

(Second Amendment) Bill

[Mr. Speaker]

from time to time, the members of Lok Sabha do proceed to elect, in such manner as the Speaker may direct, three members from among themselves to serve as members of the Central Advisory Board of Education."

The motion was adopted.

LIFE INSURANCE CORPORATION
(SECOND AMENDMENT) BILL*

The Minister of Finance (Shri T. T. Krishnamachari): Sir, I beg to move....

Shri S. C. Samanta (Tamluk): Sir I want to raise a point of order before you ask the hon Minister....

Mr. Speaker: Let him make the motion and then I will consider the point of order.

Shri T. T. Krishnamachari: Sir, I beg to move for leave to introduce the Life Insurance Corporation (Second Amendment) Bill, 1957.

Mr. Speaker: Now that the motion has been made, let us hear the point of order.

Shri S. C. Samanta: My point of order is that taxation proposals on railway passenger fares ...

Mr. Speaker: I am sorry hon. Member will kindly wait till I come to the other Bill. This is a different Bill. The hon. Member seems to be so full of the point of order. I shall now put the motion to the House. The question is:

"That leave be granted to introduce the Life Insurance Corporation (Second Amendment) Bill, 1957."

The motion was adopted.

Shri T. T. Krishnamachari: Sir, I introduce the Bill.

RAILWAY PASSENGER FARES
BILL

The Minister of Finance (Shri T. T. Krishnamachari): Sir, I beg to move:

"That the Bill to provide for the levy of a tax on railway fares, be taken into consideration."

Shri S. C. Samanta (Tamluk): Sir, before he proceeds I want to raise my point of order. My point of order is, taxation proposals on railway passenger fares, introduction of a Bill for the purpose and piloting the Bill in the House by the hon. Finance Minister are unconstitutional and unconventional, unprecedented and unjustified, inappropriate and inequitable.

The Government will say, we have a provision under article 269(1) of the Constitution which says:

"The following duties and taxes shall be levied and collected by the Government of India but shall be assigned to the States in the manner provided in clause (2), namely:—

(c) terminal taxes on goods or passengers carried by railway, sea or air;

(d) taxes on railway fares and freights;"

Here the Constitution has given power to the Government of India for taxing railway fares. We know that on behalf of the Government of India the Finance Minister can levy a tax and can bring a Bill. But, at the same time, we should not forget the railway conventions that were accepted in 1924, ratified afterwards, and lastly it was ratified by a Committee in 1954 of which you, Sir, were the Chairman. By this convention railway finance has been separated from the general finance, and the overall improvement of the Railways has been conferred upon the Railways.

Mr. Speaker: What is the point of order?

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†Moved with the recommendation of the President.

Shri Banga (Tenali): He has stated that in the beginning, that it is unconstitutional.

Shri S. C. Samanta: I am against the piloting of the Bill by the Finance Minister.

Mr. Speaker: If the Railway Minister pilots it?

Shri S. C. Samanta: Then I shall be glad.

Mr. Speaker: I understand the point of order.

Shri S. C. Samanta: My fear is that the Railway Minister is not piloting the Bill because by this taxation the Railway Finance is being affected. By convention we have allowed the Railways to separate its finance and give a lump sum to the general revenue. By this taxation, I say that the Railway Finance has been disturbed in such a manner that the Railway Minister has not been allowed to introduce this Bill. I apprehend, Sir, that the object and the joint responsibility which the Council of Ministers have, did not agree. It may be so. Therefore, as a Member of this House I must put before you, Sir, and the House the exact position. Why should such things be done? Councils of Ministers are responsible for the Government of India, not by law but by convention also.

Mr. Speaker: The hon. Member is straying away to other matters. The hon. Finance Minister has introduced the Bill on railway passenger fares. The other day, I think in the speech of the hon. Railway Minister on his budget, the Railway Minister said that so far as these railway fares are concerned, his colleague, the Finance Minister, would introduce a Bill.

Shri T. T. Krishnamachari: He merely said that he is considering the matter.

Mr. Speaker: Yes. When I was listening to it, I even thought that it need not have been referred to if only some consideration has been there about the Bill. It might not have been

referred to, but it is an individual case. Now, whatever might be the propriety, taxation measures can be introduced by the hon. Finance Minister and if perchance the Railway Minister introduces it, or wanted to introduce any other Bill, he can do it. Any Member of the Government can certainly pilot a Bill introduced by another Member or introduce a Bill himself. Special and exceptional provisions have been made to enable the Government as a whole to take charge of the Government business.

Shri Bimal Ghose (Barrackpore): Apart from the Constitution, on merits there is this difference, because if it was piloted by the Railway Minister, the revenues would have gone to the railways. Here, the revenues go to the States. There is a lot of difference. (Interruptions). By increasing the fares, the railways get it.

Shri Banga: This is a surcharge on the railways and naturally the railways cannot be expected to make proposals. It is for the Finance Minister Whether railway fares also are to be treated as part of the general revenues or not is another matter, in which this House can express its opinion when the Bill comes for detailed consideration. But certainly, the Finance Minister is entitled to bring it up and he is within his rights to levy any surcharge of any kind, including the posts and telegraphs and other subjects also. Therefore, I think it is in order that this Bill should be introduced by the Finance Minister.

Shri Mohamed Imam (Chitaldrug): It has to be made clear whether the proceeds of this tax will go to the railway revenues or to the general revenues or whether it will be constituted into a fund for the development of the railways.

Shri S. C. Samanta: There is another point in this regard. The Terminal Tax Bill was allowed to be introduced and piloted by the then Deputy Minister of Railways, in 1956. So, that convention continues and I want that convention to continue now.

Shri T. B. Vittal Rao (Khammam): May I make a submission? Can we consider this Bill without amending the resolution which we had passed in this House about the railway finances and the general finances being divided? Can we introduce this Bill and pass it without amending that resolution which was passed in this House in 1954?

Shri N. B. Munisamy (Vellore): I rise to another point of order.

Mr. Speaker: Let me dispose of this point of order.

Shri N. B. Munisamy: Not about this, but it is another one.

Mr. Speaker: Even about this, let him wait. If it is not about this, then, he can wait certainly.

Shri T. T. Krishnamachari: I would have explained this position in the course of my speech. The point that my hon. friend has missed is that this is a taxation measure. It has nothing to do with railway revenues as such. It is true that so far as railway revenues are concerned, we have a convention and the hon. Members would have understood that such a convention was ratified by Parliament in respect of the separation of railway revenues and the determination of the amount that the railway revenues should give to the general revenues. But it must also be recognised by the hon. Members that that convention is for accounting purposes. All our moneys are in the Consolidated Fund and there is a certain amount of responsibility so far as the Government as a whole is concerned with regard to the financial structure and the operation of finances in the Consolidated Fund. As you have rightly pointed out, Sir, it might have been done by the Railway Minister or by his Deputy or by myself or by my Deputy. Somebody else might have taken charge of it. But that does not necessarily mean that there is any prescriptive right in regard to any particular Minister in regard to the introduction of any Bill which affects the Government of India.

But the whole issue is, completely divorced from the context of this particular measure. The basis of this particular measure is article 269 of the Constitution which my hon. friend knows very well. Article 269 reads thus:

"The following duties and taxes shall be levied and collected by the Government of India but shall be assigned to the States in the manner provided in clause (2) namely:—

(a) duties in respect of succession to property other than agricultural land;

(b) estate duty in respect of property other than agricultural land;

(c) terminal taxes on goods or passengers carried by railway, sea or air;

(d) taxes on railway fares and freights;

(e) taxes other than stamp duties on transactions in stock-exchanges and futures markets;

(f) taxes on the sale or purchase of newspapers and on advertisements published therein;

(g) taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce."

So, these are purely taxation proposals which have emanated from the Government of India and the Government of India should place them before Parliament, collect the taxes, and the proceeds available to the States will be apportioned in a manner suggested in clause (2) of article 269.

We have had Bills of this nature before. The House has passed those Bills and this is absolutely no different, so far as its character is concerned, from the Estate Duty Bill or the Stamp Act which were passed by this House sometime back. The disposition of this particular amount

which will be collected is to be on the basis, as I said, of clause (2) of article 269. In this particular matter, I should be presently saying that I have asked for the guidance of the Finance Commission. So, it is merely a taxation of certain sources for the purpose and for the benefit of the States. The question of general revenues profiting from the railway income does not arise, because the whole proceeds of this taxation do not go to the general revenue. They go to the States.

So far as article 269 is concerned, it is an obligation. If we have to find revenues for the States, there is an obligation laid on the Government of India to use these sources and collect taxes therefrom and make them over to the States for their own purposes. So, the position is crystal clear. The convention is there. If I come with the proposal or if my colleague, the Railway Minister, comes with a proposal that we will be transferring a larger amount, then, what is normally done, which would not be any breach of that convention, is, naturally, we have to come to Parliament and mention it and the Parliament might approve of that change or it might not, or the convention may be revoked or altered with the permission of Parliament. The convention is not at all affected, because the collection of this tax does not form part of the revenues either of the railways or of the combined revenues of the Central Government, whether of the railways, posts and telegraphs or other sources. So, I cannot see how the convention can be brought in merely as an estoppel. There is article 269 where the duty is laid on the Central Government to taken action at the time which is appropriate.

Mr. Speaker: I do not think the railway convention, in any way, stands in the way of a Bill of this nature being brought before this House by the hon. Finance Minister. It is open, under article 269, for the Central Government to impose any tax mentioned in that article. This tax on railway passenger fares is not an increase of

fare in the sense that the railway fare is increased for the purpose of administration of the railway by the Railway Administration. An increase of fare in that case does not require the sanction of this House, or, in a sense, a sanction by way of a taxation measure. Of course, in the budget speech, the hon. Minister of Finance and the hon. Railway Minister also referred to the fact that they might increase the railway fares, third-class fares and so on. But these fares and rates do not come as an annual measure or an annual feature here, requiring the approval of the House. It is not considered to be a tax. It is only a fare for the services. So far as this tax is concerned, it is a tax pure and simple, and the proceeds of this tax go entirely to the States. Not a pie of it becomes part and parcel of the Consolidated Fund, as is set out in clause (2) of article 269 of the Constitution, which reads thus:

"The net proceeds in any financial year of any such duty or tax, except in so far as those proceeds represent proceeds attributable to Union territories, shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that duty or tax is leviable in that year..."

and so on. The Central Government is only the collecting agency. So far, as this matter is concerned, this is tax pure and simple. This is not money or any fare which goes to the Railway Administration, in which the Convention has to be respected, which divides the surplus revenues of the railways between the Railway administration and the States. I do not find there is any point of order and the proper person to pilot this Bill is not the Railway Minister, but the Finance Minister; and, he has rightly done so.

Shri N. R. Munisamy: My point of order is that this is beyond the legislative competence of this Parliament in this sense. From the Statement of Objects and Reasons, I find that the hon. Finance Minister lays his claim only under article 269(1) of the Constitution. But we have to find the

[Shri N. R. Munisamy]

genesis of this article 289(1). He has quoted item 89 in the Seventh Schedule wherein it is said:

"Terminal taxes on goods or passengers, carried by railway, sea or air; taxes on railway fares and freights."

This has been bodily lifted from the Government of India Act, 1935.

Mr. Speaker: Item 89 of the Seventh Schedule—it is in the Union List.

Shri N. R. Munisamy: Yes; he has laid his finger on that item "taxes on railway fares and freights". How this has come into operation has to be looked into by going into its history.

Mr. Speaker: What is the trouble? What is the objection?

Shri N. R. Munisamy: This is beyond the legislative competence of this Parliament in the sense that it has been bodily incorporated from the Government of India Act, 1935, wherein item No. 58 in List I of the Seventh Schedule is the same as has been incorporated here. Just as Mr. Samanta has said, the finances of the railways have been severed from the Government of India. When the companies were running the railways ..

Mr. Speaker: What is the point of order?

Shri N. R. Munisamy: The point of order is that it is beyond the legislative competence of this House.

Mr. Speaker: Why?

Shri N. R. Munisamy: The point is, the money was recovered by the companies in those days and the tax on that could be levied by the Central Government. In the early part of 1920, the Government of India was making good the loss...

Mr. Speaker: I have understood. The hon Member has not said it expressly. What he says is this; if I differ from the hon Member, he will correct me. He says, before 1935, the railway administration was in the

hands of private companies. They imposed the fares and the money went to them. Then the Government of India had a right under the Government of India Act, 1935 to impose a tax on fares and freights imposed by a private agency. Now he says the Government itself imposes the tax after the railway administration has become part and parcel of the Government. He wants to know whether a tax can be imposed by Government upon fares and freights imposed by itself. Is that his point?

Shri N. R. Munisamy: Yes, Sir.

Mr. Speaker: I am glad I have understood the hon. Member correctly. The position is, there are surcharges. Hon. Members will try to look into the past history of legislation. Government impose a tax and on that they impose a surcharge. We have the surcharge on income-tax, the surcharge on the salt tax and so on. From time to time the Government impose surcharges. When once a tax is levied, instead of increasing the tax, they can say they impose another tax or a surcharge on that tax. There is nothing harmful in that; there is no good invoking the aid of the Government of India Act, 1935.

Shri Sadhan Gupta (Calcutta-East): Another point of order.

Mr. Speaker: Is it generally intended that this Bill should not go on?

Shri Sadhan Gupta: There is no doubt about that but that is not the object of the point of order. The point of order is that this Bill does not contain a financial memorandum, as expenditure is likely to be incurred in the collection of this tax. The memorandum on delegated legislation says:

"In the case of railways administered by companies, it is necessary to regulate the collection of taxes under this law by means of rules made by the Central Government."

The next sentence is important:

"The tax may also have to be collected by other authorities on behalf of the railways."

When other authorities collect the tax on behalf of the railways, it necessarily involves a certain expenditure. It is not as if the railways themselves collect it. The Government concedes a situation when authorities, other than the railways will have to assist in collecting this tax on fares. Obviously the reference is to railways under company management, whatever railways may be there. In that case, it is conceivable that some amount of public expenditure will be involved. Rule 69 of the Rules of Procedure says:

"A Bill involving expenditure shall be accompanied by a financial memorandum which shall invite particular attention to the clauses involving expenditure and shall also give an estimate of the recurring and non-recurring expenditure involved in case the Bill is passed into law"

Therefore, this idea must be given to us before we can effectively consider this Bill and decide our attitude towards this Bill, not to speak of the fact that such clauses should be printed in thick type and so on. The main thing is that expenditure will be incurred in collecting the tax on fares through authorities other than the railway administration and the idea of such expenditure will have to be given to us in order that we may appreciate the amount of expenditure that is involved and make up our minds accordingly.

Shri T. T. Krishnamachari: If the hon Member reads again rule 69, he will find that the Consolidated Fund is not responsible for the distribution of this money. In any event, he also concedes that the collection of tax on railway fares will not mean any extra expenditure, which is such as to be stated here. He says there may be other agencies through which we collect the money. I do not think there

is any other agency at the present moment.

Shri Sadhan Gupta: You say it.

Mr. Speaker: It is in the memorandum on delegated legislation.

Shri T. T. Krishnamachari: I do not think any expenditure is going to be incurred for the collection of this tax. Even granting that it is so, the fact is that it does not come in, so far as this provision is concerned. The provision of rule 69 is specifically intended to indicate to the House what will be the effect on the Consolidated Fund of India by means of the expenditure that may be incurred in a particular manner. Even if there is any expenditure, it will go in reduction of the amount that we pay to the States. Tomorrow if I want to claim from the States some money for the service charged by the railways, it goes in reduction of the amount that is expended, because the tax itself is not going to be credited to the Central revenue as such. If, therefore, any expenditure is incurred, it will go in reduction of the amount given to the States. Therefore, having considered the matter, we find that there is no necessity for a financial memorandum. The suggestion made by the Secretariat at one time was that it would be much better in future that we have the last page of the Bill as "Financial memorandum—nil; memorandum on delegated legislation—nil." If we can have a form printed showing "nil", this question should not arise, because all that we have to do is to explain why we say there is no need for such a memorandum, instead of an absence which looks as though it is an oversight.

Shri Sadhan Gupta rose—

Mr. Speaker: The hon. Member has not got this right to go on arguing. He has placed the matter before me and I have heard the hon Finance Minister.

So far as this matter is concerned, I do not think there is any point of order for this reason that a financial memorandum is required under rule-

[Mr. Speaker]

69(1) only when expenditure is involved. I am not in a position to say whether the expenditure need necessarily be from the Consolidated Fund or not, having regard to the general wording there. It says:

"A Bill involving expenditure shall be accompanied by a financial memorandum which shall invite particular attention to the clauses involving expenditure and shall also give an estimate of the recurring and non-recurring expenditure involved in case the Bill is passed into law."

Once Parliament passes legislation, whether the proceeds go to the States or whether they go to the Consolidated Fund of India or not, if it involves expenditure, there is to be a statement so that Parliament may have an idea of what the purpose is. The Financial memorandum will invite attention to the clauses involving expenditure. Where the expenditure outweighs the income, Parliament may say, we are only making a grant to the States, after all it is an infructuous grant, there is nothing to be gained, the overhead charges are so much. Therefore, I do not want to restrict the scope of rule 69(1), to only that expenditure which comes out of the Consolidated Fund. This shall not constitute my final opinion so far as this matter is concerned because I am going to dispose of the point of order on another matter.

This Bill does not involve any expenditure. The same Railway department collects. Instead of one rupee, it is one rupee four annas or five annas. The same person, the same ticket. Possibly, instead of Re. 1, Rs. 1-4-0 is to be printed upon that. Nothing more than that.

So far as other authorities are concerned, I cannot contemplate any other authority. Though in delegated legislation some other authority is contemplated, how can there be a third party? They have said here in the rules that some other authority shall

be constituted. He must be given powers. It is merely stated in the delegated legislation provision that the Central Government may by notification make rules to regulate the collection by or on behalf of the railway administration of the tax levied under this Act and provide for the authority to which, and the time and manner in which the tax shall be paid, and prescribe the form. There is no other collecting authority.

Shri Sadhan Gupta: The wording is, "collection by or on behalf of".

Mr. Speaker: There cannot be a delegation of delegation. The hon. Member who is a lawyer knows that an agent cannot delegate his powers. If the railway administration is asked to collect, the railway administration cannot further delegate to some person. Power is given to constitute. Let us not be carried away by a loose statement regarding delegated legislation.

Shri Bimal Ghose: It is deliberate.

Mr. Speaker: The hon. Member will not stand by it now. No authority is contemplated to be constituted here which will involve any expenditure. I do not think there is any point of order. There is no expenditure involved. The hon. Minister will continue.

Shri Sadhan Gupta: I want a clarification, Sir.

Mr. Speaker: No further clarification.

Shri Sadhan Gupta: It is not delegation of delegation. The authority prescribed will collect on behalf of railway administration. It is not that the railway administration will delegate.

Mr. Speaker: The body of the Act does not make any provision for entrusting this to anybody other than the railway administration.

Shri Sadhan Gupta: I refer to clause 6(2)(a). It is collection by or on behalf of the railway administration. It must be some one else.

Mr. Speaker: Regulate the collection by or on behalf of the railway administration of the tax levied under this Act—what is this authority that is contemplated?

Sardar Hukam Singh (Bhatinda): There are out-agencies and agents employed by the railways to issue tickets and collect the fares. They are doing that business particularly in the hill stations and other places. Sometimes, joint tickets are issued, motor-cum-rail. They have these authorities. Perhaps, they may be contemplated. I cannot say what the hon. Minister or the draftsmen have in mind. What I can conceive is, these agencies are already there and they are doing the job also. They may be asked to collect as they are doing the railway fares already.

The Minister of Railways (Shri Jagjivan Ram): That is what I was going to say. At present the Railways have got certain agencies on a certain commission basis. Then, again, we have a number of private railways. They also book through tickets from their stations on certain conditions which we have between us. These will be the agencies which will collect these things on behalf of the railway administration, and that would be according to certain arrangements that we have already existing.

Mr. Speaker: The out-agencies must be given some commission. What is the commission?

Shri Jagjivan Ram: I cannot say offhand. There are certain arrangements for that.

Mr. Speaker: Therefore, it involves expenditure. An expenditure statement is necessary. It does involve some expenditure which will come out of accrual.

All right. So far as this Bill is concerned, for any expenditure, this rule would not be in force now. We have got, under the rules, the right to exempt. Is the House in favour of exempting this Bill from the operation of the rule?

Some Hon. Members: Yes.

Some Hon. Members: No.

Shri Sadhan Gupta: There must be motion for suspension by the Leader of the House.

Shri T. B. Vittal Rao: Let them come well prepared. You may take it up tomorrow.

Mr. Speaker: The rule is, any Member may, with the consent of the Speaker move that any rule may be suspended in its application to a particular motion before the House for the time being. Inasmuch as out-agencies have to be paid, I think it involves expenditure.

Sardar Hukam Singh: The out-agency is paid some proportion of the money that is collected for the ticket. If it is so, there would be no extra charge.

Shri T. T. Krishnamachari: It would be safer to permit me to move that the rule be waived.

Mr. Speaker: Yes.

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

"That Rule 69 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that a Bill involving expenditure shall be accompanied by a Financial Memorandum be suspended in its application to the Railway Passenger Fares Bill, 1957."

Mr. Speaker: In the peculiar circumstances, to avoid any delay so far as this matter is concerned: with this rider that the hon. Minister will place before the House an expenditure statement as early as possible.

Shri Jagjivan Ram: Yes.

Some Hon. Members: Take it up tomorrow.

Mr. Speaker: Do you mean to say that anything turns upon the small commission to the out-agency so far as this Bill is concerned?

Shri T. B. Vittal Rao: We can take it up tomorrow. Why have some bad precedent?

Mr. Speaker: Hon. Members are also interested in a way in getting through the work. He has asked me to take it tomorrow. He cannot go on catching hold of me and pushing me down. All that he can say is that the memo must be submitted. I have heard him. I shall put it to the vote of the House. It is not a serious matter. If I am convinced that it is such a serious matter as to require postponement, if hon. Members cannot consider this Bill because of the small amount paid to out-agency, I would certainly put it off to some other day. This does not stand in the way.

Shri Bimal Ghose: May I make a submission, Sir?

Mr. Speaker: No; I have heard enough.

Shri Bimal Ghose: This is a technical ground. We shall have now the benefit of it, just as technical points are often held against us.

Mr. Speaker: The question is:

"That Rule 69 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that a Bill involving expenditure shall be accompanied by a Financial Memorandum be suspended in its application to the Railway Passenger Fares Bill, 1957."

Those in favour may say 'Aye'.

Several Hon. Members: rose Aye.

Mr. Speaker: Those against may say 'No'. (Some Hon. Members: No.) The Ayes have it.

Some Hon. Members: The 'Noes' have it.

Mr. Speaker: Let them rise in their seats.

Some Hon. Members: Let the bell be rung.

Mr. Speaker: I am not bound to call a division for everything.

Shri Sadhan Gupta: When it is challenged, you are bound unless that rule is also suspended on a division.

Mr. Speaker: I can declare it by voices.

Some Hon. Members: No, Sir.

Mr. Speaker: I can ask hon. Members even then to stand in their places. Let the lobbies be cleared.

Shri Sadhan Gupta: With the new automatic device, it will not take much time.

Mr. Speaker: I am not going to allow. Let the lobbies be cleared. I am now putting the motion to vote.

The question is:

"That Rule 69 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that a Bill involving expenditure shall be accompanied by a Financial Memorandum be suspended in its application to the Railway Passenger Fares Bill, 1957."

The Lok Sabha divided Ayes: 163; Noes 61.

Division No 261]

AYBS

[12.52 hrs

Abdul Latif, Shri
Achar, Shri
Agadi, Shri
Ajit Singh, Shri
Ambalam, Shri Subbiah
Arumugham, Shri R. S.
Arumugham, Shri S. R.
Ashanna, Shri
Ayyakkannu^s Shri

Bagdi, Shri
Bahadur Singh, Shri
Bajej, Shri Kamalnayan
Banerjee, Shri S. K.
Banerji, Shri P. B.
Banshi Thakur, Shri
Barman, Shri
Barupal, Shri P. L.
Basappa, Shri

Basumatari, Shri
Bhakti Darshan, Shri
Bhargava, Pandit Thakur Das
Bhatkar, Shri
Bhogi Bhai, Shri
Bidari, Shri
Burbal Singh, Shri
Bose, Shri P. C.
Brajeshwar Prasad, Shri

Chandak, Shri
 Chaturvedi, Shri
 Chavda, Shri
 Chettiar, Shri R. Rameshtham
 Chitral Lal, Shri
 Das, Shri K. K.
 Das, Shri N. T.
 Das, Shri Ramdhand
 Das, Shri Shree Narayan
 Deb, Shri N. M.
 Deshmukh, Shri K. G.
 Dinesh Singh, Shri
 Dube, Shri Mulchand
 Dwivedi, Shri M. L.
 Elyasperumal, Shri
 Gaekwad, Shri Ferozlaghbrao
 Ganapathy, Shri
 Gandhi, Shri Feroze
 Gandhi, Shri M. M.
 Gantam, Shri C. D.
 Gohain, Shri
 Gounder, Shri Doraiswami
 Gounder, Shri K. P.
 Guha, Shri A. C.
 Harvani, Shri Anwar
 Hasda, Shri Subodh
 Hem Raj, Shri
 Hukam Singh, Sardar
 Jagjivan Ram, Shri
 Jain, Shri A. P.
 Jain, Shri M. C.
 Jangde, Shri
 Jena, Shri K. C.
 Jhunjhunwala, Shri
 Jogendra Sen, Shri
 Joshi, Shri A. C.
 Joshi, Shrimati Subhadra
 Jyotishi, Pandit J. P.
 Kanakasabai, Shri
 Kanungo, Shri
 Kaulwal, Shri
 Keshava, Shri
 Khan, Shri Shah Nawaz
 Khimji, Shri
 Khwaja, Shri Jamal
 Kistalya, Shri
 Kripalani, Shrimati Sucheta
 Krishna Chandra, Shri
 Krishniah, Shri Balarama
 Krishnamachari, Shri T. T.
 Lachhu Ram, Shri

Lakhi, Shri
 Lal, Shri R. S.
 Laskar, Shri N. C.
 Laxmi Bai, Shrimati
 Madha Ahmed, Shrimati
 Malvi, Shri N. B.
 Malhotra, Shri U. S.
 Manasa, Shri
 Mandal, Shri J.
 Mandal, Dr. Pashupati
 Maniyangaden, Shri
 Medhi, Shri S. A.
 Mehta, Shri J. R.
 Misra, Shri B. D.
 Mishra, Shri L. N.
 Mohiuddin, Shri
 Munisamy, Shri N. R.
 Morarka, Shri
 Murthy, Shri B. S.
 Musafir, Giani G. S.
 Muthukrishnan, Shri
 Nair, Shri Kuttilkrisnan
 Nanjappa, Shri
 Narayanasamy, Shri R.
 Naikar, Shri P. S.
 Nathavani, Shri
 Nayar, Dr. Sushila
 Nehru, Shrimati Uma
 Onkar Lal, Shri
 Padalu, Shri K. V.
 Padam Dev, Shri
 Pahadia, Shri
 Paianiyandy, Shri
 Palchoudhuri, Shrimati Ila
 Parmar, Shri Y. S.
 Patel, Shrimati Maniben
 Patel, Shri Rajeshwar
 Pragi Lal, Ch.
 Radhamohan Singh, Shri
 Raghbir Sahai, Shri
 Raghunath Singh, Shri
 Raju, Shri D. S.
 Ramananda Tirtha, Swami
 Ramaswami, Shri S. V.
 Ramaswamy, Shri K. S.
 Ramaswamy, Shri P.
 Rameshwar Rao, Shri
 Rampure, Shri M.
 Ram Saran, Shri
 Ranbir Singh Ch.
 Rane, Shri
 Ranga, Shri

Ranganao, Shri
 Rao, Shri E. M.
 Rao, Shri Hanumanth
 Rao, Shri R. J.
 Ray, Shrimati Ramakanta
 Rungtong Sulaa, Shri
 Sahu, Shri Rameshwar
 Saigal, Sardar A. S.
 Saleh, Shri Abdul
 Samanta, Shri S. C.
 Samentinhar, Dr.
 Senganna, Shri
 Sankarapandian, Shri
 Sarbadi, Shri Ajit Singh
 Satish Chandra, Shri
 Selku, Shri
 Sen, Shri P. G.
 Shakuntala Devi, Shrimati
 Shankaraiya, Shri
 Sharma, Shri D. C.
 Sharma, Shri R. C.
 Shivananjappa, Shri
 Shobha Ram, Shri
 Siddhah, Shri
 Singh, Shri Babunath
 Singh Shri, K. N.
 Singh, Shri M. N.
 Sinha, Shri Anirudh
 Sinha, Shri K. P.
 Sinha, Shri Sayendra Narayan
 Sinha, Shri Satya Narayan
 Sinhasan Singh, Shri
 Snatak, Shri Nardeo
 Subbarayan, Dr. P.
 Sultan, Shrimati Maimoona
 Sunder Lal, Shri
 Suryanarayanamurthy, Shri
 Swaran Singh, Sardar
 Tahir, Shri Mohammed
 Tewari, Shri Dwardhanath
 Thomas, Shri A. M.
 Tiwari, Shri Babu Lal
 Tula Ram, Shri
 Tyagi, Shri
 Ulke, Shri
 Umrao Singh, Shri
 Upadhyay, Pandit Munishwar Dutt
 Varma, Shri B. B.
 Vedakumari, Kumari M.
 Vishwanath Prasad, Shri
 Vyas, Shri Radbelai
 Wadiwa, Shri
 Wilson, Shri J. N.

NOBS

Awasthi, Shri
 Banerjee, Shri S. M.
 Braj Raj Singh, Shri
 Chakraverty, Shrimati Resu
 Chandramani Kalo, Shri
 Chavan, Shri D. R.
 Dasgupta, Shri B.
 Deo, Shri P. K.
 Dhanagar, Shri

Dharmalingam, Shri
 Drohar, Shri
 Gaikwad, Shri B. K.
 Ghodasar, Shri Patehsinh
 Ghosal, Shri
 Ghose, Shri Bimal
 Ghose, Shri S.
 Goenka, Shri
 Gupta, Shri Sadhan

Imam, Shri Mohammed
 Jadhav, Shri
 Kar, Shri Prabhat
 Karni Singhji, Shri
 Katti, Shri D. A.
 Kodyian, Shri
 Krishnaswami, Dr.
 Kumbhar, Shri
 Kunhan, Shri

Maharry, Shri
 Mansy, Shri
 Matin, Shri
 Menon, Dr. K. B.
 Menon, Shri Narayanaiah
 Mukerjee Shri H. N.
 Mullick, Shri B. C.
 Nair, Shri C. K.
 Nayar, Shri V. P.
 Pandey, Shri Sarju
 Parulekar, Shri
 Parvathu Krishnan, Shrimati

Patel, Shri P. R.
 Patil, Shri Balasahab
 Patil, Shri Nana
 Patil, Shri U. L.
 Prodhan, Shri B. C.
 Raghunath Singhji, Shri.
 Rai, Shri Khushwaqt
 Ram Garib, Shri
 Rao, Shri D. V.
 Rao, Shri T. B. Vittal
 Reddy, Shri Nagi
 Sampath, Shri E. V. K.

Sharma, Shri H. C.
 Singh, Shri Kamal
 Siva Raj, Shri
 Tangamani Shri
 Thakore, Shri M. B.
 Thevar, Shri
 Vajpayee, Shri
 Verma, Shri Ramji
 Warior, Shri
 Yajnik, Shri

The motion was adopted.

Shri T. T. Krishnamachari: The Bill seeks to levy a tax on railway travellers who, like consumers of other commodities, should also pay some contribution to State revenues to fulfil the needs of a developing economy. In dealing with the point of order raised by my hon. friend, I mentioned the obligation laid by the Constitution on the Central Government by article 269(1) to levy certain taxes for the benefit of the States. For the planned development of the States they have to find additional resources and it is a matter of common knowledge that the States find themselves in a very difficult position. It is also fairly known to the members of the House that several States have large deficits. Therefore, it is decided that taxation, based on the provisions of article 269(1)(d) should be collected in respect of railway fares. That is the genesis of the present measure.

I would again make it clear that we cannot take article 269(1) as something which is empty and meaningless. The Constitution intends that it should be put into effect, into operation whenever it is reasonably convenient for the Central Government to do so and, I am sure, this measure, if it is passed by Parliament, would, to some extent, meet the increasing demands of the States in respect of their planned expenditure.

I would like to remind the House that during the last twenty years or so there has been very little increase in passenger fares. An exact comparison is not possible in respect of earlier years because different rail-

ways had also different rates. But, broadly speaking, however, the increase in third class fares from 1939 has been of the order of 40 per cent. when compared to the much larger increase in the cost of living index when we compare them to the 1948-49 figures. The average rate in pies charged for passenger mile in 1948-49 was 4.60 while in 1955-56 it had gone up to 5.34 only. The corresponding figures for third-class passengers were 4.150 and 4.975 respectively. Further, even on the basis of international comparison, our fares are much lower than those of most foreign countries. As against 5.34 pies per passenger mile in India, it is 14.4 pies in England, 27 in Canada and 21.8 in France. It is no doubt true that the facilities afforded to the railway travelling public and other economic considerations vary from country to country, which makes a comparison of this nature in absolute terms not feasible. But, even so, the large variation between the fares charged in other countries and in India does bring out forcibly the fact that our fares are on the low side.

It may also interest the hon. Members to know that the idea of a tax on passenger fares is not something new. Tax on transportation of goods and passengers is levied in a number of other countries of the world. France, Spain, Italy, Germany, Czechoslovakia, Austria and Hungary, all levy taxes on passengers as well as goods transported by railways. Belgium levies such a tax on passengers only. In some countries it goes

back to the early twenties. In Germany, as far back as 1917, a tax of 12 to 17 per cent. was levied on passenger fares, of 12 per cent. on luggage and of 7 per cent. on goods. This tax was continued after the Second World War, on the German Federal Railways, and according to information relating to 1955, amounts to 11 to 14 per cent. on fares of different classes. The tax is included in and collected along with the fares. The position on the Hungarian railways is somewhat similar. In the United States of America also where Railways are run by private commercial enterprises, there is a federal tax on passenger and freight transportation which is collected by the carriers.

13 hrs.

Thus while the pattern of such a tax is naturally different in different countries, the policy of raising revenues for the State by imposing taxes on rail transport is fairly widespread. The general characteristic of the tax on rail passengers appears to be that it is levied as a percentage of the basic fares as has been proposed by me in this Bill.

It is, therefore, not unreasonable to impose now a small tax on these fares. I may add that on the rates proposed, the average tax per passenger will hardly exceed 16 pP as the average number of miles a railway passenger is carried in India is only 41.5. The tax does not, therefore, entail a burden which should be regarded as heavy or unbearable.

I may further mention that on the proposed basis, the bulk of the tax will be collected from long distance passengers, that is, those travelling more than 30 miles. The fact that these passengers are in a position to undertake long journeys would mean that it should not be difficult for them to pay a little more by way of tax. In other words, the scheme takes into consideration the capacity of the passengers to pay the extra amount by way of tax. As against this, no tax has been proposed in the Bill on

season tickets so that those people who work in towns, but are obliged to live in suburban areas, are left unaffected by this tax.

In deference to the views expressed during the General Discussion on the Budget, I have already announced the decision of the Government to exempt persons travelling upto 15 miles from the operation of this tax. This concession will assist short distance passengers who generally belong to the classes which are not in a position to pay any increase. An amendment to implement this proposal has now been tabled.

Another point was raised during the discussions in the House that the tax would act particularly harshly in respect of hill areas, as already journeys over hill sections were being charged on the basis of inflated mileage. I mentioned that I had had a discussion with my colleague, the Minister of Railways, and that my colleague had promised that he would look into the charges levied over the hill areas and revise them adequately to see that the increase on account of the tax is absorbed. My colleague has since announced in this House on the 12th August 1957, in answer to a question that he has taken the decision to remove the inflated mileage basis for charge over certain sections and to abate them over certain other sections to the extent of approximately 25 per cent. The result of these decisions will be that the total fares payable for journeys over the hill areas, including the tax now proposed, will be less than the fares payable at present without any tax.

There is another minor amendment in respect of the date with effect from which the tax will be levied and collected. Since it will take some time to complete the arrangements for the collection of this tax, I have proposed that the Act shall come into force from such date as the Central Government may, by notification in the official gazette, appoint. I expect that this date will be the 15th September 1957.

[Shri T. T. Krishnamachari]

As I have already stated in my Budget speech and also now in reply to the points of order raised, the net proceeds of this tax less the amount attributable to Union territories will go to fulfil their targets under the Second Five Year Plan. I have already sought the advice of the Finance Commission regarding the distribution of the proceeds of this tax less the amount attributable to the Union territories, amongst the various States, and am awaiting their recommendations.

Sir, I beg to move.

Shri Tyagi (Dehra Dun) rose—

Mr. Speaker: Let me first place the motion before the House. Motion moved:

"That the Bill to provide for the levy of a tax on railway fares be taken into consideration."

Shri Sadhan Gupta: Sir, I beg to move:

"That the Bill be circulated for the purpose of eliciting opinion thereon by the 10th November, 1957."

Mr. Speaker: Shri Bharucha who has tabled an amendment I find is not present.

The motion and the amendment are before the House for discussion. Before I call upon hon. Members I would like to know how the time should be distributed among the different stages. We have spent away forty-five minutes now.

Shri Bimal Ghose: Three and one.

Shri T. T. Krishnamachari: When will the General discussion end?

Mr. Speaker: We started at quarter past twelve.

Shri T. B. Vittal Rao: But the time taken for the point of order should not be taken into consideration.

Mr. Speaker: The point of order arises out of the Bill; the point of order is also part of the Bill.

Shri T. B. Vittal Rao: That was because the rule had to be suspended. That is not our fault.

Shrimati Renu Chakravartty: That is the mistake of the Government.

Shri T. T. Krishnamachari: I will make a suggestion. Hon. Members can discuss the Bill till three o'clock. I shall reply to the debate tomorrow morning. I will not take up any portion of their time today.

Mr. Speaker: Very well; let us go on. Each hon. Member would take fifteen minutes. Shri Sadhan Gupta.

Shri Sadhan Gupta: Mr. Speaker, I have moved an amendment that the Bill be circulated for the purpose of eliciting opinion thereon by the 10th November 1957.

This Bill seeks to impose an additional burden on railway passengers. As we know, in our country most of the railway passengers are of the poorer classes. The Finance Minister has given us examples of the levy of this kind of tax in the United States, in Canada, in Germany and so on, but I am amazed to see that he did not have in his mind the difference of the capacity of the railway passengers in our country and in the other countries to bear this kind of burden.

In the United States, Germany or France, or the other countries mentioned, the standards of living are much higher. Earnings are much more. In some cases earnings have exceeded the rise in the cost of living, whereas in our country by and large the entire population has been impoverished on account of the economic stress and strain since the beginning of the last war. Therefore, it is no use telling us that it is being levied in other countries, therefore we are going to levy it. In this country we have from the latest figures that 132 crores of passengers were carried by railways. That will show that on an average every

individual in this country travelled on the railways three times in 1955-56. Now the situation is much worse as I shall show. But assuming the average for the whole population of the country as three times, they will have to bear the burden three times every year. Although the Finance Minister tries to prove that it is a very light burden, 16 nP or so, I am not sure that even this burden an average individual in this country is capable of bearing, because our average per capita income is not sufficient to bear even the slightest levies on our pockets.

This is only the average on the basis of the whole country, but this does not represent the true picture. It is not that all the 40 crores of the population have travelled by railways. As a matter of fact, it is a much smaller section of the country that has travelled, and so, those who used the railways have not used it only three times, but much more, and if we have the statistics, it may be found that they have used ten, twelve or 20 times, because I know that at least in places like Calcutta or in the neighbourhood of Calcutta or Bombay or Madras, persons come to the offices or persons come to the town very often, though not every day for the purpose of some business or other, and they will have to bear a very heavy burden indeed because of this tax.

Of course, I am saying so with the fullest consciousness that the holders of season tickets have been exempted. I hope it covers the holders of what are called monthly tickets, because here the phraseology of the Bill is "season tickets", but I see on the tickets themselves the appellation is not "season tickets" but monthly tickets. I do not know whether there will be difficulty of interpretation as to whether monthly tickets are season tickets. However, assuming that, taking the most charitable view towards the Government, they may have some relief, but even those who do not hold season tickets, who do not travel every day to the city but who have to come often or twice or thrice a

week, or may be eight or ten times a month, these sections of the people will be hard hit, and we who come from metropolitan towns are very much concerned with these sections.

Apart from that, the rural passengers, although they may have occasion to use the railways on a lesser number of occasions, yet, their income being much below the average as they are on a subsistence level, sub-standard level of living, will find it very difficult to bear even a small imposition—small it may be in terms of rupees or naye paise, but quite a large part of the income they earn. It will be very difficult for them to bear it.

13.14 hrs.

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

Therefore, I suggest that we should not proceed with this Bill without obtaining the opinion of the country on it, and I am sure people all over the country feel about the Bill the way I feel about it. If I am not mistaken, many hon. Members from the Finance Minister's side of the House feel the same way. Therefore I suggest that if the hon. Finance Minister wishes to proceed with this Bill, which in my opinion is unnecessary and oppressive,—I shall show why it is unnecessary, I have already shown why it is oppressive—he should first obtain the verdict of the country, he should first see if the country is behind him. That is why I suggest that it may be circulated for the purpose of eliciting opinion. If the opinion is favourable, he can levy the fare tax after that, but he should circulate it for the purpose of eliciting public opinion. And I have suggested 10th November as the date because it is about that time that we are going to reassemble, and if a favourable opinion is received by that time, we can refer the Bill to a Select Committee and get it through the House in good time for the Finance Minister to levy a tax on railway fares.

I have shown how the Bill is oppressive. I will now show how the Bill is unnecessary, because otherwise I known the Finance Minister will

[Shri Sadhan Gupta]

accuse me of being hostile to the Plan, of not giving him food to the Plan, and so I think it is my duty to meet that argument.

This accusation has been levelled off and on that we are really hostile to the Plan, that we want to make political capital out of these taxes, but the whole point is that we want to see a tax structure which will have some consideration for the capacity of the individual to bear it. If you bring forward a tax system where those who can pay are not asked to bear the burden and those who cannot pay are asked to bear the burden, that is certainly not an equitable system, and that we cannot be expected to support.

He wants food, he accuses us of not giving food. We have shown him repeatedly a number of plump parasites on which he can feed, but he insists on feeding on dry human flesh, anaemic human blood or on dry bones. Now, how can we agree to that?

Today we receive news of food scarcity, of people starving in the country, in West Bengal, in Bihar, in Eastern U.P. In a large part of this country people are starving for want of food. Yet, if they have to travel by railways, they are made to bear the burden of an addition to their fare. On the other hand, Rulers are given exemption for their official houses, for expenditure on retinues. That is not the kind of thing we can be expected to tolerate or ask the people to tolerate.

Even if we stand aside, I can challenge the hon. Finance Minister to go to Eastern U.P., to Bihar, to Bengal, and tell the people, without our intervention one way or the other, the plain truth of his taxation proposals, to tell them that he feels that they have to pay for the Plan and they have to tolerate the exemptions which the Rulers have received, they have to tolerate the tax holidays which the companies have received. He will find for himself what the reaction of the people is.

We are supposed to represent the people, and in spite of the Finance

Minister's displeasure, we shall continue to represent the aspirations of the people. Let him not look to us, let him look to his own side and see what the Members of his own side feel about it,—what most of the Members of his own side feel about it, in spite of his efforts to persuade them to accept this tax structure, whether they prefer this kind of tax structure.

He has often spoken of an integrated tax structure. Let him discover for himself whether even the Members on his own side would accept the kind of integrated tax structure where all the burdens will be on the common people and all the reliefs on the social parasites or on the very wealthy persons in society. If we cannot accept this kind of tax structure and he accuses us of not giving him food for the Plan, we cannot help it because we have at least to see the interests of the people. It is sheer hypocrisy to say so after you refuse to tap the resources, which you have and which we have repeatedly shown you

He says he does not know what the wealth of the Rulers is. It is your duty to find out what their wealth is. It is said that only one among them has Rs 500 crores. It is certain that collectively they have hundreds of crores. If you do not want to tap it, without any excuse you have no right to accuse us of not giving you food because we refuse to allow you to impose a heavy tax burden on the common people. Therefore it is better for all of us to realise that at the expense of the common people we are not prepared to sing panegyrics to his tax proposals and to try to convince the people that those proposals are most equitable. If he wants our co-operation in this respect, it is very easy to get it. You tax the parasites, you tax the wealthy and at the expense of the revenue you get from them give relief to the common people. You cannot say with your hand on your heart that it is impossible to get revenue from the wealthy people, that the wealthy people have been wrung dry and it is only the common people

who have the resources. Therefore, I oppose this Bill and move for circulation of this Bill for the purpose of eliciting opinion.

श्री भक्त बर्षान (गढ़वाल) : उपाध्यक्ष महोदय, श्री वित्त मंत्री साहब ने जो विधेयक हमारे सामने रक्खा है उस में उन्होंने ने यह बतलाया है कि राज्यों में विकास का कार्यक्रम हर वर्ष बढ़ता चला आ रहा है, इसलिये हमें नये साधनों के द्वारा धन एकत्र करने की आवश्यकता हो गई है। मैं उन के इस तर्क को अस्वीकार तो नहीं कर सकता, लेकिन मैं यह निवेदन अवश्य करना चाहता हूँ कि वित्त मंत्री महोदय को, जो कि अपने विषय के बहुत बड़े विशेषज्ञ हैं, इस बात का प्रयत्न अवश्य करना चाहिये कि कम से कम प्रणाली के टैक्स लगायें, अर्थात् एक ही प्रकार के करो को नये नये स्वरूप दे कर जनता के ऊपर करों का भार न डाला जाये।

यहां पर श्री साधन गुप्त जी ने जो संशोधन इस विधेयक को प्रचारित करने के बारे में रक्खा है, मैं व्यक्तिगत रूप से उस की आवश्यकता नहीं समझता, और वह इस लिये नहीं कि मैं कोई सिद्धान्ततः इस का समर्थन करता हूँ, बल्कि इस लिये कि यह विधेयक जनता के सामने काफी समय से रहा है। जिस समय माननीय वित्त मंत्री ने अपना प्रायव्ययक, अर्थात् बचट, यहां पर पेश किया था, उस समय से ही देश की जनता इस पर अपने विचार प्रकट कर रही है। ससद् के सदस्यों ने भी इस पर अपने विचार प्रकट किये हैं। इसलिये इस को लोकमत के लिये प्रचारित करने से कोई लाभ नहीं होगा। जो लोग इस का विरोध करना चाहते हैं, वे विरोध करें, जो इस में संशोधन रखना चाहते हैं, वे संशोधन रखें। पर लोकमत के लिये प्रचारित करने की कोई आवश्यकता नहीं जान पड़ती।

An Hon. Member: We oppose it

श्री भक्त बर्षान : ठीक है, जो विरोध करना चाहते हैं, वे सीधे विरोध करें। लोकमत

के लिये प्रचारित करने से क्या लाभ होगा, क्योंकि अन्ततः स्थिति तो यही होगी।

श्री वित्त मंत्री महोदय ने अपने वक्तव्य में हमें यह बतलाया कि पर्वतीय क्षेत्रों के बारे में पिछले दिनों रेलवे मंत्री महोदय ने माननीय स्थायी जी के प्रश्न का उत्तर देते हुए बतलाया था कि जो पहले से बढ़े हुए किराये हैं, कुछ अंशों में उन्हें घटा दिया गया है। लेकिन जो आंकड़े दिये गये हैं उन से मालूम होता है कि असली उद्देश्य सिद्ध नहीं होता। कालका-शिमला लाइन पर कोविंग ट्रेफिक का जो किराया था वह पहले तो चौगुना था, उसे घटा कर तिगुना किया आ रहा है; यानी अब भी वह साधारण किराये की बनिस्बत तिगुना लगेगा। इसी तरह से कागडा घाटी में पहले दुगुना था, वह अब डेढ़ गुना किया जा रहा है। माथेरान में पहले चौगुना था, वह अब तिगुना किया जा रहा है। इसी तरीके से अम्बाला-कालका में दुगुना था, अब वह डेढ़ गुना किया जा रहा है। इसलिये यह तर्क सिद्ध नहीं होता है कि वहां का किराया जितना होना चाहिये अर्थात् सामान्य स्तर पर होना चाहिये, उतना हो चुका है। इसलिये मैं खास तौर पर वित्त मंत्री जी से अनुरोध करना चाहता हूँ कि वे इस पर पुनर्विचार करें।

पर्वतीय क्षेत्रों की गरीबी के बारे में कुछ कहने की आवश्यकता नहीं। हमारे पर्यटक काश्मीर जाते हैं, वहां के प्राकृतिक सौंदर्यको देख कर, वहां की दृष्यावली को देख कर, पर्वतीय दृश्यों को देख कर वे मोहित हो जाते हैं, लेकिन उस प्राकृतिक सौंदर्य के पीछे जो गरीबी छिपी हुई है, उस के नीचे जो दरिद्रता है, शायद बहुत कम लोग उस के दर्शन कर पाते हैं। काश्मीर से आसाम तक जो पर्वतीय क्षेत्र है, वहां के लोगों को चाहे आप दिल्ली में देखिये, चाहे और जगह, तो आप को पता लगेगा कि वह कितनी गरीबी के साथ और कितनी मुसीबत के साथ अपना जीवन बिता रहे हैं। इस लिये मैं वित्त

[श्री भक्त वर्धन]

मंत्री जी से अपील करना चाहता हूँ कि वे इस पर फिर से विचार करें।

इस के बाद हमारे वित्त मंत्री महोदय ने कहा कि सीजेन टिकटेंस पर यह कर नहीं लगेगा, यह उन का बड़ा प्रच्छन्न विचार है। लेकिन हम दिल्ली में देख रहे हैं कि प्रति दिन भेरठ तक के लोग यहाँ आते हैं, यानी ५० और ५० मील तक से दफ्तरों में काम करने आते हैं। जब वे दूरी की शर्त बढ़ाने के लिये तैयार हो गये हैं, यानी पहले तो हर एक मील पर यह कर लगाया जा रहा था, अब पन्द्रह मील तक नहीं लगेगा, और उस के बाद ३० मील तक बहुत कम लगाया जा रहा है, तब मैं समझता हूँ कि चूंकि इस से बहुत कम आमदनी होने वाली है राज्य को, इसलिये इसे कायम ही क्यों किया जाये। पहले तो मेरा सुझाव यही है कि इस की सीमा ५० मील तक बढ़ाने की कोशिश की जाये। १५ मील का संशोधन तो वित्त मंत्री जी ने ही दिया है। वित्त मंत्री ने अपने संशोधन संख्या २ में बतलाया है कि जो १६ मील से ३० मील तक के यात्री हैं उन पर केवल ५ परसेन्ट लगेगा। यदि इस में वह थोड़ा सा संशोधन कर दें और ५० मील तक कुछ भी कर न लगायें, तो मैं समझता हूँ कि इस से जनता पर बहुत प्रभाव पड़ेगा और वह उन की आभारी होगी।

यह विषय ऐसा है, जिस के लिये मुझे कुछ अधिक कहने की आवश्यकता नहीं है। मैं वित्त मंत्री महोदय का ध्यान केवल अपनी इन दो तीन बातों की ओर आकर्षित करना चाहता हूँ और आशा करता हूँ कि जो संशोधन इस सम्बन्ध में आवेंगे उन को वे स्वीकार करेंगे।

Mr. Deputy-Speaker: Shri N. R. Munisamy.

Shri Tyagi: If there is any list according to which the Chair is proceeding, others might know that they are not going to get any chance; because it is no use their trying to catch the eye of the Chair.

Mr. Deputy-Speaker: Certain Members have sent chits. I am not bound by them. I will look into them. But the first thing I would see is that my eye is caught.

Shri Tyagi: What I would suggest, only for the facility of Members who attend the debate, is that we may know as to how many speeches have already been booked by means of slips.

Mr. Deputy-Speaker: There is no question of booking and none has been booked. It is not necessary that those who have given chits must be given a chance.

Shri Yeshwant Singh (Mahasu): Will those who have given amendments get a chance?

Mr. Deputy-Speaker: Not necessarily.

Shri Tyagi: In practice it is only those who have given chits that are being called.

Mr. Deputy-Speaker: Shri Munisamy.

Shri N. R. Munisamy: I do not know whether I should congratulate the Finance Minister regarding this Bill. I am not quite happy about it, though his duties are very onerous in the sense that he has to find money for the Second Five Year Plan. So far as this Bill is concerned, I find the rates of tax are so heavy, running from 5 per cent. to 15 per cent., and after a distance of 500 miles 10 per cent. So it looks as though no one is exempted from travelling without paying the extra tax, though in his speech the hon. Minister stated that passengers travelling up to a distance of fifteen miles will be exempted—I say this subject to correction.

I think the hon. Minister is quite aware that so far as the litigant public are concerned, in these days they have to travel almost twice or even four times in a week because of the adjournment of the cases in courts. So far as these people are concerned, and even regarding the other poor people

who have to attend fairs and festivals and *melas* yearly or sometimes even biennially, a distance of fifty miles may be taken as the exemption limit and there should be no tax at all so far as the first fifty miles are concerned

As regards others, the rates are very exorbitant, and I am sure he is going to recover not less than twenty to thirty crores by way of this tax. He can as well ask the railway rates to be increased rather than imposing a tax on railway passengers. It would be double taxation in the sense that not only they have already suffered with regard to railway fares, but now all of a sudden this novel tax has been introduced for getting extra money. The hon. Minister is quite right in saying that he should somehow find money to fill up the gap. But he has had enough of experience about the agitation and the clamour created by the introduction of the Wealth Tax and the Expenditure Tax—and he may have several others up his sleeve which he may bring in the course of the year. And I will not be surprised if he introduces one other Bill levying a tax on railway freights also! He has omitted freights and has started only with passenger fares!

I would only say this. In the Seventh Schedule to the Constitution of India there are ninety to hundred items. During his casual moments he might refer to them and see what are the items on which he can lay his hands! Evidently he has thought it over himself. Not even Prof Kaldor has made any suggestion about this. The Finance Minister has taken it upon himself to touch this aspect also. I would say that by the time five years are over, he might exhaust all the items found in the Seventh Schedule of the Constitution.

I started by referring to certain objections under which this Bill was beyond the legislative competence of Parliament. Though the Speaker was able to catch my point to a certain extent, he did not follow all that point.

Mr. Deputy-Speaker: When a ruling has been given, it cannot be disputed whether he has followed it or not. The ruling is there and must be obeyed.

Shri N. R. Munisamy: I shall then not refer to it. I shall leave it at that

This Bill suffers from one other defect. This is introduced under article 269(1) of the Constitution. I find in article 269(2) some provision regarding the allocation of the amount realised among the various States. Unless some method is formulated as per that provision by a provision here, this Bill will be ineffective. So he could have introduced here one other clause whereby he would allocate the money. The powers of Parliament are there and we could do it. The States could then know how much money they would get. This would help them to push through their development plans. Now we are in a dilemma whether the States would get as per the rate to which they are entitled or on an *ad hoc* basis. Subsequently, the States may be left in a dilemma whether they were entitled to more or given less. So, that if this provision had also been included in this Bill, it would have become a complete-Bill

The third point I want to make is this. He has thought fit to say that this Bill would get the support of the people. Now even the poor people are asked to pay extra money for journeys they undertake. If people who are in the rural parts, who have not even seen the railway, are asked to pay some extra taxes over the usual rate, they would not be able to understand how the Government is being run. This touches the pockets of the middle class people who are residing in the urban areas and in some corners of villages. As a matter of fact, they must be able to see how the administration is going on by taking trips to other places. By this tax they will be adversely affected and they may not be able to undertake the journey at all.

The Finance Minister, while moving the Bill for consideration, has not

[Shri N. R. Munisamy]

indicated how much revenue we are likely to get from this measure, though we can surmise that it would certainly be of the order of Rs. 20 to Rs. 30 crores. But I am sure he is in for a sad disappointment in the sense that people would rather not undertake journeys. If a man has to travel 500 to 1,000 miles and has to pay Rs. 100 by way of fare and over and above that Rs. 10 or Rs. 15 extra tax, he may find it very difficult. This extra tax is too much in these difficult days.

We are now complaining that there is much crowding. I am sure in the long run you will find after this comes into force—15th September—that there will be a progressive reduction in crowding. One can positively say this. He will be sadly disappointed in the expectation of the receipts from this source and he will realise that this measure will be unnecessary and before long he may even come forward to repeal the entire Bill.

In the end, I would only say that so far as the rates are concerned, he should reconsider the matter and reduce the rates so that the common people, who feel the brunt of it, may have some relief at least.

Shri Bimal Ghose: Although the Finance Minister may have the constitutional right to introduce the Bill, I find that this measure is really ill-conceived. The Finance Minister gave two reasons—of course, I will give my own as to why this Bill should not have been brought forward—for his doing so. One was the necessity of the Plan. We all know that for all our omissions and commissions now, the Plan is a handy tool. I need not say anything more than that on that matter. The second was that fares in other countries were high, and he himself provided the answer to that point, namely, that conditions were not comparable. I also shall not pursue that matter.

The reason why I consider this measure ill-conceived is two-fold. One is my fundamental objection that we should not have tried to divert rail-

way revenues for general purposes. As it is, the railways are in a very bad condition; they require finances for their Plan. I consider that the Railway Minister was really not at all justified in agreeing to this proposal of the Finance Minister. He wants revenues himself; he wants more money. Surely he could have raised the passenger fares and got some more money to finance the development projects of the railways. That should have been our first concern. So far as the railways are concerned, this revenue originates from the railways. I think it was not right for the former Railway Minister to agree to the Railway Convention of 1954 which imposed certain liabilities on the railways.

The railways are also in a difficult situation and that difficulty arises out of the Plan, because the railways have to expand their capacity to carry more, let us say, freight. That freight is all low-graded freight. The railway expansion that we have provided for under the Plan is for carrying, let us say, coal, pig iron and steel. These are all low-graded traffic, and low-rated traffic also. If the railways had their choice and if they were an independent concern, certainly they would have taken other freight which also is in excess and cannot be carried. But we are not permitting the railways to take the high-grade traffic because it is not in the interest of the Plan. Therefore, they are forced to be satisfied with lower incomes. Under these conditions, again to make an inroad into the legitimate railway revenues is, I consider, very unfair.

The second point is this. What does the Centre get out of this? Why is it that the Centre has come forward with this proposal? I understand that it is very generous on the Finance Minister's part to come to the help of the States. But do they deserve that generosity and that assistance? Let us be very clear about it. One may be a spendthrift. There may be a spendthrift son; he may need more and more money. The father may go on providing him with more money. The position of the States is this. They have

not raised the resources which they had stated they would raise for the financing of the Plan. Not only that; they have not really imposed any further taxation.

One of the defects of the Indian taxation system is with regard to our income from land. Mrs. Hicks, who should know about our tax structure, has stated:

"One important black spot in the Indian tax system is the failure to extract an adequate revenue from land incomes."

And since the States are not doing their part of the work, is it proper that we should raise revenues from the Centre and give them to the States?

I do not dispute the general proposition of the Finance Minister that we should go to the assistance of the States. But, I submit that we should go to the assistance of the States only when we are satisfied that the States have reasonably carried out their part of the work. I maintain that so far as the Second Plan is concerned the States have not done it. If you look at their Budgets, you will find that they go on increasing non-developmental expenditure, they go on increasing their administrative expenditure and, at the same time, they do not raise the revenue that they had stated they would raise. Under those circumstances, I feel that it is not proper that we should tax our railways so to say or take revenues away from our railways and give those revenues to the States.

If we are filling any gap in the State revenues, where will the Central revenue come for the Plan? The Finance Minister has also to look to that portion of the Plan for which he is committed to raise certain revenues. I have seen recently that the Planning Commission has allowed the Railways to expand their capacity so as to be able to carry more freight, more freight which was originally intended although no allocation has, probably, yet been made. I am sure they will require more and more

finance. Where is the Finance Minister going to get the money? He is becoming very generous to the States. Later on he will come and tell us, 'I need more money for our development and expansion Plan'. He can afford to be generous because he can levy taxes. But, I should have thought that we should have waited a longer period; we should have seen that the States are doing their duty first. We should have given the benefit of this expansion in our railway revenues to the railways first and not carried it even to general revenue not to speak of utilising it for the purposes of the States.

Shri Harish Chandra Mathur (Pali): Mr. Deputy-Speaker, Sir it has been increasingly felt that the State Governments have not been able to balance their Budgets and so, it was only natural that the Centre thought of augmenting their resources. There is a provision in our Constitution as to how the Centre could help them and under article 269, 4 or 5 items have been enumerated. It is under 269 (1) (d) that the hon. Finance Minister has thought it fit to proceed to help to augment the resources of the States to be able to balance their Budget. As such this measure should be welcomed.

But I find myself in a difficulty, though speaking on the Finance Bill I very strongly supported it I had no hesitation in saying that though this is a poor country, the poor man will have to be taxed howsoever heavy the taxation proposals were and in spite of being a great burden that was being cast upon the taxpayer. But, while considering this Bill, I find myself in a very great difficulty and I do not find myself in a position to support these taxation proposals.

If we go into the history of these taxation proposals, we will find how unfair we have been. The hon. Finance Minister read out certain comparative figures, how we have changed from time to time our rates and fares. Now, what has happened as a

[Shri Harish Chandra Mathur]

matter of fact is that we have been giving progressively greater and greater relief to the passengers travelling in higher classes, travelling in air-conditioned coaches, travelling in the first class and travelling in the second class; but we have never thought of giving any relief to the poor people travelling in third class. That is my fundamental objection.

In 1948, air-conditioned travel meant exactly 36 pies per mile; but today it is 32 pies. From 1948 we have gone down and we have come to 32 pies for distances over 301 miles and 34 pies for distances between 151 to 300 miles. Again, so far as first class is concerned, in 1948, our rate was 30 pies per mile, then, it came down to 24; then again it rose to 27 and now it is 16 pies and 15 pies per mile. That is inconceivable. I will not say so much about the second class because the second class, as a matter of fact, does not exist today. We may be labelling some of the carriages as second class but the second class passenger does not get the amenities of the first class passenger nor even that of the third class, for example, in the matter of reservation etc.

Shri Nagi Reddy (Anantapur): It is after all only the inter class of the past.

Shri Harish Chandra Mathur: I am giving the comparative figures. It is why I do not make much of this point. The second class used to cost 16 pies per mile and now it is only 9½ pies. It has almost been brought down to the level of the inter class and the facilities. . . .

Shri T. T. Krishnamachari: It is the inter-class

Shri Harish Chandra Mathur: There is inter class also. I am afraid the Finance Minister is not very correct. There is inter-class and the rates for inter class are 8½ pies per mile.

Mr. Deputy-Speaker: Inter-class is second class now. The hon. Mem-

ber may be talking of some branch lines where the inter class is still being run.

Shri Harish Chandra Mathur: I have very carefully followed how have reasonably carried out their confused the Railway Administration has been in changing from first to second class and from second to first class and from second to inter and abolishing them and all that. I have carefully gone through that process and I have obtained the latest figures.

Shri T. T. Krishnamachari: Which apparently are still very confusing.

Shri Harish Chandra Mathur: If these figures supplied to me by the Railway Board only last evening are incorrect, I am sorry the Finance Minister must think himself. That is a very minor point and I do not think that we need be lost on this particular point because it is very small and I myself stated that the second class is now almost analogous to the inter class. I do not make very much of this point that the fare has come down from 16 pies to this.

But, my point was that in so far as air-conditioned travel is concerned, so far as first class travel is concerned, it has come down in the case of first class from 30 pies per mile to what it is today, about 16 and 15 pies. As against this, the third class travel, both of the mail and ordinary, as a matter of fact, has gone up in certain cases. It was always 5 pies per mile; but it is now 5 pies and 5½ pies in some cases and 4½ in the case of telescopic rates. For the ordinary travel it continues to be 5 pies more than what it used to be. This is absolutely unfair.

What is the condition? What is the state of affairs? Let us see it. We must take into consideration this fact that the Railway Administration today is almost in a monopoly position. They are the only people; they

have no competitors. And, when they have a monopoly for railway transport they must realise that they have an added responsibility on them. Everybody is aware what third class travel is like. You see trains overcrowded. You do not give them half the seat and charge them for the full and you now want to charge another tax over that. You see hundreds and thousands of people clinging to the carriages outside and you want them to pay the full railway fare and you want to tax them on top of it. It is why I think it is absolutely unfair. We must reconsider the whole matter

I very much appreciate that we have got to find some money. We have to find some money for our Plan. I very much welcome some assistance being given to the States to augment their revenues. But let us be fair in our taxation proposals. Why can't you raise the railway fare or, if you like, put a 50 per cent. tax on the first-class travel? My hon. friend told us that he will not get very much out of it. According to our latest budget figures what I find is that we are going to collect about Rs 13,75,00,000 out of upper class travel, and we are going to collect Rs. 105 crores out of third-class travel. I am not asking you to restore the old rates for upper class travel. You will have to raise it by 100 per cent just double it to have the old rates which you used to charge for the first-class. But if you just raise it by 50 per cent you may be able to get about Rs 10 crores straightaway. If you charge the third-class only 5 per cent. for distances above 100 miles you will get Rs 5 crores. The total revenue return from these taxation proposals even as at present cannot be more than Rs. 15 crores. Even if we cannot get Rs 15 crores, I think in fairness and justice, and if we have to be reasonable, we must cut it down to Rs. 12 crores.

We give all sorts of concessions to bigger people. If the Finance Minister is bent upon having a pound of flesh let him cut it from a place from

where one can afford to give without injuring the body. That is my contention. I do not believe in asking for small mercies, that people travelling up to 30 miles may be exempted. Even first-class and air-conditioned class travellers are also exempted from that. Is there any justification for it? What we want is absolute justice for the people on whom you cannot without any reason impose these taxation levies. What I feel is that there is a strong justification for at least revising our taxation structure and having a sort of equitable distribution between the higher class travellers and the third class travellers

Shri Y. S. Parmar (Mahasu): Mr. Deputy-Speaker, Sir, I agree with the hon. Finance Minister that everyone should put his shoulders to the wheel. I am only surprised that it did not probably strike the framers of the Bill that it was going to affect one particular section of the community more than others, I mean the backward people of the hills.

The Bill, as it is presented before the House, seeks to levy a tax on the passengers on a mileage basis. As far as the plains are concerned, that is quite all right. But it is going to affect the people in the hills in an entirely different manner.

As is known to this House, there is not just good enough reason but very good grounds for giving facilities to the people in the backward areas of the hills where, in fact, the present transport arrangements are not enough. Those areas have to be made accessible and transport should be made cheap if the people in those areas are to benefit by the development which is taking place all over the country, and which is all the more needed in those areas

This House is aware that in the hills, wherever there are railway lines, railway fares are charged on an inflated mileage basis. For example, in the case of Himachal Pradesh every mile is counted as four miles,

[Shri Y. S. Parmar]

in Matheran every mile is counted as four miles, in Kangra two times and so on. Thus we are already paying more in the shape of railway fares than the people on the plains. If the intention was to improve the conditions in these parts, I would have been very happy if some sort of exemption was proposed in the case of these hilly areas, wherever there are railway lines. There are not many like that. There are only just a few lines. We need more railway lines in those areas, not just of the type we have at present, but electric railways, rope-ways and things like that, which would really open out the areas which are now completely cut off, not only from the rest of the country but even from one another. At present it is not possible to get to the other valley, because a mountain comes in between. Therefore, unless a new approach is given, whatever efforts you may be making will be very insignificant to the requirements of these areas.

That, of course, is another matter. Just at present how these proposals are going to hit the people in the hills must be considered. It will affect tourism. It will affect travel to the hills. Those people will have to pay three or four times more than others over the Kalka-Simla Railway. The hon. Railway Minister very recently announced in reply to a Short Notice Question by Shri Tyagi that certain inflated mileages will be reduced—from four miles, to three miles over railway lines in Himachal Pradesh, from two times to 1½ times in Kangra Valley, from four times to three times in Matheran, from 3½ to 2½ times in Nilgris and so on. With the enforcement of this new measure it seems that what the Railway Minister was kind enough to give by the right hand the Finance Minister has taken away by the left. This measure will adversely affect these areas. Therefore, my humble submission is that he will look into this matter, and if this tax has to be levied let it be levied on

the actual mileage basis everywhere, both in the plains and in the hills.

Why do you have this discrimination? It must go. The sooner it goes the better it will be in the interests of the people in all these areas, where transport facilities require to be improved, where transport must be made cheap. However, that will take time. It will take time before the schemes can be prepared for improving the transport facilities there. In the meantime, the least that can be done is to see that tax is charged on actual mileage basis at all places, so that in Himachal Pradesh, Kalka-Simla, Kangra Valley, Matheran and other places the tax may be charged on the actual mileage and not on the inflated mileage. That is my submission, and I hope the Finance Minister and this House will agree to it, and also accept the amendment which I have proposed in that connection.

श्री बृजराज सिंह (फिरोजाबाद) :

उपाध्यक्ष महोदय, यह बिल्कुल नये प्रकार का टैक्स सदन के सम्मुख पेश किया जा रहा है। इस में जहाँ तक वैधानिक संकटों का सम्बन्ध है उस का तो कोई सवाल है नहीं। हमारे देश में इस तरह का यह टैक्स पश्चिमी देशों का अनुकरण कर के लगाया जा रहा है। लेकिन जब यहाँ पर यूरोप और अमरीका की बात कही जाती है तो हम को यह भी देखना होगा कि हमारे देश की परिस्थितियाँ इन देशों की परिस्थितियों से मिलती हैं या नहीं। वे देश हम से प्रायः बढ चुके हैं। उन की आर्थिक हालत हम से बहुत अच्छी है। हमारा देश एक पिछड़ा हुआ देश है और यहाँ की पिछड़ी हुई अर्थव्यवस्था है। इसलिये यह कहना कि इन पश्चिमी देशों में इतना टैक्स है और वहाँ पर रेलवे के किराये यहाँ से कई गुने हैं, यह दलील हिन्दुस्तान की परिस्थितियों में सही नहीं मालूम पडती है।

14 hrs.

वैसे जब से हिन्दुस्तान आजाद हुआ है तब से हम यह देख रहे हैं कि किस तरह से

रेलवे के किराये बढ़े हैं और ऐसा लगता है, जैसा कि सभी एक माननीय सदस्य ने कहा है, कि जिस दरजे में ग्राम जनता चलती है, यानी तीसरे दरजे के किराये बढ़े हैं लेकिन जिन दरजों में ऊँचे दरजे की जनता चलती है वहाँ किराये घटाये गये हैं। खैर, जो भी हो, जहाँ तक किराये बढ़ाने का सवाल है, किराये उस जनता के बढ़े हैं, जिस का सम्बन्ध तीसरे दरजे से होता है और यह भी एक तथ्य है कि अधिकतर जनता तीसरे दरजे में ही यात्रा करती है। रेलवे के किराये पहले से ही बहुत बढ़ चुके हैं और अब रेलवे मंत्री ने रेलवे के किराये के नाम पर इन किरायों में वृद्धि नहीं की है, क्योंकि इस से जनता में बदमननी फैलती है। उन्होंने ने इस सम्बन्ध में कहा कि हम किरायों नहीं बढ़ाना चाहते हैं और हम ने वित्त मंत्री को सलाह दी है कि वह एक टैक्स लायें। उस के अनुसार वित्त मंत्री रेलवे की यात्रा पर एक टैक्स ले आये हैं, जो कि मेरे विचार में तीसरे दरजे में यात्रा करने वाली जनता पर एक बड़ा बोझ डालना है। वैसे भी हम देखते हैं कि हमारे कांग्रेसी भाई प्रत्यक्ष करों को लगाने के लिये तैयार नहीं हैं और अप्रत्यक्ष करों में लगातार वृद्धि की जा रही है। यह भी एक अप्रत्यक्ष कर है। अभी कल इस सदन में वेलथ टैक्स बिल पास हुआ है और हम ने देखा है कि किस तरह सदन के भारी विरोध के बावजूद वित्त मंत्री ने उन लोगों को रियायतें दी है, जिन पर टैक्स लगाना चाहिये था। विरोधी दल के लोग स्वर से यह चाहते थे कि उस टैक्स को बढ़ाया जाय और उन लोगों से ज्यादा से ज्यादा पैसा लिया जाय, जो कि बड़ी आसानी से दे सकते हैं, लेकिन ऐसा नहीं किया गया। पहले पन्द्रह करोड़ रुपये का अनुमान लगाया गया था। अब वह घट कर बारह करोड़ रुपया रह गया है। अब हो सकता है कि वह दस करोड़ रुपया रह जाये। सरकार महलों, रेस-हासिज और ऐसी चीजों को छोड़ना चाहती है, जिन का ग्राम जनता से कोई सम्बन्ध नहीं है। रेलवे के किराये पर जो कर

लगता है, उस का सम्बन्ध इस देश की ग्राम जनता से है, लेकिन वहाँ पर आप एक नया टैक्स लगाना चाहते हैं। यह बहुत ही आवश्यक है कि इस टैक्स के सम्बन्ध में ग्राम जनता की राय जानी जाय, और जब तक ग्राम जनता की राय नहीं जानी जाती, तब तक इस टैक्स को लगा कर हम हिन्दुस्तान की ग्राम जनता का सही रूप में प्रतिनिधित्व नहीं करेंगे। वैसे भी यह अनुमान किया गया है कि इस टैक्स से सिर्फ आठ करोड़ रुपये की आय होगी इस साल के बजट में। और वह रुपया आयोगा ग्राम जनता से—तीसरे दरजे की जनता से। तीसरे दरजे की जनता से १०५ करोड़ रुपया प्राप्त होता है और यह ८ करोड़ और बढ़ा देने का मतलब होगा कि आप ग्राम तौर से ८ परसेंट बढ़ा रहे हैं। ५०० मील में ऊपर आप ने १० परसेंट लगाया है और ३१ मील से ५०० मील तक आप ने १५ परसेंट लगाया है, लेकिन अगर ग्राम तौर पर लें, तो लगभग ८ परसेंट बढ़ता है। यह ८ परसेंट का टैक्स बढ़ा देना उस सूरत में बहुत खतरनाक होगा, जब कि देश की आर्थिक स्थिति गिरती जा रही है। सभी जानते हैं कि १९४७ के बाद हमारा टैक्सेशन का ढाँचा किस तरह का रहा है। उस का रूप यह रहा है कि प्रत्यक्ष कर घटते गये हैं और अप्रत्यक्ष कर बढ़ते गये हैं—इनडायरेक्ट टैक्सिज बढ़ते गये हैं। एक्साइज ड्यूटी के अन्तर्गत पहले ४० करोड़ रुपये होते थे, लेकिन अब वे २०८ करोड़ से ऊपर हो गये हैं—वे पांच गुना से ऊपर हो गये हैं। हम लगातार अप्रत्यक्ष करों को बढ़ाते जा रहे हैं। परिणाम यह है कि ग्राम जनता की जिन्दगी की जरूरत की चीजें महंगी होती हैं। गलत की कीमत बढ़ती है और फिर फूड सब-सिडी—गलत की सहायता—देनी पड़ती है। मैं यह निवेदन करना चाहता हूँ कि कर-नीति का पूरा ढाँचा गलत होता जा रहा है। असल में यह होना चाहिये कि आप प्रत्यक्ष कर लगायें और उन के द्वारा उन लोगों से ज्यादा से ज्यादा पैसा इकट्ठा करें, जो कि टैक्स दे सकते हैं और जो कर का बोझ सहन कर सकते हैं।

[श्री बजरत्न सिंह]

ऐसा न कर के चाय पर, बीड़ी पर अप्रत्यक्ष कर लगा दिया जाता है, जिस को कि साधारण जनता इस्तीमाल करती है। जिस व्यक्ति को किसी मुकदमे के सिलसिले में इदालत में जाना पड़ता है, उस पर बोझ डाला जाता है। ये यह निवेदन करना चाहता हूँ कि यह जो रेलवे का कर लगाया जा रहा है, वह ऐसा अप्रत्यक्ष कर है, जिस का भार आम जनता पर पड़ता है। इस से अप्रत्यक्ष करों में बढ़ोतरी होती है, जो कि पहले से ही बहुत बढ़े हुए हैं। इस से आम जनता की जरूरत की चीजों की कीमतें बढ़ती हैं और उस का आम खर्चा बढ़ता है।

पन्द्रह मील की जा एग्जेंप्शन दी गई है, उस से आम जनता को फायदा नहीं होगा। लोगों को अपने मुकदमे के सिलसिले में इदालतों में जाना पड़ता है और बहुत से गाव जिन के केन्द्र पर पचास मील पर होते हैं, इसलिये ऐसे लोगों को इस एग्जेंप्शन से फायदा होने वाला नहीं है। उमूलन तो इस तरह का कर लगाना ही गलत है, लेकिन अगर यह कर लगाना जरूरी ही है, तो फिर पन्द्रह मील का एग्जेंप्शन देने से आम जनता को कोई फायदा नहीं होगा। इस से बहुत कम लोगों को फायदा होगा। ऐसी व्यवस्था की जानी चाहिये कि कम से कम उन लोगों को यह टैक्स न देना पड़े, जो कि अपने जिले में यात्रा करते हैं, जो कि अपने जीवन की आवश्यकताओं की पूर्ति के लिये इधर उधर जाते हैं, जिन को मुकदमे वगैरह के लिये शहर में जाना पड़ता है, जिले के केन्द्र में जाना पड़ता है।

यह भी देखना है कि इस यात्रा कर से केन्द्र को कोई फायदा नहीं होगा। केवल राज्यों को फायदा पहुंचाने के लिये यह अप्रत्यक्ष कर लगा कर जनता के भार को बढ़ाया जा रहा है। जहां तक प्लेन को कार्यान्वित करने का सवाल है, उस में इस से कोई

फायदा नहीं है। मुझे याद है कि कुछ समय पूर्व माननीय वित्त मंत्री ने राज्य सरकारों को एक निमंत्रण दिया और कहा कि राज्यों में जो भूमि कर लगा हुआ है—जो जमीन पर लगाने लगा हुआ है, वे उस को हटा कर एग्जीक्यूटिव इनकम टैक्स—कृषि आयकर—लगा दे। इस का कुछ राज्यों ने विरोध किया—नास तौर से उत्तर प्रदेश की सरकार ने। वहां के माल मंत्री ने कहा कि अगर हम इस तरह का टैक्स लगायेंगे, तो हमें बहुत नुकसान हो जायगा। जो एक सही नीति है, उस को आप अपनाते नहीं हैं। अगर कृषि आयकर लगा दिया जाय और भूमि कर खत्म कर दिया जाय, तो उस से छोटे लोगों को फायदा होगा। उस के लिये आप तैयार नहीं हैं। बल्कि आप ऐसे कामों के लिये तैयार होते हैं, जिन से साधारण आदमी के जीवन पर भार पड़ता है। लोग पहले से ही भूखी मर रहे हैं, नंगे रह रहे हैं, उन के बच्चों का दूध नहीं मिलता है, टवाई नहीं मिलती है, पहनने के लिये उन के पास कपड़े नहीं हैं। यह कर लगा देने से उन पर और भार पड़ेगा और उन की जिन्दगी की जरूरत की चीजें और तेज हा जायेंगी।

इस सम्बन्ध में एंग्रे मुल्को से मिलान किया जाता है, जिन की आर्थिक अवस्था अच्छी है, जिन की आमदनी ज्यादा है और दलील दी जाती है कि उन के मुकाबले में हमारे यहां किराये कम हैं। हम को यह भी भूलना नहीं चाहिये कि पश्चिमी देशों में यात्रियों का जा सुविधायें दी जाती है, वे हम नहीं दे पाते हैं। इसलिये हम उन अधिक विकसित देशों में कोई मिलान नहीं कर सकते हैं और इस तरह की दलील नहीं दे सकते हैं कि हम को उतना ही किराया देने के लिये तैयार होना चाहिये। हम को सोचना चाहिये कि क्या हम अपने यात्रियों को उतनी सुविधायें दे सकते हैं। स्पष्ट है कि वे सुविधायें दे नहीं सकते हैं, देने के लिये तैयार नहीं है। इस लिये यह दलील इस बारे में लागू नहीं होती है।

यह घाठ करोड़ रुपया घाप इकट्ठा कर के राज्यों को देना चाहते हैं। जैसे राज्यों और केन्द्र में कोई विशेष फर्क नहीं है। राज्य सरकारें और केन्द्रीय सरकार दोनों हिन्दुस्तान की जनता का विकास करने के लिये और उस को फायदा पहुंचाने के लिये हैं। उस हद तक यह बात सही है कि दोनों में कोई फर्क नहीं है, लेकिन एक कन्वेंशन बनी हुई है, एक परिपाटी बनी हुई है और उस परिपाटी को तोड़ कर रेलवे से जो पैसा आता है, उस को दूसरे कामों में लगाना, विशेषकर उस स्थिति में जब कि रेलवे आम जनता की जरूरतों को पूरा करने के लिये अपना विकास कर नहीं सकती और नई रेलें नहीं खोल सकती हैं, मेरे स्थान में उचित नहीं है। हम जानते हैं कि जनता की ओर से नई रेलें चलाने की माग हमेशा की जाती है। इतना ही नहीं, जिम योजना के नाम पर रोज नये नये टैक्स लगाये जाते हैं, उम योजना को सफल बनाने के लिये भी हम को नई रेलें खोलने की जरूरत है। लेकिन पैसे की कमी की वजह से हम नई रेलें नहीं खोल सकते हैं। इस अवस्था में रेलवे के जरिये से पैसा ले कर राज्यों में वाटना और परिपाटी को तोड़ना मुनासिब नहीं होगा। इस तरह हम रेलवे के विकास और उत्थान का रोक देंगे। आज हिन्दुस्तान के विकास और उन्नति के लिये यह आवश्यक है कि हमारे यातायात के साधन बहुत सुन्दर हो, माल ढोने की हमारी व्यवस्था अच्छी हो, अच्छा हो कि रेलवेज के जरिये इकट्ठा किया गया पैसा रेलवे के विकास पर ही लगाया जाय। वह पैसा हम एक दूसरी जगह दे रहे हैं। मैं समझता हू कि इस में रेलवे को बहुत नुकसान होगा।

मैं एक निवेदन और कर देना चाहता हूँ। जब रेल पर सफर करने वालों को बात आती है तो हम उस बात को नहीं सोचते हैं जो कि फ्रेट के सिलसिले में होती है, माल ढोने के सम्बन्ध में होती है। ज्यादातर माल जो ढोया जाता है वह व्यापारियों का ढोया जाता है और उन लोगों पर

टैक्स नहीं लगाया जाता है जो कि उस टैक्स को देने की शक्ति रखते हैं, उन्न पर नहीं लगाया जाता है जिन के पास पैसा होता है। आप जब भी कोई आक्रमण करते हैं तो गरीबों पर ही करते हैं लेकिन उन लोगों पर आप आक्रमण करने के लिये तैयार नहीं होते हैं। यहां पर भी आप उसी नीति का अनुसरण कर रहे हैं। जिस नीति का अनुसरण कि आपने वेल्थ टैक्स के सिलसिले में किया है। इस वास्ते मैं कहना चाहता हूँ कि यह जो टैक्स आप लगाने जा रहे हैं, इस को आप को कटई नहीं लगाना चाहिये और इस बिल को जनता की राय जानने के लिये प्रचारित कर देना चाहिये और इस पर विचार भी नहीं किया जाना चाहिये।

Shrimati Ila Palchoudhuri (Nab-adwip): Mr. Deputy-Speaker, Sir, I welcome this measure. It is a convention that the Centre must help the States and I do not think that anybody disagrees with it, because the States do need the money for the second Five Year Plan and the Centre must come to their aid in some way.

At the same time, whenever any taxes are levied, at least equal amenities should be given for that. Here you are charging the tax at the same rate, whether it is first class fare or third class fare; whereas the amenities provided to a third class passenger and a first class passenger are never the same, yet the tax will be the same. That is why I say that this rate of taxation is very unfair and unequal. Surely, the Finance Minister must consider the fact that the average person is going to be burdened with some more taxation when, particularly in places like West Bengal and Bihar, he has no food and no clothing. If he is to be burdened with this tax on top of that and that too at a rate which is the same for the first class passenger and the third class passenger, it is neither equitable nor fair, no matter what help it may give to the States.

[Shrimati Ila Palchaudhuri]

I hope the percentage of taxes will be looked into by the Finance Minister and reviewed. If you look at the 10 per cent. tax on fares for distances over 500 miles, it is a great burden. Take the fare from Calcutta to Delhi, this would mean that you have to pay Rs. 10 more for Rs. 100 as tax. That is a very heavy burden for the average person. I would certainly say that the percentages should be reduced. It should be something like, 1, 2, 2½ or at the most 3 per cent., though even that is very heavy, and it should be different for 1st class and 3rd class fares.

Another point I submit is the case of students. You have said, after 30 miles all fares are going to be taxed. There are students who travel more than 30 miles daily, particularly in my district, from Krishnagar to Calcutta. They will find this a very heavy burden, and their education itself will suffer. Because they have not got the money to come and stay in the hostels in Calcutta, they come from far off places and with the utmost difficulty their parents put up with their travelling expenses.

Shri Sinhasan Singh (Gorakhpur): Season tickets are exempted.

Shrimati Ila Palchoudhuri: Season tickets are exempted, but I would like to have an assurance that the price of the monthly tickets will not be raised. Although they may not be taxed, if the price of the monthly tickets is put up, it will mean a great hardship for the students. Moreover, these students travel mostly in third classes on a daily basis. They will feel the brunt of this tax, as quite often they do not have the money to buy monthly Tickets.

Another point I want to submit is, whenever a taxation proposal is made, if the people are told for what specific purpose the tax is going to be used, the general public will feel there is at least some sort of justification for the tax. But if this tax is

going to be absorbed in the general fund and we do not know for what specific purpose it is going to be used, then the taxation seems still heavier. When we compare our railways with foreign railways, it is a very unfair comparison, because the standard of living in other countries cannot be compared to the standard of living in India, we cannot compare what our people can pay with what foreign people can pay. Railways and communications form the core of the Plan and therefore, even though this tax may go to the States, I think it should be specified as to what specific purpose the States will use this money for. I hope a part of it will be used for providing more amenities on the railways and the rest in other specified ways. If it is used for providing more amenities, there can be some sort of justification for imposing more tax on a poor people, who are already overburdened with the problem of living and among whom, enthusiasm for the Plan is surely dying out. It has been difficult to find enthusiasm even for the Independence Day celebrations, because there has been no food and no clothing. When you impose this taxation, do you think the average person can have any enthusiasm for the second Five Year Plan?

So, I hope that this taxation will be reviewed. The taxation should be at a much lower rate and certainly there should be some difference between the taxation on first class fares and the taxation on the third class fares.

श्री श्री नारायण दास (दरभंगा) :
उपाध्यक्ष महोदय, जब से हम लोगों ने अपने सामने योजना को रखकर काम करना शुरू किया है तब से एक के बाद दूसरे कर लगाने के सुझाव तथा बिल हमारे सामने उपस्थित हो रहे हैं। आम जनता के प्रतिनिधि होने की हैसियत से जब हम जनता की हालत को देखते हैं तो किसी भी कर-प्रस्ताव का समर्थन करना हमारे लिये बड़ा कठिन हो जाता है। गांवों

में तथा शहरों में बसने वाली अधिकतर जनता बहुत ही गरीब है, इसलिये कोई भी कर जो कि उस के सामने उपस्थित होता है, उस को देख कर उसे बहुत आश्चर्य होता है और बहुत तकलीफ से वह उस को मानने के लिये तैयार होती है। कर तो ऐसा विषय है, जिस का कोई भी स्वागत नहीं कर सकता है, चाहे वह धनी हो। चाहे वह निर्धन हो, चाहे उस के पास पैसा हो और चाहे उस के पास पैसा न हो। गरीब लोग तो बैसे ही उन करों का स्वागत नहीं कर सकते हैं क्योंकि उन के पास अपना गुजारा करने के लिये ही काफी पैसा नहीं होता है; हम लोग चूँकि ज्यादातर गरीब जनता के प्रतिनिधि हैं, इसलिये जब कभी कर सम्बन्धी विधेयक हमारे सामने आते हैं, हम किकर्तव्यविमूढ़ हो जाते हैं, और हम इस का फंसला नहीं कर पाते हैं कि इस का हम समर्थन करे या न करे। हम इस बात को भी मानते हैं कि इस से जनता को तकलीफ होगी, उस को कष्ट होगा उस को कठिनाई होगी। लेकिन इस के साथ साथ हम यह भी चाहते हैं कि जनता अपनी ग्रामदर्नी का कम से कम हिस्सा खर्च करे, अधिक से अधिक रुपया बचा कर वह देश की पूँजी बढ़ाने में भाग ले। वरों के जब तक वह ऐसा नहीं करेगी, हमारे देश का भविष्य उज्ज्वल नहीं हो सकता है। इस तरह से जब हम अपने देश के भविष्य का ख्याल करते हैं तो हमारे लिये यह जरूरी हो जाता है कि हम कर प्रस्तावों का समर्थन करें क्योंकि बिना कर लगाये राष्ट्र की पूँजी कायम नहीं हो सकना और बिना उनके हमारा देश तरक्की नहीं कर सकता है। बहुत से माननीय सदस्य जो कि विरोधी दल में हैं तथा इस दल में भी हैं, इस बात पर जोर देते हैं कि प्रत्यक्ष कर धनियों पर अधिक से अधिक लगा कर हम को काम को आगे बढ़ाना चाहिये और मैं भी इस का समर्थन करता हूँ। लेकिन जब मैं यह देखता हूँ कि अपने देश के धनिकों पर भी अधिक से अधिक कर लगा कर के हम अपनी इतनी बड़ी योजना को चालू नहीं रख सकते हैं, हम अपने देश की आर्थिक

उन्नति नहीं कर सकते हैं, तब फिर हम अपने देश के गरीब भाइयों पर कर लगाने के लिये मजबूर हो जाते हैं। इसलिये, उपाध्यक्ष महोदय, एक के बाद एक जब कर-प्रस्ताव हमारे सामने उपस्थित किया जाता है, तो हमें उस का बहुत दुःख के साथ तथा बहुत मजबूरी से समर्थन करना पड़ता है और हम इसी लिये उस का समर्थन करते हैं कि जिन के हम प्रतिनिधि हैं उन के भविष्य को हमें उज्ज्वल बनाना है तथा उन की हमें उन्नति करनी है।

इस समय रेल यात्रा पर कर लगाने का विधेयक हमारे सामने उपस्थित है। जितने भी भाषण इस विधेयक पर हुए हैं, उस को मैं ने बड़े ध्यान से सुना है। रेल में भाड़े की दर को बढ़ाना एक विषय है और रेल की यात्रा पर टैक्स लगाना दूसरा विषय है। रेल में जो सुविधाये यात्रियों को दी जाती हैं, उन को बढ़ाने का सवाल हमेशा हमारे सामने उपस्थित रहता है और रहेगा। लेकिन मैं इस विधेयक का इसलिये समर्थन नहीं करता हूँ कि यह भाड़े को बढ़ायेगा। इस विधेयक का समर्थन मैं कुछ अपवादों के साथ तथा कुछ ऐसी बातों को मन में रख कर करता हूँ, जिन का जिक्र कि मैं आगे चल कर करूँगा।

सब से पहले मैं आप को यह बतलाना चाहता हूँ कि लोग कई दृष्टियों से यात्रा करते हैं। एक यात्रा करने वाले तो ऐसे होते हैं जो व्यापार को बढ़ाने के लिये, नफा कमाने के लिये लम्बे लम्बे सफर करते हैं। दूसरे लोग वे होते हैं जो कि तीर्थ स्थानों की यात्रा करने के लिये सफर करते हैं। इस प्रकार तीर्थ स्थानों का भ्रमण करके आने लिये दूसरे लोक वा भी इतजाम करना चाहते हैं। ये लोग बनारस, प्रयाग, हरिद्वार इत्यादि तीर्थ स्थानों की यात्रा के लिये घर से निकल पड़ते हैं। तीसरी श्रेणी में वे यात्री आते हैं जो मनोविनोद के लिये यात्रा करते हैं, शादी के बाद हनीमन मनाने के लिये यात्रा करते हैं। चौथी श्रेणी में वे यात्री आते हैं जो कि शिक्षा पाने के उद्देश्य से यात्रा करते हैं,

[श्री श्रीनारायण दास]

स्टडी करने के लिये निकलते हैं। इन में विद्यार्थी वर्ग आ जाता है। इन सब के सफर करने में बड़ा अन्तर है। कुछ लोग तो बहुत जरूरी काम पढ़ने पर ही सफर करते हैं, जैसे मुकदमे के सिलसिले में उन को यात्रा करनी पड़ती है तथा दूसरे लोग वे हैं जिन का सफर करने में कुछ और ही उद्देश्य होता है जैसे व्यापारी वर्ग है, व्यवसायी वर्ग है, उद्योगपति हैं, धनीमानी व्यक्ति हैं, या राजबाड़े हैं। इन दोनों श्रेणियों के व्यक्तियों में सफर करने में बहुत अन्तर है। मुझे पता नहीं है और न मेरे पास आंकड़े हैं, कि रेलवे को किस वर्ग के लोगों से कितनी आमदनी होती है और उस की आमदनी का कितना हिस्सा किस वर्ग से आता है। लेकिन इन बात को मैं मानता हूँ कि तीसरे दर्जे के मुसाफिरोँ से रेलवे को ज्यादा आमदनी होती है। लेकिन मैं इसना अवश्य कहना चाहता हूँ कि एक गरीब आदमी के सफर करने में तथा एक धनी आदमी के सफर करने में तथा अधिक धन पैदा करने के लिए सफर करने में तथा एक विद्यार्थी द्वारा यात्रा करने में बहुत फर्क है। न मेरे पास और न ही रेलवे के पास इसका अलग अलग हिसाब है और इसको रखना भी कठिन है कि इन सब श्रेणियों के यात्रियों की अलग अलग संख्या क्या है, इसका विवरण क्या है और किस श्रेणी के लोगों से कितनी आमदनी होती है।

आज हमारे सामने द्वितीय पंच व र्णिय योजना को सफल बनाने का लक्ष्य है और उसको पूरा करने के लिए हमें पैसे की आवश्यकता है। चूँकि हम गरीब जनता के प्रतिनिधि हैं तो हमारा यह देखना भी फर्ज हो जाता है कि उसकी भलाई किस तरह से हो सकती है। गरीब जनता की तरफकी तथा भलाई भी तब तक नहीं हो सकती जब तक कि हम एक एक घर से छोटी छोटी बचतों को इकट्ठा करके पूँजी में नहीं लगा देते। इसलिए जैसा मैंने पहले कहा कि किसी भी तरह विधेयक का समर्थन इस सदन में बैठे किसी भी जनता के

प्रतिनिधि के लिए करना कठिन होता है। यदि हम इन कर प्रस्तावों का समर्थन करते हैं तो हम अपने निर्वाचन मंडल में जाकर जनता को संतुष्ट नहीं कर सकते हैं क्योंकि यहाँ पर बैठ कर हम ऐसा करते समय अपनी गरीब जनता की गरीबी का ख्याल नहीं करते हैं। फिर भी जब मैं उनका प्रतिनिधि हूँ और मुझे उसकी उन्नति का ख्याल करना है, उसकी तरफकी करनी है और यह समझ करके कि जितना भी रुपया हम उससे कर के रूप में नगे उसका सोलह आने हिसाब में उनको दूँगा। मैं इसका समर्थन करता हूँ और सरकार से अनुरोध करता हूँ कि एक एक पैसा जो वह गरीब जनता से ले उसकी एक एक कौड़ी का वह ठीक ठीक हिसाब रखे और उसका सदुपयोग करे और यह देखे कि उसका अपव्यय न हो, फिजूलखर्ची न हो, भ्रष्टाचार न हो तथा उस पैसे का दुरुपयोग न हो। जिन जिन फिजूल कामों में हमारा धन नष्ट होता है, उसको नष्ट होने से बचाने के लिए जितना भी अधिक प्रयत्न सरकार कर सकती है, उसे करना चाहिए। यदि हमने ऐसा नहीं किया और हमने जो पैसा हमारे खजाने में आता है, उसका दुरुपयोग किया तो हम अपने कर्तव्य से गिरेगें और यह हमारे लिए ठीक नहीं होगा। द्वितीय पंचवर्षीय योजना को पूरा करने के लिए हमारे पास साधनों की कमी है। इस चीज को देखते हुए मैं इस विधेयक का कुछ संशोधनों के साथ जिनका मैं अभी उक्ति करूँगा समर्थन करता हूँ।

इसमें कुछ कंसेशन अगर दे दिये जायें तो मैं उनका स्वागत करूँगा। कल ही हमारे सामने एक विधेयक आया था और सिलेक्ट कमेटी से लेकर के यहाँ पर जो बड़े बड़े धनी बैठे हुए हैं, सब की तरफ से तरह तरह की छूट देने का अनुरोध किया गया था और बहुत जोरदार भाषण इसके पक्ष में किये गए थे। सिलेक्ट कमेटी ने भी बहुत से हेरफेर उस बिल में कर दिये थे जिनको कि हम नहीं चाहते थे। मैं जो भी माँग करूँगा वह गरीबों की तरफ से

कहेंगे। मैं दया नहीं चाहता, दया नहीं मांगता। जब हम किसी चीज की मांग करते हैं, तो उस चीज की मांग करना हमारा अधिकार है, और किसी प्रकार की दया हम नहीं चाहते हैं और न ही यह चाहते हैं कि किसी प्रकार की जबरदस्ती हो। हमें जो भी अधिकार है वे देश की मलाई में जो कुछ हम कर सकते हैं, उनको करने के हैं। जब हम किसी चीज का अनुरोध करते हैं तो उन्मत्तलब यह नहीं है कि हम दया मांगते हैं। जब हम किसी टैक्स में कमी किए जाने के लिए कहते हैं तो इसका यह मतलब नहीं है कि हम दया की भीख मांगते हैं। मैं चाहता हूँ कि शीट्यूल में जो दरे दिखाई गई हैं उनमें परिवर्तन होना चाहिए। कम से कम ५० मील तक क यात्रा के लिए तो अगर कोई टैक्स न लगाया जाता और अगर उसके प्रागे जो दर है उसको बढ़ा कर लगाया जाता तो अच्छा होता। मैं आपको बतलाना चाहता हूँ कि ५० मील तक जो लोग यात्रा करते हैं वे साधारण व्यक्ति होते हैं, गरीब लोग होते हैं।

धन कर बिल में कई कमेशन हमारे वित्त मंत्री ने दिये, एक के बाद दूसरी छूट दी और सिलेक्ट कमेटी ने प्रौजारों और यन्त्रों के लिए जो दस हजार रुपये की छूट दी थी उसको बढ़ा कर उन्होंने २० हजार कर दिया और २० हजार की छूट दे दी। मैं अपने वित्त मंत्री से कहूँगा कि जिस तरह आपने धनिकों के साथ रिआयत की है और उनको काफ़ी छूट दी है तो उसी प्रकार की रिआयत कम व बेश थोड़ी दूर की यात्रा करने वाले व्यक्तियों को दे और मैं चाहता हूँ कि वे १५ मील को बढ़ा कर ५० मील कर दें और ऐसा करने से उ की दयानतदारी दोनों के साथ बराबर हो जायगी

एक स.न.रीय स.ब.स्य. ऐसा नहीं होगा।

श्री श्रीनारायण बासु: मेरा कहना है कि ऐसा होना चाहिए। उपमन्त्री महोदय जो इस समय उपस्थित हैं उनमें मेरा निवेदन है कि वे इस विषय में अपने बड़े मंत्री महोदय पर और डालें कि वे मेरे इस सुझाव को स्वीकार

कर लें। मैं समझता हूँ कि मेरी इस मांग के पीछे अधिकांश सदस्य हैं और उनकी भी यही राय होगी कि ५० मील की यात्रा पर जो कर है वह न लगाया जाय और उसके प्रागे जो दर है वह लगाई जाय। इस संशोधन के साथ मैं यह जो बिल लाया गया है, मैं उसका समर्थन करता हूँ और उम्मीद करता हूँ कि वित्त मंत्री महोदय इसको स्वीकार करेंगे।

उपाध्यक्ष महोदय: बहुत सी बातें जो कही जा सकती थीं, मेरे ब्याल में कह दी गई हैं। इसलिए अब जो माननीय सदस्य बोनें अगर वे उनके झलावा और नई बात कहें तो उचित होगा और इस तरह कुछ और भाइयों को भी अपनी बात कहने का समय मिल सकेगा।

श्री बाजपेयी: (बलरामपुर) उपाध्यक्ष महोदय, मैं यही प्रयत्न कहूँगा। मैं इस विधेयक का सिद्धान्त: विरोध करता हूँ। रेलों का काम यात्रियों को और माल को ढोना है किन्तु इस विधेयक के द्वारा रेलों को टैक्स वसूल करने का काम सौंपा जा रहा है और यह टैक्स भी यात्रियों पर वसूल किया जायगा। भारत का संविधान प्रत्येक नागरिक को इस बात का अधिकार देता है कि वह देश में जहां चाहे घूमे। यह घूमना पैरों से भी हो सकता है, बैलगाड़ी से भी, मोटर से भी और रेल से भी हो सकता है लेकिन यहां केवल रेल यात्रियों को छांटा गया है जिनके कि ऊपर टैक्स लगाया जायगा। इस दृष्टि से यह विधेयक भेदभावमूलक है।

जहां तक पंचवर्षीय योजना के लिए अधिक धन का सवाल है, मैं इस सदन में निवेदन कर चुका हूँ कि योजना कोई पावन पूजा की वस्तु नहीं है। योजना देश के लिए है। और उसकी जनता के लिए है और यदि आज जनता इतने कर भार को वहन करने की शक्ति नहीं रखती जितना कि कर भार उसके ऊपर लादा जा रहा है तो द्वितीय पंचवर्षीय योजना में संशोधन होना चाहिए, परिवर्तन होना चाहिए। योजना के नाम पर आप इतने टैक्स लगाते जायें जिनको कि लोग सहन नहीं

[श्री: बाजरे जी]

कर सकते तो ऐसी स्थिति प्रा सकती है कि देश की अनता योजना के ही विरुद्ध हो जाय । में नहीं चाहता ऐसी परिस्थिति पैदा हो किन्तु सरकार जिस दिशा में जा रही है वह इसी की ओर संकेत करती है । में समझता हूँ कि इस सम्बन्ध में शासन को गम्भीरता से विचार करना चाहिए ।

जो विधेयक रखा गया है उसमें एक और दृष्टि से कुछ भेदभाव किया गया है और वह दृष्टि यह है कि पहले, दूसरे और तीसरे दर्जे के सभी यात्री एक ही लकड़ी से हाँके जा रहे हैं । सब धान बाईस पैसेरी तोला जा रहा है । कहते हैं अंधेर नगरी में ऐसा होता था जहाँ टके सेर भाजी और टके सेर खाजा बिका करता था । यह अंधेर नगरी तो नहीं है मगर पहले और तीसरे दर्जे के मुसाफिर सभी एक ही प्रकार के टैक्स के नीचे लाये जा रहे हैं । मेरा निवेदन है कि यदि सरकार इस टैक्स को लगाना आवश्यक समझती है तो तीसरे दर्जे के यात्रियों को तो इससे बिलकुल मुक्त रखा जाना चाहिए ।

इस सम्बन्ध में मैं निवेदन करूँ कि पार्लियामेंट के मेम्बर्स के पास एक पास होता है जिस पास से कि वे रेलवे पर सारे भारत की यात्रा कर सकते हैं मगर उस पास के अतिरिक्त उन्हें उस यात्रा का व्यय भी दिया जाता है । यह क्यों दिया जाता है यह मेरी समझ में नहीं आता । आप इस व्यय को कम करें । इस विधेयक में भी पास होल्डर्स का समावेश नहीं किया गया है । अगर कोई पास लेकर यात्रा करता है तो रेल का किराया तो वह पहले ही नहीं देता, अब उसको टैक्स भी नहीं देना पड़ेगा । यह बचत क्यों रखी जा रही है । इसको निकाला जा सकता है । इस प्रकार के और भी संशोधन किये जा सकते हैं जिनसे कि आम आदमियों पर इस टैक्स का बोझा कम पड़े । मैंने निवेदन किया कि तीसरे दर्जे के यात्रियों पर यह टैक्स नहीं लगना चाहिए और अगर आप लगाना आवश्यक ही समझते हैं तो १५० मील तक जो तीसरे

दर्जे में सफ़र करते हैं, एक ही जिले की सीमा, जिले के केन्द्र स्थान तक मुकद्दमे के लिए जाना-पड़ता है, उस सीमा तक तीसरे दर्जे के यात्रियों को इस टैक्स से मुक्त रखा जाना चाहिए और पहले और दूसरे दर्जे के यात्रियों पर अगर कुछ दर बढ़ा दी जाय तो मुझे कोई आपत्ति नहीं होगी ।

इस सम्बन्ध में यह भी ध्यान में रखने की बात है कि एक ओर तो हमारी रेलें यह प्रचार करती हैं कि लोग अधिक से अधिक यात्रा करें, देश के सभी भागों में जाएँ और एक भाग के लोग दूसरे भाग के लोगों के साथ सम्पर्क स्थापित करें और इस तरह राष्ट्र का जो एक एकीकरण करना चाहते हैं उसके लिए रेलें साधन हैं, एक कोने के नागरिक दूसरे कोने में जाएँ, घूमें, फिरें और देखें यद्यपि एक माननीय सदस्य ने इसकी आलोचना की है किन्तु प्रश्न यह है कि लोग घूमें कहां से, किराये काफ़ी बढ़े हुए हैं और शासन अब और टैक्स लगा कर उन बढ़े हुए किरायों का भार बढ़ाना चाहता है । बढ़े हुए भार के साथ रेल यात्रियों को अधिक सुविधाएं नहीं मिलेंगी, सुविधाएं कम होती आयेंगी क्योंकि पंचवर्षीय योजना के अन्तर्गत यात्रियों और माल का भार बढ़ेगा और उसके साथ टैक्स भी बढ़ेगा । इस दृष्टि से मैं समझता हूँ कि यह टैक्स अनुचित है, अनावश्यक है और जो घूमने फिरने की स्वतंत्रता है उसको सीमित करने वाला है । आप अगर लोगों की जेबों में से जो पैसे हैं उनको कानून बना कर निकाल लें तो आप समझ सकते हैं कि वे कैसे घूमेंगे । फिर तो आदमी घर में बैठ कर अपने दिमाग को हवा में घुमा सकता है । उदाहरण महोदय, जिसके पास पैसा न हो उसे घूमने के लिए पैसा सरकार अपनी जेब से क्यों न दे ।

मैं इस सुझाव का स्वागत करूंगा अगर सरकार ऐसा करे लेकिन पैसा देना तो अलग रहा, आज तो लोगों के पास से पैसा अनेक हाथों से निकाला जा रहा है और यह विधेयक उसी काम के लिए लाया गया है । मुझे दुःख है कि

में ऐसे विधेयक का समर्थन नहीं कर सकता।
 मैं इसका सिद्धान्ततः विरोधी हूँ और जो
 ब्योरे की बातें हैं उनके सम्बन्ध में मैंने संशोधन
 उपस्थित किये हैं जो कि यथासमय लिये आयेंगे।

Shri S. C. Samanta: Mr. Deputy-Speaker: Sir, first of all,....

Mr. Deputy-Speaker: Some hon. Members are now making up their mind and indicating their desire to speak. I am afraid, it will be difficult to accommodate.

Shri S. C. Samanta: I would request the hon. Finance Minister to tell the House the reasons which led the Cabinet to choose this section of taxation on railway fares and freights to be taken up at the moment. The Taxation Enquiry Commission, in its report, Chapter X, paras 8, 9 and 10 said that the question of policy which arises in this connection is whether it is appropriate at this stage to use article 269(1)(d) of the Constitution to levy a tax on railway fares and freights. Under this article, such taxes may be levied by the Union; but the net proceeds thereof shall be distributed among the States within which such taxes are leviable in accordance with such principles of distribution as may be laid down by Parliament by law. The Railway Ministry is opposed to the levy of such taxes. The Railway Ministry objected to it. At the end, the Taxation Enquiry Commission, in its recommendations said that at the present moment it is inappropriate to levy any tax either on railway fares or freights.

I may also draw the attention of the hon. Minister and the House to the recommendations of the Estimates Committee of this House. I happened to be a Member of the Estimates Committee when the Railways were taken up for scrutiny. Our Chairman had correspondence with the Vice-Chairman of the Planning Commission about the allotment of money to the Railways during the Second Five Year Plan. The Railways had a modest estimate of Rs. 1480 crores. But, the Planning Commission could not

sanction it. They sanctioned only Rs. 1108 crores. So, correspondence went on between the Estimates Committee and the Planning Commission and the Planning Commission said that they will try to enhance the amount for the Railways, let the work go on. That is, they admitted that the Railways require more money. While it is admitted on all hands that the Railway department requires more money for its developmental work, how is it possible that on railway freights and fares another tax could be imposed by the hon. Minister, not for the purposes of the Union, but for the purposes of the States?

I would urge on the hon. Minister to tell us the conditions which led them to impose this tax at this time. Instead of imposing this tax, the Railways could have been asked to increase the fares and freights and to have more surcharges on these things so that the deficit that they owe to the Planning Commission would not be there. While not allowing the Railway Ministry to increase their fares and freight, I cannot understand why this taxation has been brought to the House for sanction. By this it must not be understood that we do not want to help the States. The States must be helped with the amount that we can give, but not by this imposition. I remember the proverb, Rob Peter to pay Paul. This is something like that. While the Railways are wanting money and the Planning Commission has given an assurance that some money will be given to them, though not the whole amount, at that stage the resources that the Railways have at their disposal are being taxed and taxed for the improvement of the States. So I would request the hon. Minister to put before us the reasons for doing this.

This morning I raised a point of order. My intention was to ask, why should not the Railway Minister do this. It is a Council of Ministers. Any one can do it. The Constitution allows any one to do it. Then

[Shri S. C. Samants]

why should it not be moved by the Railway Minister, when this concerns passenger fares? However, I am not raising that question now. Only, the condition of the Railways should have been looked into by the Planning Commission and the Cabinet and this measure should not have been allowed to have been brought before this House as it has been described as inappropriate by the Taxation Enquiry Commission and the Estimates Committee.

Shri Balasaheb Patil (Miraj): It has been stated just now by the Finance Minister that this Bill is for the taxation of railway fares, but the very heading of this Bill is something quite different. It speaks about the Railway Passenger Fares Bill—it never speaks about taxation whatsoever, at least in its heading. And the reason is very simple. In fact, to the passengers who are going to travel by railways this tax will be nothing else than an increase in the fares. Because, the machinery that is going to be used is the railway machinery. The very tickets will show that there is increase in the fares. They will be collected by the ticket collectors. And the amount will go, first of all, to the railway machinery and, secondly, to the Union and afterwards to the States. Then the simple thing was that it ought to have been brought before this House by the Railway Minister.

But the Railway Minister cannot bring it for the simple reason that looking to the net gains and the income that the Railway earns every year, we find that the net gains for the year 1953-54 for the Railways are Rs. 2,56 lakhs, for 1954-55 they are Rs. 9 crores and odd, and for 1955-56 they are Rs. 14 crores and odd. That means that every year the Railways are going to get something more by way of profits. When the Railways are earning this sort of profit each year, it is very difficult for the Railway Minister to tax or to increase the fares at this stage. There-

fore this job of taxing or increasing the fares in an indirect way has been left to the hands of the Finance Minister.

And on whom is this taxation going to fall? In this connection we have to see what were the rates and what will be the increase when this tax comes into force. Looking to the two classes of passengers at present, namely the first-class and the third-class, it is very interesting to know that the first-class passengers in 1951-52 were charged at 30 pies per mile, while in 1955 this was reduced and brought to 15 pies. On the contrary, the third-class passengers in 1951-52 were charged only 3 pies, and it has been increased to 6½ pies in the year 1955-56. That means that the third-class passengers, among whom the poorest people come, are already paying more to the revenues, that is double. On the contrary, the rich people who travel by first and second classes pay less. In this way every year the Railways get from the third-class passengers Rs. 108 crores and the first-class passengers pay only Rs. 20 crores. That means that if this taxation comes into force it will fall upon the person who has little to pay.

Then there is the theory of taxation upon those who can bear it. It is stated in the name of the Plan, "the second Five Year Plan must be completed, where is the money?" and so on. And Government say, "We are going to increase the per capita income of the poor man". But looking to this taxation I must say that whatever little the poor man has after paying the excise duties this year, whatever remains in his pocket is taken away by this indirect taxation, which comes in the form of increased railway fares.

Is it justified—that is the question which arises. It is all right to have a Plan to have its completion. Whether it should be born by the rich or the poor people, who are the people who

can bear, who has got the capacity to bear this—from these points of view also the Finance Minister has not considered this Bill.

Therefore my suggestion is this. Just as during the consideration of the Wealth-Tax there were so many exemptions and concessions given and many things done in the case of the richer people, so also in this connection there are certain exemptions needed for the poorest classes. For instance there are places of industry to which the poor people, who have no work in the mofussil or on the land, go for work, for labour. These people have to travel more than a hundred miles. Therefore if the poor people who cannot pay are to be exempted, there should be an exemption up to 150 miles at least, so that there will be some relief of the case of the very poorest class of people who have no work in the fields and who have to go to the city.

Secondly, there is the question of students who go to the big towns for their education. They are very-day travellers. And if this tax is to be imposed on them there will be hardship. The hardship will be not only upon their education but upon their poor parents who with difficulty try to educate their children. Therefore there must be a concession in regard to them. There must be a concession to a certain extent at least in the fares of the third-class.

Thirdly, the tax proposals in this Bill are five, fifteen and ten per cent of fares and so on. The person who has to travel longer has to pay more first of all and, secondly, there is the tax and he is taxed 15 per cent. more. My submission is that only 5 per cent of increase may be allowed irrespective of the distance that one travels

That is all that I have to say.

श्री विहान्न मित्र (गोरखपुर) : उपाध्यक्ष महोदय ! मैं यह सब टैक्सों का ही सत्र हो गया है। यह सत्र प्रारम्भ हुआ टैक्स से और शायद टैक्स से ही इसकी समाप्ति भी होगी।

हम ये टैक्स इसलिए लगा रहे हैं कि हमें योजना के लिए रुपये की आवश्यकता है। वर्तमान टैक्स का जो विधेयक हमारे सामने है इसका यह उद्देश्य है कि हम रेलों के यात्रियों से कर ले करके राज्यों को दें ताकि वे अपनी योजनाओं को सहूलियत में चला सकें। मैं माननीय मंत्री महोदय से जानना चाहूंगा कि किन किन राज्यों की सरकारों ने लिखा है कि इस खास टैक्स के जरूरियों से भ्रामदनी को बढ़ावे। अगर यह सब राज्यों ने मांग की है तो क्या उन राज्यों ने अपने अन्य सब तरीकों को आजमा लिया है और देख लिया है कि उनका रास्ता बन्द है और केवल केन्द्रीय सरकार के पास आकर इस विधेयक के द्वारा अपने कोष को पूरा करने का रास्ता बचा हुआ है। अगर यही बात है तो हम सोचेंगे कि यही रास्ता है तो इसे पास किया जाये। हम जनता से विशेष कर उही हालत में मांग सकते हैं जबकि हम जनता से कह सके कि हमने हर प्रकार से अपनी योजना की पूर्ति के लिए अपने खर्च को ज्यादा से ज्यादा कम किया है और बावजूद सब कमी करने के इस योजना के लिए हमको देश हित में और रुपये की आवश्यकता है। तब तो हम और कर लगा सकते हैं और नया कर लगा सकते हैं।

खर्च की कमी के सम्बन्ध में मैं आपका ध्यान दिलाना चाहता हूँ कि इस समय इस सदन में जहाँ एक भ्रामदनी भी नहीं बैठा है वहाँ पैसे चल रहे हैं। इनमें कुछ मुल्क का पैसा खर्च हो रहा है। अपनी इस लोक-सभा के अन्दर दिन-में इतने पैसे चलते हैं और इतनी बिजली जलती है कि जिसकी आवश्यकता नहीं है। सूर्य की रोशनी होते हुए भी हमारा काम बिना बिजली के नहीं चलता। तो इन खर्चों को देखते हुए अगर हम कहे कि ये हमारे आवश्यक खर्च हैं जिनको हम कम नहीं कर सकते तो हम शायद बहुत खतरा भोल लेंगे।

इस सदन में सरकारी पक्ष के और गैर-सरकारी पक्ष के जिन माननीय सदस्यों को बोलने का मौका मिला है उनमें से केवल

[अ सिंहासन सिंह]

एक माननीय सदस्य ने संक्षिप्त रूप से इस विधेयक का समर्थन किया, उन्होंने कहा कि "इस विधेयक में कुछ सामियां हैं जिनका मैं किसी प्रकार समर्थन नहीं कर सकता" केवल योजना की दृष्टि से वह इसका समर्थन करने को तैयार है, लेकिन तब भी जनता का ध्यान रखते हुए समर्थन करने से डरते हैं।

हमारे मंत्री महोदय ने अपने भाषण के दौरान में कहा कि यूरोप के अन्य मुल्कों में भी इस प्रकार के टैक्स हैं। इस सिलसिले में उन्होंने जर्मनी और दो एक देशों के नाम लिये लेकिन किसी बड़े मुल्क का नाम नहीं लिया। उन्होंने रूस का नाम नहीं लिया और अमेरिका का नाम नहीं लिया, जहां पर लोग लम्बी लम्बी यात्रायें करते हैं। हमारे देश में हजारों मील की यात्रा की जाती है आप जर्मनी का हमसे मुकाबला केवल टैक्स में करते हैं, पर वहां यात्रा तो सैकड़ों मील की ही हो सकती है। यह ठीक नहीं होगा। और फिर आप मुकाबला करे तो सब बातों का करें। आप देखें कि जर्मनी की आमदनी और हिन्दुस्तान की औसत आमदनी क्या है, आप देखें कि वहां वालों की आमदनी का स्तर क्या है और हिन्दुस्तान में आमदनी का स्तर क्या है, उनकी जनता दैनिक कितना कमाती है और हमारी जनता दैनिक कितना कमाती है। न आपने हमारी भूमि व्यवस्था की वहां की भूमि व्यवस्था से तुलना की। केवल टैक्स में ही आप हमारा उनसे मुकाबला करते हैं। मुकाबला चारों तरफ से होना चाहिए एकांगी नहीं होना चाहिए।

आज कई माननीय सदस्यों ने इस विषय पर कहा है और मैंने अपना एक सघोधन भी दिया है कि यह पहला विधेयक है जो कि कर न्याय के विरुद्ध है। कर न्याय यह है कि जो अधिक दे सकता है उससे अधिक लिया जाय और जो नहीं दे सकता उससे न लिया जाये। इस कर में यह समता है कि 1st class और एअर कंडी-

शन्ड दरजे में चलने वाले पर भी १५ परसेंट लगेगा और तीसरे दरजे में चलने वाले पर भी १५ परसेंट लगेगा। लेकिन यही समता आप धन में भी लगाते तो कहीं अच्छा होता।

उपाध्यक्ष महोदय : उसके १५ परसेंट में और तीसरे दरजे के १५ परसेंट में फर्क तो होगा।

श्री सिंहासन सिंह : लेकिन उनके धाराम में भी तो बड़ा अन्तर है इसका भी विचार करें। आप किराये से हिसाब लगायें तो अगर किराया चौगुना है तो धाराम सत-गुना है।

वित्त उपमंत्री (श्री व० रा० भगत) : आपने धाराम का गुना कैसे लगा लिया।

उपाध्यक्ष महोदय : माननीय सदस्य जल्दी खत्म करे। मुझे अभी एक मैन्युअल को और बुलाना है।

श्री सिंहासन सिंह . हमारा कमी कमी इस ओर विचार जाता है कि कहीं हमने योजना के नाम पर अपनी बुद्धि न गिरवी नहीं रख दी है। आप देखें कि ये टैक्स जाकर कहा पड़ते हैं। हम जनता में जाते हैं तो हम इन लोगों को जस्टीफाइ करते हैं। लेकिन कभी कभी यह सवाल पैदा होता है कि क्या इनकी जरूरत है। क्या हमने अपने खर्च कम करने के लिए अपनी कुछ चीजों को छोड़ दिया है, क्या हमने अपनी मोटरों को छोड़ा है, हवाई जहाजों को छोड़ा है, क्या हमने अपनी तनख्वाहों को कम किया है। जब तनख्वाहों को कम करने का सवाल आता है तो हिसाब लगाया जाना है और कहा जाता है कि इससे कोई ज्यादा लाभ नहीं होगा, केवल एक करोड़ की बचत होगी। एक भाई ने कहा कि इस कर में केवल आठ दस करोड़ की आमदनी होगी। अगर इस कर से केवल इतना है, आमदनी होने वाली है तो हमें इसके द्वारा हमारे देश में लगड़ा पैदा नहीं करना चाहिए। इसका नतीजा

यह होगा कि जो लोग अभी हमारे पक्ष में हैं वे हमारे विपक्ष में हो जायेंगे और इस कर से जो आमदनी होगी उससे किसी राज्य को दस लाख मिलेगा किसी को १५ लाख मिलेगा और किसी को पचास लाख मिलेगा। उनकी योजनायें करोड़ों रुपये की हैं। इतनी राशि से उनको कितनी सहायता मिलेगी इस पर भी हमको विचार करना चाहिए। जो दस करोड़ की आमदनी होगी उसके अंशकारों में ही दो करोड़ रुपये खर्च हो जायेंगे क्योंकि उसके लिए आपको कोई मैगिस्ट्री लगानी होगी।

फिर आप स्थूल कर उन गरीब बुकिंग क्लर्कों का जिनका ऊपर इस कर को वसूल करने का बोझा पड़ेगा। उनको इसके लिए अधिक एलाउंस आदि नहीं दिया जायेगा। ऐसी हालत में वे लोग माग करेंगे कि उनको अधिक वेतन या एलाउंस दिया जाये क्योंकि उनका इस कर का अलग में हिसाब रखना पड़ेगा। आज तो वे केवल यही हिसाब रखने हैं कि रेलवे को बुकिंग से इतनी आमदनी हुई और उसको जमा कर देते हैं। अब उनको दाहिमाब रखने होंगे एक तो रेलवे का और दूसरा इस टैक्स का। उनको दो खाने खोलने पड़ेंगे। इसलिए उनका यनियन ज्यादा एलाउंस के लिए माग करेगी और उनकी माग जायज होगी। इसके लिए अभी कोई प्रबंध नहीं किया गया है। हमारे रेलवे मंत्री ने कहा था कि इसे वसूल करने में ज्यादा खर्च नहीं पड़ेगा। लेकिन जो दिक्कत पड़ेगी वह तो बेचारे वसूल करने वाले पर पड़ेगी। अभी हमने दशमलव की नीति अस्तित्व की है। अगर इसमें भी दशमलव की नीति रखते तो हिसाब करने में आसानी होती। पर इसमें तो १५ परसेंट और ५ परसेंट रखा है।

मैं अपने मंत्री महोदय से कहूंगा कि अब तक जितने भाई बोले हैं उनकी आवाज टैक्स के पक्ष में नहीं है। अगर डेमांड्स का कोई मूल्य है तो उनको इस पर विचार करना चाहिए। सब लोग इस मामले

में एक राय है कि फर्स्ट क्लास, एग्जर कंडीशनल दरजे और थर्ड क्लास में कर की समानता न हो। सबसे अच्छी बात तो यह होगी कि गवर्नमेंट इस कर को वापस ही ले ले क्योंकि किसी ने भी इसका सिद्धान्त रूप से समर्थन नहीं किया है। यो तो यह विधेयक पास हो ही जायेगा। हमने देखा है कि पहले भी कुछ विधेयकों का हाउस के कौने कौने में विरोध हुआ पर बाद में वह पास हो गये। लेकिन मैं फिर कहूंगा कि सरकार इस पर विचार करे। इस में एक बेजा विरोध पैदा होगा और उससे कोई ज्यादा लाभ होने वाला नहीं है। इसके अलावा राज्यों को इस धन के बन्दर बाट में बहुत थोड़ा थोड़ा ही रुपया मिलेगा। उससे उनका कोई विशेष लाभ होने वाला नहीं है।

इन पहलुओं पर विचार कर के अगर इस विधेयक का हम स्थगित कर सकें तो हमारे देश के हित में ही होगा। लेकिन अगर इस को पास ही करना है तो कर की दर को कम किया जाए और जैमा और कई भाइयों ने कहा है, ५० मील तक की दूरी पर कोई कर नहीं लगे। लागो को कम से कम ५० मील तक के सफर के लिए कोई कर न देना पड़े। कर सेकेन्ड क्लास पर लगाया जा सकता है फर्स्ट क्लास पर लगाया जा सकता है, एग्जर कंडीशनल क्लास पर लगाया जा सकता है लेकिन थर्ड क्लास के पैमेजरो पर कर नहीं लगाया जाना चाहिए। अपने जिले के हैड-क्वार्टर पर हर एक आदमी किसी न किसी काम से आता है। मुकदमे के लिए आता है शादी ब्याह पर कपड़े खरीदने के लिए आता है नौकरी के लिये आता है, वहा आने पर उस को तरह तरह की दिक्कतें हाती हैं। इस लिए मेरी प्रार्थना है कि यह कर आम जनता पर न लगाया जाए।

दूसरी तरफ में इस बात की तरफ भी ध्यान दिलाना चाहता हू कि इस कर के लगने से रेलवे की आमदनी भी अधिक नहीं होगी। आज हमारे रेलवे अधिकारी तो गाड़ियों में भी डेमांड नहीं कर सके लेकिन

[श्री सिंहासन सिंह]

इस टंकम के लग जाने से शायद उन में भीड़ जरूर कम हो जाएगी। मैं भविष्यवाणी तो नहीं करता, लेकिन मैं समझता हूँ कि जहाँ एक तरफ थोड़ा सा पैसा कर के रूप में सरकार को मिल जाएगा वहाँ दूसरी तरफ भीड़ के कम हो जाने से उसका धामदनी में फर्क भी पड़ जाएगा।

Mr. Deputy-Speaker: Now, I cannot call any other hon. Member. We have to pass on to non-official business. So, I would ask Sardar A. S. Saigal to move his motion.

15 hrs.

COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS

SIXTH REPORT

Sardar A. S. Saigal (Janjgir): Sir, I beg to move:

"That this House agrees with the Sixth Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 28th August, 1957."

Mr. Deputy-Speaker: The question is:

"That this House agrees with the Sixth Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 28th August, 1957."

The motion was adopted.

RESOLUTION RE: APPOINTMENT OF A COMMITTEE TO REPORT ON A CLEAR-CUT PRICE POLICY FOR THE IMPLEMENTATION OF THE SECOND FIVE YEAR PLAN—

contd.

Mr. Deputy-Speaker: The House will now resume further discussion of the Resolution moved by Shri A. K.

Gopalan on the 17th August, 1957 regarding 'Appointment of a Committee to report on a clear cut price policy and machinery for the implementation of the Second Five Year Plan.'

Out of 2½ hours allotted for the discussion of the Resolution, 31 minutes have already been taken up and 1 hour and 59 minutes are left for its further discussion today.

Dr. Ram Subhag Singh was on his legs. Before he resumes his speech I would like to state that there are some amendments that have since been received. I would like to find out whether the hon. Members are in their seats and whether they want to move them.

Shri Diwan Chand Sharma: He is not present and so it is not moved.

Shri Shree Narayan Das.

Shri Shree Narayan Das (Darbhanga): Yes, Sir, I am moving.

Mr. Deputy-Speaker: Shri Radha Raman; he is not here; so it is not moved

Shri Khadilkar (Ahmednagar): I am moving, Sir

Mr. Deputy-Speaker: Shrimati Renuka Ray.

Shrimati Renuka Ray (Malda): I am not moving but I should like to get a chance for speaking.

Shri Shree Narayan Das: I beg to move:

That for the original Resolution, the following be substituted, namely:—

"This House is of opinion that the rising prices of various essential industrial and agricultural products as observed in the economy might unduly hamper the progress and execution of the Second Five Year Plan, and accordingly suggests to the Planning Commission to examine them with a view to 'formulate' a