और जिन की आम जनता से विरोध और दुश्मनी है । इन्सेंटिव देने के नाम पर देशी पूंजी को रियायतें दी जानी हैं और विदेशी पूंजी को भी रियायतें देने की साजिशें रचाई जा रही हैं । कमेटी की रिपोर्ट है कि हिन्दुस्तान में विदेशी पूंजी को बढ़ावा देने के लिये यहां पर लगी पूंजी को कुछ रियायतें दी जायें, इस तरह के कदम उठाये जाये कि जो मुनाफा विदेशों में जाता है, वह यहीं पर रहे और करों में छूट दी जाये और वह छूट विभिन्न नामों से दी जाये । मैं निवेदन करना चाहता हूं कि इस तरह की नीति से हिन्दुस्तान की आम जनता का फायदा नहीं हो सकता है । गांधीजी कहा करते थे कि हिन्दुस्तान का प्रधान मंत्री झौंपड़ी में रहे और वह स्वयं यहां पर मेहतर कालोनी में रहा करते थे । सरकार की नीति गांधीजी के सिद्धांतों के अनुकूल नहीं है और उनको आगे बढ़ाने वाली नहीं है । भोपाल में कैपिटल बनाने के लिये ११ करोड़ रुपये की जरूरत बताई गई है । उसके बिना भी काम चल सकता है । मैं अर्ज करना चाहता हूं कि इन बातों से हिन्दुस्तान बनने वाला नहीं है । इससे स्पष्ट है कि सरकार निहित स्वार्थों को बढ़ावा देना चाहती है, जिन का हिन्दुस्तान से वाकई कोई सम्बन्ध नहीं है । आज हिन्दुस्तान में ऐसे लोग हैं— ऐसे सरकारी अधिकारी हैं, जिन को पांच हजार रुपये माहवार वेतन मिलता है, और ऐसे छोटे छोटे कर्मचारी भी हैं, जिन के लिये अपना पेट पालना मुश्किल हो रहा है । वैल्थ टैक्स और एक्सपेंडीचर टैक्स के बारे में कई माननीय सदस्यों की तरफ से कहा जाता है कि इस से पूंजी सिकुड़ जायेगी । लेकिन निहित स्वार्थों पर जब छोटा सा भी प्रहार होने लगता है, तो उन की वकालत करने के लिये कई लोग आगे आ जाते हैं । हम जानते हैं कि सरकार चाहती है कि इस तरह के टैक्स कम से कम लगाये जायें । हम जानते हैं कि उस रकम को १५ करोड़ के बजाय १२ करोड़ कर दिया गया है ।

17 HRS.

तो जब आप इस तरह के टैक्स लगाते हैं तो इनका किस तरह से स्वागत किया जा सकता है । आप कहते हैं कि आप सोशलिस्टिक पैटर्न आफ सोसाइटी की स्थापना करना चाहते हैं, समाजवादी समाज की रचना करना चाहते हैं और इस काम में आप सबका सहयोग चाहते हैं । लेकिन जिस तरह से आप टैक्स लगा रहे हैं, वे तो इस समाजवादी समाज की रचना में सहायक नहीं हो सकते हैं । इस वास्ते मैं प्रार्थना करता हूं कि इस फाइनेंस बिल नं० २ का सख्त विरोध किया जाना चाहिये और इसको किसी भी हालत में पास नहीं किया जाना चाहिये । जिन नये टैक्सों को लगाने का अधिकार वित्त मंत्रालय द्वारा मांगा जा रहा है, वह उनको नहीं दिया जाना चाहिये । इन टैक्सों का बोझ हिन्दुस्तान की उस जनता पर पड़ने वाला है जो कि रूखी सूखी रोटी खा रही है और उससे इस रूखी सूखी रोटी को नहीं छीना जाना चाहिये । आप आम जरूरत की चीजों पर टैक्स लगाने जा रहे हैं, जिसका स्वागत नहीं किया जा सकता । आप आज तम्बाकू पर, चाय पर, काफी पर तथा शूगर इत्यादि पर टैक्स लगा रहे हैं, जो कि आम जरूरत की चीजें हैं । इनकी कीमतें यदि बढ़ गईं तो इसका आम जनता पर बुरा असर पड़ेगा ।

मैं यह भी कहना चाहता हूं कि आमदनियों में जो फर्क है उसको भी कम किया जाना चाहिये । इस दिशा में आज कोई प्रयत्न नहीं किये जा रहे हैं । यह दो तरह से हो सकता है । एक तो हम उनकी आमदनी को कम कर सकते हैं जो कि बहुत अधिक पा रहे हैं या जिनकी बहुत अधिक आमदनी है

और दूसरे हम उन लोगो की आमदनी बढा सकते हैं जो कि बहुत कम पा रहे हैं । मैं चाहता हू कि किसी भी व्यक्ति की आमदनी एक हजार रुपये से किसी भी सूरत में अधिक नहीं होनी चाहिये । यह चीज केवल सरकारी कर्मचारियो पर ही लागू नही होनी चाहिये बल्कि जो लोग कारखानो के मालिक है या दूसरे काम करते हैं और लाखो रुपया माहवार कमाते हैं तथा जो प्राइवेट सेक्टर में काम करते हैं, उन पर भी लागू होनी चाहिये । एक हजार रुपया उन सब के लिये काफी होना चाहिये और इसमे से उनका गुजारा चल सकता है, उनका खर्चा चल सकता है । इसके साथ ही साथ जो नीचे की आमदनी वाले लोग है उनको हमे ऊपर लाने का प्रयत्न करना चाहिये । आज हम सर्वोदय की बात करते है, भूमि दान की बात करते हैं तथा कई दूसरी बाते करते हैं लेकिन जब इन चीजो को अमल मे लाने का वक्त है तो उस पर अमल नही किया जाता है, उस पर आचरण नही किया जाता है ।

भारत सरकार की अ र प अम्बर चर्खे के बारे मे जो एक जाच समिति बनाई गई थी उसकी रिपोर्ट हमे दी गई है । इसमे यह दिखाया गया है कि जिस खादी के लिये महात्मा गाधी ने जोर दिया था उसका उत्पादन सरकार द्वारा खादी खरीदे जाने पर भी और ज्यादा मात्रा मे खरीदे जाने पर भी कम हुआ है । १९५४–५५ मे ३,१४,३१,०५७ वर्ग गज खादी तैयार की गई जब कि १९५५–५६ मे वह घट कर ३,१३,२६,८११ वर्ग गज रह गई । मूल्य भी जो १९५४–५५ मे था वह १,६५,२१,४१४ रुपये था जब कि १९५५–५६ में घट कर वह १,६१,००,००० के करीब करीब रह गया। बिक्री भी १९५४–५५ के मुकाबिले १९५५–५६ मे कम हुई लेकिन सरकार की खरीद १९५५–५६ में बढ़ गई। सरकार ने १९५४–५५ मे २८,७८,००० की खादी खरीदी जब कि १९५५–५६ में इससे कई गुनी यानी ६७,३४,००० की खादी खरीदी गई । इसके बावजूद भी हम देखते हैं कि उत्पादन घटा है । महात्मा जी ने खादी के नाम पर और खादी की खातिर कितनी ही कुर्बानिया दी और उन्ही के नाम पर आज शासन चलाया जा रहा है लेकिन अफसोस के साथ मुझे यह कहना पडता है कि खादी उत्पादन बढाने के लिये कोई भी कारगर प्रयत्न सरकार द्वारा नही किये जा रहे हैं ।

आज हम देखते है कि जो टैक्स लगाये जाते है और जो टैक्स बडे बडे लोगो पर लगाये जाते हैं उन मे बडे बडे आदमियो को बाद मे रियायत देने की घोषणा कर दी जाती है और अगर हमारे वित्त मत्री ऐसा नही करते हैं तो हमारे जो कांग्रेसी भाई हैं वे दलीलें देते हैं कि यह जो वैल्थ टैक्स है, यदि इसमें रियायत नही दी गई तो हमे कम पूजी मिल पायेगी, हमसे पूजी कम हो जायेगी । इस तरह से समाजवादी व्यवस्था की स्थापना नही की जा सकती है । आज हम ६३ करोड के नये टैक्स लगाने जा रहे है इसमे कुछ प्रत्यक्ष टैक्स हैं और कुछ अप्रत्यक्ष । हमे उन टैक्सो को नही लगाना चाहिये जिनका असर आम जनता पर पडता हो ।

अन्त मे मै इतना ही कहना चाहता हू कि अगर हमको वाकई मे उस आदर्श पर चलना है जिस पर महात्मा गाधी हमे चलने के लिये बता गये है, तो सरकार को कोई ऐसा काम नही करना चाहिये जिससे कि महात्मा-जी की आत्मा को कष्ट पहुचे । आज हम देख रहे है कि जो निहित स्वार्थ है उनको तो राहत पहुचाने का हर सभव प्रयत्न किया जा रहा है लेकिन जो आम जनता है उसकी पूरे तौर पर उपेक्षा की जा रही है । इस को किसी भी हालत मे उचित नही ठहराया जा सकता है । इस हतु मे निवेदन करता हू कि इस फाइनेंस बिल को किसी भी हालत मे स्वीकृति न दी जाये । अगर हमने इसको स्वीकृति प्रदान कर दी तो हम आगे के लिये

[श्री ब्रजराज सिंह]

एक परम्परा कायम करेंगे और वह यह है कि इस साल तो ३३ करोड के नये टैक्स लगे है और अगले साल सरकार ५० करोड रुपये के नये टैक्स लगा देगी । राज्य सरकारो ने भी पिछले छ सालो मे टैक्सो की मात्रा को तकरीबन दुगुना कर दिया है । इस वास्ते मे कहता हू कि कम से कम उन टैक्सो को तो न लगाया जाये जिनका असर आम जनता पर पडता है । आज हम देख रहे है कि हमारे यहा ढाई तीन सौ करोड रुपये के टैक्सो की चोरी हो रही है । इसको भी रोका जाना चाहिये और टैक्सो को सख्ती से वसूल किया जाना चाहिये । आपको यह भी मालम होना चाहिये कि जो हमारे उच्च अधिकारी रिटायर होते है वे बडे बडे लोगो के पास जा कर बाद मे नौकरी कर लेते है और उनको टैक्सो मे चोरी करवाने मे मदद देते है । इस ओर भी आपका ध्यान जाना चाहिये ।

श्री रघुनाथ सिंह : उपाध्यक्ष महोदय, सब से पहले मैं सहगल साहब को धन्यवाद देना चाहता हू कि नेवी के सम्बन्ध मे उन्होने इस सदन का ध्यान आकर्षित किया है । हमारे ठाकुर साहब ने अपने व्याख्यान मे कहा है कि भारत मे सुरक्षा पर ५० करोड रुपया ज्यादा व्यय हो रहा है । मैं उनके सामने कुछ आकडे रखना चाहता हू । १९५६-५७ मे कुल बजट का ४३ परसेंट हम लोगो ने सुरक्षा के ऊपर व्यय किया था और सन् १९५७ ५८ मे कुल ३५ प्रतिशत ही हम खर्फ करने जा रहे है । इसका अर्थ यह हुआ कि दुनिया के मुल्को मे केवल भारत ही एक ऐसा मुल्क है जिसने अपने सुरक्षा व्यय मे कमी की है । हमारा रक्षा का जो बजट है वह केवल २५२ करोड है जब कि इस समय कुल बजट ६६३ करोड का है । अब आप यू० एस० ए० की जो आमदनी है और उसका जो बजट है, उसको भी देखिये । अगर आपने इस चीज को देखा तो आपको पता चलेगा कि वह ५२ परसेंट अपने सारे बजट का केवल सुरक्षा पर खर्फ कर रहा है यू० के० में करीबन ८२७ मिलियन पाउंड सुरक्षा पर व्यय किया जाता है । मैं आपको यह भी बतलाना चाहता हूं कि साढे सामे पाउंड सौ रुपये के बराबर होते हैं । अब आप पाकिस्तान की मिसाल को लें । वहा पर कुल बजट का ८० प्रतिशत सुरक्षा पर व्यय किया जाता है । अमरीका पाकिस्तान को सुरक्षा के ऊपर होने वाले खर्फ में से ४० परसेंट की सहायता देता है ।

इस कटैक्सट मे अगर आप देखें तो आपको पता चलेगा कि हिन्दुस्तान की एक विचित्र अवस्था है । मै तो आशा करता था कि ठाकुर साहब इसका समर्थन करेंगे और कहेंगे कि सुरक्षा पर ज्यादा व्यय होना चाहिय लेकिन इन्होने ऐसा नही किया है । आज एक विषम स्थिति हमारे सामने है । आज हम देख रहे है कि हिन्दुस्तान को ही नही बल्कि सारे एशिया को एनसेकिल कर लिया गया है और यह एनसर्किलमेंट विश्व के दो महान् राष्ट्रो द्वारा किया गया है । एक एनसर्किलमेंट तो यू० के० ने इस तरह से कर लिया है । साइप्रस, अदन, केनिया, सिंगापुर, हागकाग तथा ट्रकोमैली में जहा पर उसका नेवल बेस था और जहा से उसको लका के साथ समझौता हो जाने के कारण हटाना पडा है, उसने तुरन्त केनिया मे मोम-बासा मे अपना नेवल बेस स्थापित कर लिया है । इस तरह से एक एनसर्किलमेंट तो यू० के० द्वारा हुआ है । दूसरी पालिसी यू० एस० ए० की है जो कि जो कि वह ऐल्यूशियन आइलैंड्स, जापान, कोरिया, फार्मुसा, बैंकोक, कराची, मनीला के बारे में परसू कर रहा है । इस तरह से अगर आप एशिया के मैप को देखें तो आपको पता चलेगा कि दोनों मुल्को ने एशिया को एनसर्किल

किया है । मैं पूछना चाहता हूं कि एशिया को क्यों एनसर्किल किया जा रहा है । किसकी सुरक्षा के लिये ऐसा किया जा रहा है । सारे एशिया में चार मुल्क हैं जिनके खिलाफ यह सारा जाल रचा जा रहा है और वे हैं, हिन्दुस्तान, बर्मा, रूस तथा चीन । मैं पूछना चाहता हूं कि वे कौन से मुल्क हैं जिनके खिलाफ यह पालिसी अपनाई जा रही है ।

अब मैं आपसे प्रार्थना करता हूं कि आप बगदाद पैक्ट को देखिये । उसमें पांच राष्ट्र आते हैं, तुर्की, य० के०, ईरान, ईराक तथा पाकिस्तान और इन इलाकों में फारेन बेसिस मौजूद है । सीटो को आप देखें तो आपको पता चलेगा कि उसमें य० के०, यू० एस०, ए, थाईलैंड, फलिपीस, आस्ट्रेलिया, न्यूजीलैंड तथा पाकिस्तान है । इस तरह से आप देखें कि हिन्दुस्तान के दोनों तरफ सेनाये सुसज्जित खड़ी हैं । इस सूरत में हमारी रक्षा कैसे होगी । अगर भारत पर आक्रमण हो गया तो हमको सहायता कहा से मिलेगी । हिमालय पार करके चीन या बर्मा या सोवियत रशिया हमारी सहायता नही कर सकते है । हमारी सहायता अगर होगी तो वह केवल सी के रास्ते से ही हो सकती है । लेकिन मैं कहना चाहता हूं कि जहां तक नौसेना का सम्बन्ध है हमारी सरकार ने इसकी बड़ी उपेक्षा की है । सहगल साहब ने थोड़ी सी बात इस सम्बन्ध में की है । आपको मालूम ही होगा कि सेकिड वर्ल्ड वार जो कि पैसिफिक में लड़ी गई थी उस समय जापान के पास चार एयरक्राफ्ट कैरियर थे । लेकिन जिस दिन अमरीका की सब-मैरीन ने उनका नाश किया उसी दिन से जापान पराजित होने लगा । हमारे सहगल साहब ने कहा कि एक एयरक्राफ्ट हम खरीदने जा रहे हैं और वह भी पुराना । मालूम नहीं कहां तक वह कारगर सिद्ध होगा । लेकिन आपको मालूम होना चाहिये कि अगर एयरक्राफ्ट कैरियर के साथ सबमैरीन नहीं होगी तो एयरक्राफ्ट बिल्कुल यूजलैस होगा, वह किसी काम का नहीं होगा क्योंकि कोई सबमैरीन आकर आपके चार करोड़ रुपये के एयरक्राफ्ट कैरियर को नाश कर सकती है । अब मै आपको बताना चाहता हूं कि हिन्दुस्तान की जो सीमा है वह ९३०९ मील लम्बी है, यह हमारा फंटियर है । इस फंटियर में ३५०० मील सी कोस्ट है अर्थात् हमारी सीमा का ३३ परसेंट खाली सी लाइन है जिसकी कि हमें दो दृष्टियों से रक्षा करनी है । एक तो विदेशी आर्मी हमारे देश में लैंड न कर सके और दूसरे लड़ाई के समय हमें विदेशों से सहायता मिल सके । अगर इंग्लैंड की नेवल पावर मजबूत नहीं होती तो आज इंग्लैंड की रक्षा असंभव थी । जैसी इंग्लैंड की अवस्था थी वही अवस्था आज हिन्दुस्तान की है । आज हिन्दुस्तान को भी इंग्लैण्ड ट्रीट करना चाहिये और इस दृष्टि को सामने रख कर चलगे तो हम हिन्दुस्तान की रक्षा करने में समर्थ होंगे अन्यथा असफल होंगे ।

अब आप देखिये कि हम नेवी के वास्ते क्या खर्च करते हैं ।

Shri Bharucha: On a point of order. I should like to know whether we are dealing with external affairs or defence or the Finance Bill.

Shri Raghunath Singh: I am talking on the Finance Bill, and I am referring to defence. I am just replying to the point raised by my hon. friend.

अब आप देखेंगे कि चूंकि हमारी कोस्टल लाइन का ३३ परसेंट सी कोस्ट है, इसलिये ३३ परसेंट नेवी पर खर्च होना चाहिये । यू० एस० ए० नेवी पर क्या खर्च कर रहा है ..... ।

Mr. Deputy-Speaker: The hon. Member should take note of the objection also. He cannot go into all those details of a particular subject, though they can be referred to in connection with the Finance Bill.

श्री रघुनाथ सिंह : ठीक है, बहुत थोड़ा सा मैं कहूंगा । उसके सम्बन्ध में थोड़े से आंकड़े तो दे दूं । यू० एस० ए० के परसनल में १२,६६,००० आदमी काम करते हैं, ब० के० में १,२१,५०० आदमी काम करते हैं, हिन्दुस्तान में ७७०० और पाकिस्तान में ७२०० आदमी काम करते हैं । आप देखेंगे कि पाकिस्तान में और हमारे बीच में सिर्फ ५०० आदमियों का फर्क है । अब आप समझ सकते हैं कि हिन्दुस्तान की रक्षा ऐसी अवस्था में कैसे हो सकती है ।

दूसरी बात मैं यह कहना चाहता हूं कि हिन्दुस्तान के लिये इस वक्त जो सबसे बड़ी जरूरत है वह यह है कि हम सुरक्षा की ओर विशेष ध्यान दें । आज क्या कारण है जो हर जगह एक्सप्लोजंस हो रहे हैं । काश्मीर में दो बार धड़ाका हो चुका है और दिल्ली में तो यह धड़ाके कई बार हो चुके हैं । इसके अलावा आज तक यह सुनने में नहीं आया कि ट्रेन में वैगन का वैगन ही उड़ गया हो । आखिर बात क्या है जो इधर एक दो महीने के अन्दर जगह जगह पर धड़ाके हो रहे हैं । पाकिस्तान का एक हवाई-जहाज अभी जम्मू काश्मीर प्रदेश पर उड़ान करके चला गया, दुर्भाग्यवश हवाई-जहाज हमारे देश पर उड़ कर के चला जाता है और हम हाथ पर हाथ धरे बैठे रहते हैं । यह सब क्या है । यह वह प्लान है जो कि हिटलर ने ऐडाप्ट की थी कि पहले किसी मुल्क में फ़ीलर छोड़ा जाय । यह जो विदेशों के हवाई जहाज हिन्दुस्तान की भूमि पर घूम फिर कर चले जाते हैं यह देखते हैं कि हम कितने शक्तिशाली हैं और हम कहां तक दूसरे मुल्कों का सामना कर सकते हैं । लिहाजा आज मेरी यह प्रार्थना है कि यह जो बजट में डिफेंस के वास्ते रुपया रखा गया है वह बहुत कम है और कम से कम २५२ करोड़ में से ८० करोड़ रुपया नेवी के वास्ते खर्च करना चाहिये ।

तीसरी बात मैं यह कहना चाहता हूं कि हमारे यहां जो प्लान सामने है उससे यह जाहिर हो जाता है कि दुनिया का जितना प्रोडक्शन इस वक्त स्टील एंड आयरन का है, उसका डेढ़ गुना हमारा प्रोडक्शन हो सकता है । यू० एस० ए० और सोवियट रूस उनका जितना प्रोडक्शन सटील एंड आयरन का है उसका डेढ़ गुणा प्रोडक्शन अकेले हमारे देश में हो सकता है । जब इतना अधिक प्रोडक्शन स्टील और आयरकन का हिन्दुस्तान में हो सकता है और रूरकेला से ७५ परसेंट स्टील मिलने जा रहा है और जब यहां पर इतनी अधिक मात्रा में स्टील मौजूद है तो आपको सबमैरिन माइन लेपर क्रुजर आदि बनाना चाहिये । आपके पास एक भी बेटलशिप नहीं है और जब आपके पास सबमैरिन, बैटलशिप आदि नहीं है तो आप हिन्दुस्तान की कैसे शत्रुओं से रक्षा करने में समर्थ हो सकेंगे । मैं बड़े अदब से कहूंगा कि आज आप पाकिस्तान का सामना करने के लिये जितने मजबूत होने चाहियें, उतने मजबूत आप नहीं हैं क्योंकि आपकी नैवेल पावर मजबूत नहीं है । इसलिये मैं फ़ाइनेंस मिनिस्टर साहब से कहना चाहता हूं कि कम से कम एक हमारे यहां नैवेल शिपयार्ड तो अवश्य होना चाहिये । आपके पास जब इतना स्टील एन्ड आयरन है तो कम से कम एक नैवेल डौकयार्ड, शिपयार्ड होना चाहिये जहां आप सबमैरिन बना सकें, क्रुजर्स बना सकें, और बैटलशिप बना सकें और यदि ऐसा हम कर सके, तो हिन्दुस्तान की तरक्की होगी और हिन्दुस्तान की रक्षा हो सकेगी ।

आखिरी चीज मैं यह कहना चाहता हूं कि आपने फर्स्ट फाइव इयर प्लान और सेकेंड फाइव इयर प्लान बनाया । पहला प्लान तो पूरा हो गया और अब आपका दूसरा प्लान चल रहा है । लेकिन मैं आपसे पूछना चाहूंगा कि आपने अभी तक भारतवर्ष की सुरक्षा के वास्ते क्या प्लान बनाया है । आपने अपने प्लान में बड़ी बड़ी स्कीमें और प्राजेक्ट्स रखे हैं और उन पर कुछ कार्य भी चल रहा है लेकिन भारतवर्ष की सुरक्षा के वास्ते आपके पास कोई प्लान नहीं है । आपको डिफेंस की भी प्लानिंग करनी चाहिये

और वार की प्लानिंग होनी चाहिये ताकि कुसमय आने पर हम लोग भली भांति शत्रु का सामना कर सकें और अपनी रक्षा कर सकें । उस प्लानिंग के अनुसार आपको चलना चाहिए ।

उपाध्यक्ष महोदय, आप जानते हैं कि हमारे पास तेल और पेट्रोल नहीं है । आज अगर हिन्दुस्तान पर हमला हो जाये और बाहर से तेल और पेट्रोल आना बन्द हो जाय तो हम लोग जैसे बिल में चूहा मरता है उस तरह से मारे जायेंगे । आज आवश्यकता इस बात की है कि हम ऐटम की शक्ति को बढ़ायें ताकि हमारी सबमैरिन्स ऐटम से चल सकें, हमारे वारशिप्स ऐटम से चल सकें, और हमारे ब्रेजर्स ऐटम शक्ति से चल सकें । सौभाग्य से ऐटम के वास्ते हमारे यहां काफी खनिज पदार्थ मौजूद हैं और हम आयल को ऐटम से रिप्लेस कर सकते है । यह ठीक है कि ऐटम का उपयोग हम इस तरह के कामों के लिये नहीं करना चाहते । पीसफुल परपजेज के वास्ते करना चाहते हैं लेकिन सुरक्षा को ध्यान में रखते हुये यह आवश्यक हो जाता है । यक़ीनी बात है कि अगर कोई सांप काटने को हमें आता है तो हम उसको दंडवत न कर उससे लड़ेंगे और उसका सामना करेंगे, यही हमारा पीसफुल मैथड है । स्वयं पूज्य महात्मा गांधी ने कहा था कि अगर कोई पागल कुत्ता तुम्हें काटने को आये तो उस पागल कुत्ते को मार देना ही अहिंसा है, उसको छोड़ देना अहिंसा नहीं है क्योंकि अगर उस पागल कुत्ते को मारा नहीं जाता है और छोड़ दिया जाता है तो वह न मालूम कितने लोगों की जान ले लेगा । हिन्दुस्तान की रक्षा करना ही अहिंसा है, महात्मा गांधी ने काश्मीर में भारतीय फ़ौजों द्वारा सहायता के लिये जाने पर यही कहा था कि भारतीय फ़ौज जा कर पाकिस्तान का सामना करे । आज, हममें इतनी ताकत होनी चाहिये कि दुनिया का कोई मुल्क हमारी तरफ आंख उठा कर न देख सके । इस वास्ते मैं कहता हूं कि कम से कम एक नैवेल शिपयार्ड हिन्दुस्तान में बनना निहायत जरूरी है । हमें इस ओर उपेक्षा नहीं बरतना चाहिये और दूसरों के भरोसा नहीं बैठा रहना चाहिये और मैं चाहता हूं कि नेवी के वास्ते कम से कम ८० करोड़ रुपया इस बजट में रखा जाय ।

श्री मू० चं० जैन (फ़ैजाबाद) : उपाध्यक्ष महोदय, आज इन प्रपोजल्स (proposals) पर जो कि फ़ाइनेंस बिल की शक्ल में हाउस के सामने है और जिन के कि बारे में हम फाइनेंस मिनिस्टर की बजट स्पीच के समय बहुत अच्छे ढंग से बहस कर चुके है, फिर से बहस हो रही है । हमें इस फ़ाइनेंस बिल को कंडैम या उस की तारीफ करते वक्त यह देखना चाहिये कि जो उस में प्रपोजल्स है, वह हमारे देश के सोशलिस्ट आबजेक्टिव को आगे ले जाते हैं या उसको पीछे ले जाते है ।

एक और कसौटी यह है कि आया इन प्रपोजल्स से जो हमारा सेकेंड फ़ाइव इयर प्लान है जिस का कि दूसरा साल शुरू है, उस दूसरे साल को जो डिमांड्स है, उन डिमाड्स को यह बिल पूरा करता है या पूरा करने की कोशिश की है । इन कसौटियों पर अगर इस फ़ाइनेंस बिल को परखें तो उपाध्यक्ष महोदय, मैं अपने फ़ाइनेंस मिनिस्टर साहब को बधाई दिये बगैर नहीं रह सकता । मुझे हाउस के कुछ मेम्बरान की तकरीरें सुन कर बहुत हैरानी हुई । मैं जब उन की तकरीरें सुनता था तो सोचता था कि क्या दरहक़ीक़त उन मासेज (masses) की नुमायन्दगी हो रही है जिन मासेज के नाम पर इतनी इतनी सारी तकरीरें की गई ।

यह जो ९३ करोड़ रुपये के नये टैक्सेज लगे है और इन ९३ करोड़ के नये टैक्सेज पर यह नुक्ताचीनी की गई है कि हमारी जनता पर बहुत अधिक बोझ लाद दिया दिया है । तरह तरह से हर जगह इस की नुक्ता चीनी हो रही है । ऐसा मालूम होता है कि जब हम खांड पर ड्यूटी बढ़ाते

[श्री मू० च० जैन]

देखते हैं या दियासलाई पर ड्यूटी बढ़ते देखते है, तो सोचते हैं कि बस, हिन्दुस्तान के गरीब लोग ही बोझ से दब गये। मै माननीय सदस्यो से कहना चाहता हू कि अगर हम इन एक्साइज ड्यूटीज की तरफ देखें तो पता लगेगा कि जो ८० फीसदी लोग देहातो मे रहते है, जो हिन्दुस्तान की गरीब जनता है, या जो काफी से ज्यादा शहरो में भी रहते है वह किस हद तक उन अशिया को कज्यूम (consum) करते है जिन पर कि टैक्स बढाया जा रहा है। मै बिल्कुल एक्स्क्लूड तो नही कर सकता कि उन पर टैक्स का बोझ नही पडता, क्योकि गरीब और दर्म्यान दर्जे के लोगो पर भी एक्साइज ड्यूटीज का बोझ पडता ही है, लेकिन हम कैसे भूल सकते है कि अगर एक गरीब आदमी महीने में ५ सेर खाड खाता है तो एक अमीर एक मन खाता है। इस तरह से ड्यूटी का बोझ अमीर पर ज्यादा हुआ न कि गरीब पर।

एक माननीय सदस्य सब मिला कर देखिये।

श्री मू० च० जैन मै सब मिला कर देखता हू। मै फाइनेन्स मिनिस्टर को भी इस बात की बधाई देता हू कि उन्होने जिन जिन चीजो पर एक्साइज ड्यूटी लगाई है, वह इस ढग से लगाई है कि हमारे देश मे जो अमीर तबका है वह उन को ज्यादा कज्यूम (consume) करता है, गरीब कम। मै इस बात को फिर दोहराता हू कि मै इस से इन्कार नही कर सकता कि कुछ बोझ गरीबो पर भी पडा है, लेकिन क्या हम ने इसी हाउस में दो वर्ष पहले अपनी दूसरी पच वर्षीय योजना को मजूर नही किया? क्या उस मे यह बात नही थी कि जो ४८०० करोड रुपये हम उस पर खर्च करेगे उस के लिये देश पर पाच साल मे हम ८०० या ९०० करोड रुपये के नए टैक्सेज लगायेंगे? और मैं कहना चाहता हू कि इन पाच वर्षों में से यह १९५७-५८ का भी साल है और निस्बतन जो टैक्स हम ने लगने की व्यवस्था की थी, वही आज लगा रहे है। इस में परेशानी की कौन सी बात है, ताज्जुब की कौन सी बात है?

यहा टैक्सेशन की बहुत सी बातें कही गई है। लेकिन मै कहना चाहता हू कि एक्साइज ड्यूटीज की तरह से इस बजट में डाइरेक्ट टैक्स भी तो लगाए गए है। मिसाल के तौर पर वेल्थ टैक्स, एक्स्पैंडीचर टैक्स आदि। यह तो बिल्कुल सीधे अमीरो पर ही लगाये गए है। हमारे देश का जो टैक्स स्ट्रक्चर (structure) अग्रेजो के जमाने से रहा है, और उस के बाद के पाच, सात वर्षों से, वह इतना निकम्मा था कि अमीरो पर तो बोझ कम था और गरीब जनता पर ज्यादा था। इस बजट मे पहली बार इसे बदलने की कोशिश की गई है और अमीरो पर सीधे तरीके से टैक्स लगया जा रहा है। दरअस्ल अमीरो ने इस देश का वातावरण इतना बिगाडा है जितना कि हम, अन्दाजा नही लगा सकते। आज प्रेस अमीरो के ही हाथ मे है, टाइम्स आफ इडिया है, हिन्दुस्तान टाइम्स है, दूसरे अखबार है, वीकली है, फोटनाइटली है जो कि डे इन और डे आउट आर्टिकलस लिखते है। इन नये टैक्सो के नाम पर उन्होने हुकमत के खिलाफ बहुत जहर उगला है। जहर उगलते वक्त बहाना तो करते हैं गरीबो का, कहते है कि गरीब पर बोझ बढ़ गया, लेकिन दरअस्ल रोना अपना रोते है। पता नही कौन सा फोरम है, फोरम आफ फ्री एटरप्राइज वगैरह की जो किताबें हैं, वह पार्लियामेंट के मेम्बरान के पास भेजी गई हैं, पता नही किस किस जगह भेजी गई हैं। देख कर

नफरत होती है कि किस तरह से सरमायेदार लोग गरीब लोगों की आंखों में धूल झोंकते हैं और उन को भड़काते हैं कि टैक्सों के बोझ से इन का कचूमर निकाल दिया है। दरअसल यह हुकूमत आज देश में सोशिलिस्ट पैटर्न लाने के लिये हिम्मत से काम कर रही है और आए बरस एक दो कदम उठाती है। वह लोग चाहते हैं कि इस तरह के कदम हुकूमत न उठाए। मुझे तो सरमायदारों की यह हरकत देख कर एक कहानी याद आ जाती है। एक सेठ रेल में सफर कर रहा था। उस के पास १० हजार रु० था। सफर करते करते वह ग्वालियर के पास भिन्ड के इलाके में भी पहुंचा जहां कि रोज ही डकैती की वारदात होती रहती है। किसी ने उस से कहा : सेठ साहब, आप तो बड़े सेठ मालूम होते है, लेकिन इस लाइन पर चोरी, डाके और लूट की वारदात होती रहती है, यह सुन कर सेठ घबराया। उस ने किसी से कहा नहीं था कि उस के पास रुपया है, लेकिन सोचने लगा कि किस तरह से बचूं। रात भी हो गई थी। एक पड़ोसी से पूछने लगा कि भाई, तुम कहां जा रहे हो। उस ने भी उसी स्थान का नाम ले लिया जहां कि उस अमीर आदमी को जाना था। अमीर ने कहा कि बड़ी अच्छी बात है, मेरा आप का साथ हो गया। फिर पूछा कि तुम्हारे पास क्या है ? गरीब मुसाफिर ने जवाब दिया कि मेरे पास तो २० रुपये हैं। सेठ साहब ने उस को कहा कि तुम्हारे पास २० रु० है, लेकिन जानते हो कि यहां रात में वारदातें हो जाया करती हैं। कहीं तुम्हारा रुपया न कोई उड़ा ले। गरीब बेचारा घबरा गया। सेठ से पूछा कि क्या किया जाय। सेठ ने कहा कि तुम रात भर जागो नहीं तो यह २० रु० बचेगा नहीं, इस तरह उस गरीब के दिल के अन्दर उस ने बड़ा डर पैदा कर दिया। नतीजा यह हुआ कि गरीब बेचारा तो रात भर जागता रहा और सेठ मजे में सोया। बिल्कुल इसी तरह सरमायदार अपने ऊपर टैक्स नहीं लगने देना चाहते। और टैक्सों का डर गरीबों को दिखा कर उन्हें भड़का रहे हैं। हकीकत यह है और मैं अपने फाइनेंस मिनिस्टर साहब से यह कहना चाहता हूं कि हमारे देश में कुछ लोग ऐसे हैं जो कि हमारे सोशलिस्ट पैटर्न के आदर्श को, जो हम ने मुकर्रर किया है, पसन्द नहीं करते। ऐसे लोग हमारी कांग्रेस पार्टी में भी हैं। कांग्रेस पार्टी में आ कर, अपनी इस पोजीशन का नाजायज फायदा उठाते हैं। वह हमारी हायेस्ट (highest) कमेटियों में जा कर बड़े बड़े लीडरों के दिमाग़ों में यह डर पैदा करते हैं कि पता नहीं क्या होगा अगर यह टैक्स लगाए गए। मगर हमारे जो टैक्सेशन प्रपोजल्स हैं वह गरीब पर बोझ ज्यादा नहीं है। मैं इस चीज को जानता हूं क्योंकि मैं देहात का ही रहने वाला हूं। यह बात नहीं है कि इस टैक्सेशन का बोझ गरीबों पर नही है, लेकिन फिर भी मैं इस हकीकत को मानने से इन्कार नहीं कर सकता कि गरीबों को आज जो परेशानी है, और वह टैक्सेशन प्रपोजल्स की जो नुक्ताचीनी करते हैं, वह इस वजह से नहीं है कि वाकई उन का ज्यादा बोझ गरीब पर पड़ा है। बल्कि इसलिये कि गरीबों को इन्साइट (incite) किया गया है। प्रेस का एक पर्चा जो निकलता है, उस में किसी न किसी तरीके से यह कहा जाता है कि कामन मैन पर टैक्स लगेगा, यह होगा, वह होगा। इस लिये अगर मुझे गवर्नमेंट से कोई बात कहनी है, इस फाइनेंस बिल के सम्बन्ध में, तो यही कि आप का भी क्या कोई काउन्टर प्रोपेगेन्डा है। आज फ्री एंटरप्राइज वगैरह के जो पैम्फ्लेट निकलते हैं, उन के लिये आप क्या करते हैं ? कौन सा आप डेली पेपर है जिस में बार बार यह कहा जाय कि जो हमारा पुराने समाज का ढांचा है उस को हम बदलने पर तुले हुए हैं, अधिकारों की पुरानी विचारधारा

[श्री मू० चं० जैन]

को बदलने पर तुले हुए हैं ? आज मुझे अफ़सोस से कहना पड़ता है , और अफ़सोस इस वजह से हुआ कि इस हाउस मे हम अपने देश की गरीब जनता की नुमाइन्दगी करते हैं, हम लोग आज यहां पर ७,७ और ८,८ लाख आदमियों के नुमाइन्दे हे, और अगर कही लोग डबल मेम्बर कांस्टीटुएंसी से आए हे, तो वह १५, १५ लाख आदमियों तक नुमाइन्दगी करते है, इस डिमाक्रेसी का नुक्स है कि जो मेम्बर आते हैं, तो गरीब जनता की राय ले कर आते हैं, उन की नुमाइन्दगी करने के लिये आते हैं, लेकिन उन की नुमाइन्दगी करते करते, जब वह भी कुछ अमीर हो जाते हैं, या अमीर तबके से आते हैं तो गरीब की बजाय अमीरो के नुमाइन्दे हो जाते हैं । कही यही बात आज भी तो नही साबित हो रही है, इस लिये मैं आप की मारफत फाइनेस मिनिस्टर से और फाइनेस मिनिस्टर की मारफत सारी गवर्नमेंट से कहना चाहता हूं कि आज गवर्नमेंट का टैक्स तजवीजो के खिलाफ जो जहरीला प्रोपेगेन्डा हो रहा है, वह इस लिये कि आज तो यह टैक्सेशन वैल्थ और एक्सपेंडिचर टैक्सेज की शक्ल में थोड़ी देर से आया है, कही अगले साल यह न हो कि (rate) और भी बढ़ जावे । और इस तरह से टैक्सेशन का पुराना ढांचा है, निकम्मा है, कहीं वह बदल न जाय, इस के लिये यह तमाम जहर फैलाया जा रहा है ।

टैक्स गरीबों पर सही, मगर खर्च कैसे होगा । नये टैक्सों के ९८ करोड़ रु० में से ७३ करोड़ तो सेंटर के पास रहेगा और १५ करोड़ रु० स्टेट्स को चला जायगा । अब जो रुपया बच जायगा सेन्टर के पास उस में से डिफेंस पर ५० करोड़ रुपया ज्यादा खर्च किया जा रहा है । और २५ करोड़ रुपया फूड सिब्सिडी स्टेट्स को दी जा रही है । अनाज मंहगा हो गया । अनाज के दाम बढ़ने पर जो फूड सब्सिडाइज्ड फूडेट्स की जाएगी वह गरीब लोगों को ही तो दिया जाएगा । क्या वह अमीरों को दिया जाएगा ? तो उस ७८ करोड़ मे से ७५ करोड़ इस तरह से खर्च हो जाता है । फिर भी टैक्स पर इस तरह से क्रिटीसिज्म किया जाता है ।

मैं तो जितनी ही गहराई से इस बजट को पढ़ता हूं उतनी ही मुझे फाइनेंस मिनिस्टर साहब को दाद देनी पड़ती है कि न सिर्फ इन्होंने ईक्वीटेबिल बेसिस (equitable basis) पर टैक्स लगाया है बल्कि टैक्स के ढांचे को प्रोग्रेसिव बनाया है यानी जैसे जैसे किसी व्यक्ति की आमदनी बढती जाती है वैसे वैसे खुद बखुद उस पर टैक्स की रकम बढती जाती है ।

इसके अलावा इस बजट के द्वारा वित्त मत्री जी ने देश में सेविंग करने को एनकरेज (encourage) किया है । मिसाल के तौर पर पहले इंश्योरेस पर एक हद तक ही आमदनी का पांचवां हिस्सा फ्री होता था, अब चौथा हिस्सा फ्री कर दिया गया है । इसी तरह से प्रावीडेंड फंड में रियायत देकर इन्होंने सेविंग को एनकरेज किया है । इस लिये यह कहना कि इन टैक्सों से गरीब जनता पर बोझ पडा है , यह सिर्फ हिन्दुस्तान के उन सरमायेदारों के हाथों में खेलना है जो देशभक्त नही हैं, जो कि हमारे सोशलिस्ट पैटर्न को पसन्द नही करते । मैं अपनी गवर्नमेंट से कहना चाहता हूं कि वह बाखबर रहे क्योंकि तरह तरह से वे सरमायेदार लोग अनेक क्षेत्रों में जा कर लोगों को गुमराह करने की कोशिश करते हैं । कांग्रेस के मेम्बरों तक पर यह अपना असर डाल रहे हैं ।

इस के अलावा मैं (waste) से बचने के बारे में, सेविंग करने के बारे में और इसी तरह से टैक्स इवेजन के बारे में

कुछ कहना चाहती हूं। वैसे तो वैल्थ टैक्स और एक्सपेंडीचर टैक्स लगाने से टैक्स इवेजन कम हो जायेगा। लेकिन फिर भी हमारे देश में बहुत टैक्स इवेजन होता है। मैं जानता हूं कि हमारे फाइनेंस मिनिस्टर साहब का इस तरफ ध्यान है फिर भी मैं अपना कर्तव्य समझता हूं कि उनका ध्यान इस तरफ दिलाऊं।

बचत की तरफ कई मेम्बरान ने ध्यान दिलाया है। मुझे खुशी है कि पिछले महीने से इकानामी ड्राइव (economy drive) मुख्तलिफ मुहकमों में शुरू किया गया है। अच्छा होता अगर यह ड्राइव दो तीन साल पहले आता। लेकिन देर आयद दुरुस्त आयद। इस को बराबर चलते रहना चाहिये।

एक बात कह कर मैं खत्म करूंगा। मैं कुछ नये टैक्स प्रोपोजल सरकार के सामने रखना चाहता हूं। मेम्बरान यह सुन कर हैरान होंगे क्योंकि वे समझते हैं कि पहले से ही इतने टैक्स तो लग रहे है और मैं नये टैक्सों की तजवीज पेश कर रहा हूं। लेकिन मैं कहना चाहता हूं कि हमारे देश के कुछ अमीर लोग टैक्स का इवेजन कर रहे हैं। मिसाल के तौर पर आपको बतलाना चाहता हूं कि स्टेट ड्यटी टैक्स किसी आदमी के मरने पर लगता है। अब होता यह है कि लोग मरने के पहले अपने बेटे, बेटियों और दूससे खानदान वालों के नाम अपनी जायदाद कर देते है, और इस तरह अपनी जायदाद बहुत कम कर लेते है। बिल की रजिस्ट्री होती नही है। तो मैं कहना चाहता हूं कि ऐसा कानून बना दिया जाये कि बिल का रजिस्ट्रेशन करवाना भी जरूरी हो जाये जैसे कि गिफ्ट के बारे में है। इस तरह से यह इवेजन रुक सकता है।

दूसरे मुझे ट्रांस्पोर्ट कोआपरेटिव सोसाइटीज के बारे में अर्ज करना है। मुमकिन है यह चीज और राज्यों में भी हो, पर पंजाब में कुछ लोग मिल कर ट्रांस्पोर्ट कम्पनी बना लेते है और रुपया पैदा करते हैं। कोआपरेटिव सोसाइटी पर टैक्स नहीं लगता। इस तरह से ये लोग टैक्स से बच जाते हैं। मेरा सुझाव है कि कोई ऐसा तरीका निकाला जाये कि इ: ट्रांस्पोर्ट कम्पनियों से या तो स्टेट गवर्नमेंट को या सेंट्रल गवर्नमेंट को टैक्स मिल सके। इन पर कोई टैक्स नहीं लगता। जो दो बातें मैं ने ऊपर कही हैं इन पर खास तौर पर ध्यान देने की आवश्यकता है। अगर ऐसा किया गया तो करोडों रुपये की आमदनी बढ़ जायेगी।

इन शब्दो के साथ मैं बहुत जोरो से इस फाइनेंस बिल की हिमायत करता हू और मैं चाहता हूं कि हाउस इसको इत्तिफाक राय से पास करे, न कि इस को नामंजूर करे जैसा कि अभी एक माननीय सदस्य ने कहा है।

Mr. Deputy-Speaker: Shri Naushir Bharucha may begin.

Shri Naushir Bharucha: The Finance (No. 2) Bill, 1957, refers to the impost of certain excise duties and in the course of his speech, the hon. Finance Minister stated that a few items have been subject to this excise duty.

Mr. Deputy-Speaker: The hon. Member might continue tomorrow.

17:35 hrs.

The Lok Sabha then adjourned till Eleven of the Clock on Tuesday, the 27th August, 1957.