

say: "why is the income tax collection getting reduced? Why is the realisation getting reduced?" Tax collection is not , getting reduced. You look at the figures; they are available to you in the Budget documents, in net terms, in absolute terms, every year the figure is increasing. You check up the figures. And in net transfers to the States also you won't find any year when it has gone down except in one year. For the last ten years, you will find every year except in one year, and there were certain other reasons for that. And when I said Rs. 39 crores I said because my experience has shown in the past that if there is better tax compliance, the net realisation would be more and the States' net share would not be less. Therefore I said it is only Rs. 39 crores. And nobody should try to explain that it is not Rs. 39 crores but it is a little more. As I mentioned, the major reason is that 40 per cent of the GDP is outside the tax net; we cannot impose taxes thereunder. Taxes have to be imposed at the State level on agriculture. Therefore 40 per cent of the GDP is outside the purview of your tax net. How can you expect the income tax or direct taxes to be proportionate to the GDP? It cannot be, because there are other areas. Indirect taxes increase is bound to take place with rapid industrialisation. What was our base when we started? And what is the base today? Fifty years ago nobody could have imagined that the Finance Minister would be in a position to present tax proposals of Rs. 10,000 crores on Central Excise or Rs. 6000 crores on Customs. Because the industrial activity has increased, the tax burden has widened; and it is bound to happen. Therefore there is no correlation between what they try to project and what is the reality.

Sir, I think most of the points which the hon. Members raised have been covered by me. I once again express my gratitude to all the Members who have made their contribution and some of the contributions are no doubt very valuable. I express my gratitude to them. With these words, I commend the Bill to the House.

MR. DEPUTY CHAIRMAN: The question is:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1984-85, as passed by the Lok Sabha, be taken into consideration."

The motion was adopted.

MR. DEPUTY CHAIRMAN: We shall now take up clause-by-clause consideration of the Bill. There are no amendments.

Clauses 2 to 55 were added to the Bill.

The First Schedule, the Second Schedule, the Third Schedule, the Fourth Schedule and the Fifth Schedule were added to the Bill.

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

SHRI PRANAB KUMAR MUKHERJEE: Sir, I move:

"That the Bill be returned."

The question was put and the motion was adopted.

THE PUNJAB COMMERCIAL CROPS CESS (AMENDMENT) BILL, 1984

MR. DEPUTY CHAIRMAN: Now there is one small Bill—a one word Bill. I think the House can pass it without discussion.

SHRI DIPEN GHOSH (West Bengal): You can take it up on Saturday.

MR. DEPUTY CHAIRMAN: There are so many Bills on Saturday... (*Interruptions*)

THE MINISTER OF STATE IN THE MINISTRY OF AGRICULTURE (SHRI YOGENDRA MAKWANA): Sir, I beg to move:

That the Bill further to amend the Punjab Commercial Crops Cess Act, 1974, as passed by the Lok Sabha, be taken into consideration."

Sir, this is a very small Bill as you have said and it is just to generate resources for the Five-Year Plan that the Punjab Government introduced this cess. Liter on this Bill is imposing cess on the commercial crops of chillies, cotton, mustard seeds, potatoes, rape, sugarcane, tomatoes, orchards and vineyards. It has been amended and made up to the year 1978-79 and now we want to extend it for five years. Since Punjab is under President's rule under article 356 of the Constitution, the powers of the Legislature are with Parliament and, therefore, I have come with this Bill. The Lok Sabha has already passed it. I commend it for the consideration of the House.

The question was proposed.

MR. DEPUTY CHAIRMAN: Mr. Barman . . . (*Interruptions*) . . .

♦SHRI DEBENDRA NATH BARMAN (West Bengal): Mr. Deputy Chairman, Sir, I shall speak in Bengali.

MR. DEPUTY CHAIRMAN: Yes. Please proceed.. . (*Interruptions*) ...

SHRI DEBENDRA NATH BARMAN (West Bengal): Mr. Deputy Chairman, Sir, the Hon. Minister has moved the Punjab Commercial Crops Cess (Amendment) Bill, 1984. This Bill seeks to impose Cess on certain commercial crops at the rate of Rs. 6 per acre on irrigated lands and at the rate of Rs. 3 on un-irri-gated lands for a further period of five years, namely, from Kharif Crops off Agricultural year 1984-85 to Rabi crop of 1988-89. It has been done in order to meet the tight financial position of Punjab as the Statement of Objects and Reasons says. What are the reasons of

•English translation of the original apceeh delivered in Bengali.

this tight financial position in that State? Should I think that the present situation in Punjab is responsible for this tight financial position there? The farmers of Punjab are already burdened with five types of taxes, namely, Direct taxes, land Revenue, Surcharge, special tax and local taxes. There are already poor and marginal farmers in that State. These poor and marginal farmers are also producing commercial crops on which this cess has been imposed. It is unfortunate that on the one hand the farmers are not getting remunerative prices for their produce but, on the other, they are compelled to purchase essential commodities at higher prices.

The marginal farmers mostly live on the brink of starvation. They are forced to sell their lands because of financial difficulties. Their lands are being purchased by those who are not tillers of the soil. As you know, Sir, forty per cent of our cultivable lands are in the hands of five per cent people.

In 1972 the Government of India appointed a Committee under the Chairmanship of Shri K. N. Raj. That Committee made certain recommendations^ They wanted that wealth and income from agriculture should be taxed. I would like to know why those recommendations have not yet been implemented?

The Government is not imposing taxes on the income and wealth of rich farmers. But this kind of cess is being imposed upon poor farmers through this Bill. I, therefore, cannot support it.

There are still big landlords, big farmers and Jote-dars in our country despite the enactment of Abolition of Zamin-dari Bill in 1950. These Jote-dars and big farmers are in possession of thousands of acres of land. The Government should have mobilized more resources for the Sixth Five Year Plan by taxing agricultural income and wealth. But, instead of doing that the Government imposed cess on the poor farmers to meet the expenditure for the Sixth Five Year Plan.

Our neighbouring Country, China, has only 100 million hectares of cultivable land whereas we have 170 million hectares. Again, China has more population than us. If that Country can solve her problems like food and unemployment, why can we not do them? The reason is that our Government is motivated by class interests. This Government is interested to safeguard the interests of only Capitalists and land-lords. Their primary aim is to exploit the workers and poor farmers. Unless the present class consciousness of the Government changes, the poor and marginal farmers cannot hope for better days.

I would request the Hon. Minister to give maximum relief to poor and marginal farmers from tax burden. The Government should see to it that the poor farmers must get remunerative prices for their produce. The Government should also purchase crops direct from the farmers. They should be provided with irrigational facilities. They should also be provided with credit facilities, fertilizers and seeds. These measures will benefit the poor and marginal farmers economically.

With these words, I conclude.

डा० माहबीर प्रसाद (बिहार) : महोदय, इस देश में जब किसी चीज का दाम बढ़ जाता है तो वह घटता नहीं है और जब कोई टैक्स लग जाता है तो वह टैक्स कभी वापिस नहीं लिया जाता है। यह टैक्स विशेष परिस्थिति में 1974-75 में पांच वर्षों के लिए लगाया गया था और फिर अब पांच वर्षों के लिए लगाने जा रहे हैं। इसे कुछ फण्डिंग योजना के लिए जुटाने के लिए लगाया था लेकिन उसके बाद लगातार इसको बढ़ाते चले जा रहे हैं। डा० लोहिया ने कहा था, “बिना मुनाफा खेती वाड़ी, उस पर लगे न मालगुजारी”। हम किसानों पर टैक्स लगाते चले जाते हैं लेकिन दूसरी तरफ जहाँ हमें रियायत नहीं देनी चाहिये वहाँ रियायत देते जा रहे हैं। अभी दो सौ करोड़ रुपये की छूट कार पर दी

गई है और 90 करोड़ रुपये की रंगीन टी-वी० पर भी छूट दी है। जिसकी कोई जरूरत नहीं है वहाँ अनुदान दिया जाता है और जहाँ किसानों गरीब लोगों को रियायतें देने की जरूरत है वहाँ पर आज टैक्स लगाते चले जाते हैं। इसलिए गरीबों को किसानों को राहत मिले। मैं चाहूँगा कि किसानों पर यह कर न लगाया जाए। दूसरे साधनों से आप धन जुटा सकते हैं और आपको जुटाना चाहिये। जहाँ से आप जुटा सकते हैं वहाँ से आप जुटाते नहीं हैं। जिनको राहत देनी चाहिये उनको आप राहत नहीं देते हैं। इन शब्दों के साथ मैं सरकार से अनुरोध करना चाहूँगा कि पंजाब वाणिज्यिक फसल उपकर संशोधन विधेयक, 1984 जो प्रस्तुत किया गया है जिसके द्वारा यह कह कर किसानों पर लगाया जा रहा है उसे न लगाया जाए तो ज्यादा अच्छा होगा।

MR. DEPUTY CHAIRMAN: Yes, Mr S. W. Dhabe.

SHRI S. W. DHABE (Maharashtra): Mr. Deputy Chairman, Sir, the Bill which has been brought here to amend the Punjab Commercial Crops Cess Act, 1974 seeks to extend upto five years, that is, from 1983-84 to 1988-89. Sir, it is a very serious question whether the Parliament is empowered to extend it upto 1988-89. Article 356 of the Constitution. Clause 2, the President can revoke or vary the proclamation any time. The Punjab Assembly is under suspension. It is not dissolved. Under Article 357, Clause 2 of the Constitution of India, it is stated that a Legislative Assembly has a right to alter or repeal the legislation or amend it. Sir, this Bill indicates the thinking of the Government that they want to continue the President's rule for a long time, till the General Elections takes place.

Sir, this is against the principle of the legislative authority which is vested in Parliament. I can understand the Bill

[Shri S. W. Dhabe] providing for one year or six months period. It can be extended from 1983-84 to 1984-85 and such a proposition could be accepted. But to extend a Bill for five years to levy a cess for such a period is a function outside the Parliament. Under Article 356 specially when the Assembly is under suspension, the powers of the Parliament are quite limited. Therefore, I would request, through you, the Hon'ble Minister of Agriculture not to press the Bill for five years when the Assembly is under suspension and to pass such a legislation is not vested in the Parliament or the President. The only other point that I want to say is that there is no financial memorandum attached to this Bill. Of the collection which was made in the last five years, how much money was spent for it? Now, Punjab has a large production of fruits and horticultural products. It is a very prosperous area in farming. But the real producer is not merely the farmer. The real producers are the agricultural workers and landless labourers who work there. But they are not sharing any of the benefits of agricultural prosperity in Punjab. Even the bonus which is given on the production does not go to the agricultural workers and landless labourers. They only get the minimum wages. The time has come when some social security measures should be provided by the Government for the landless labourers and agricultural workers so that gratuity and provident fund can be provided to the aged workers. Therefore, I would suggest to the Government that it should constitute some fund, a social security fund for the landless labourers and agricultural workers who are working in the fields, but for whose cooperation, it would not be possible to achieve prosperity and also for the Government to collect the cess. In the light of these considerations, I think the Bill that has been brought forward is not a happy one, when it seeks to extend it for five years.

श्री श्री० सत्य नारायण रेड्डी (आन्ध्र प्रदेश) : पंजाब कामशियल क्राप अमेंडमेंट बिल जो हमारे सामने यह है यह मंत्री

महोदय ने और आपने भी कहा कि यह एक छोटा बिल है यह छोटा बिल जरूर होगा । लेकिन शब्दों में छोटा बड़ा नहीं माना जाना चाहिए, बल्कि इसके पीछे जो तत्व हैं उनको देखना चाहिए । आम तौर पर हिन्दुस्तान में, न सिर्फ पंजाब में, दो किस्म की खेती होती है । एक वह जो रोजाना इस्तेमाल की चीजें हैं जैसे धान, गेहूं, ज्वार आदि इनकी खेती होती है और दूसरा अपनी आमदनी के लिए कामशियल क्राप भी करते हैं । जहां तक छोटे किसानों का सवाल है जिनके पास 5 या 10 एकड़ जमीन है अगर वे सारा धान, गेहूं आदि ही पैदा करें तो उनकी आमदनी का कोई जरिया नहीं होगा क्योंकि सरकार उनको रेमूनरोटिव प्राइस अदा नहीं करती है । तब उनको कामशियल क्राप जरूर करनी पड़ती है ताकि उनसे उनको आमदनी हो । लेकिन जो मौजूदा यह बिल है उन पर ज्यादा टैक्स, ज्यादा बोझ डालने का तो इस बिल द्वारा अस्वियार किया गया है । इससे छोटे किसानों को जिनके पास 5 या 10 एकड़ जमीन है, नुकसान पहुंचेगा क्योंकि जब वे कामशियल क्राप करेंगे तो उनसे टैक्स लिया जायेगा । तो ये किसान दोनों सूरतों में मुसीबतों में पड़े हुए हैं । एक कि अगर वे खाने पीने की चीजें पैदा करते हैं तो उनको रेमूनरोटिव प्राइस नहीं मिलता अगर कामशियल क्राप करते हैं तो टैक्स लगता है । मैं सरकार से यह कहना चाहूंगा कि जिनके पास कम खेती की जमीन हो 5 या 10 एकड़ जमीन हो, अगर वे कामशियल क्राप करते हैं तो उनसे टैक्स न लिया जाये ताकि इस चीज से वे बच जायें । मैं चाहूंगा कि सरकार इस बारे में सोचे और कोई तरकीब लाये ।

श्री प्यारेलाल खंडेलवाल (मध्य प्रदेश) : सभापति जी, मैं इस विधेयक का विरोध करता हूँ। किसानों पर नकद फसल पर पांच साल के लिये उपकर बढ़ाने का विधेयक आया है, मैं इसका विरोध करता हूँ। पंजाब में पिछले कुछ दिनों से किसान लगातार आंदोलन कर रहे हैं। पिछले कुछ दिनों से पंजाब की मंडियों में उन्होंने गेहूँ ले जाना बन्द कर दिया है और उनकी यह मांग है कि उनकी गेहूँ का समर्थन मूल्य 180 रुपये प्रति क्विंटल मिलना चाहिये क्योंकि किसान को उसके उपयोग में आने वाली सब चीजें महंगी मिलती जा रही हैं। सरकार खाद, बीज और बिजली महंगी देती है, पानी महंगा देती है, सिंचाई के साधन उसने महंगे कर दिये हैं और दूसरी तरफ सरकार यह उपकर लगाकर किसानों का शोषण करना चाहती है। अभी तक इतने वर्षों से लगातार नगद फसल के ऊपर टैक्स बढ़ाये गये हैं लेकिन सरकार उससे किसानों का भला नहीं कर सकी है। इसलिए मैं इस विधेयक का विरोध करता हूँ और साथ में मैं यह मांग करता हूँ कि यह जो पांच वर्ष के लिए बढ़ाने का विधेयक है उसे वापस लिया जाये।

दूसरी बात यह है कि इस समय पंजाब के किसान का गेहूँ खेत में खड़ा है। जो पंजाब की हालत है उसमें वहाँ मजदूर नहीं पहुँच पा रहे हैं बहुत बड़ी मात्रा में खेतों में गेहूँ बीसे के बीसे पड़ा हुआ है, कट नहीं रहा है। एक तरफ कांग्रेस द्वारा कहा जा रहा है कि वहाँ जो आंदोलन चल रहा है उससे संत भिड़वाले जो धार्मिक नेता हैं वे वहाँ की स्थिति को संभालने के लिए काम कर रहे हैं। अभी कांग्रेस के जिम्मेदार नेता ने यह बक्तव्य दिया है। कि मैं कहना चाहूँगा कि वहाँ के किसान बहुत परेशान हैं... (व्यवधान)।

SHRI DEBA PRASAD ROY (West Bengal): Who said it? Don't distort the statement.

श्री प्यारेलाल खंडेलवाल : राजीव गांधी ने कहा है। आँह कहा है... (व्यवधान) - उनका बक्तव्य है। मैं कह रहा हूँ कि आज हूँ उन्होंने फिर कहा है। मेरा आरोप सही है। पंजाब में फैले आतंक के डर से बाहर बाइटाई करने वाला मजदूर गेहूँ काटने पंजाब नहीं जा रहा है। (व्यवधान) आप बैठिये। मेरा आरोप सही है और इसलिए इस विधेयक को वापस लीजिए। मैं इसका विरोध करता हूँ, मुझे इतना ही कहना है।

श्री वीरेन्द्र वर्मा (उत्तर प्रदेश) : माननीय उपसभापति जी, जो बिल किसानों के वाणिज्य फसल पर उपकर लगाये जाने का है, मैं इसका कड़ा विरोध करता हूँ। पंजाब को अर्थ व्यवस्था तो पिछले डेढ़ पौने दो साल से बीसे ही बिगड़ रहा है और कपास का फसल सभं जानते हैं, मंत्रों जो जानते होंगे कि पंजाब में कपास की फसल बर्बाद हो चुका है।

आलू जो पैदा किया गया था, उसका पांच रुपये क्विंटल भाव हो रहा है। कनसा औचित्य है, कनसा जस्टिफिकेशन है कि जहाँ पांच रुपये आलू की कमत हो प्रति क्विंटल, कपास का फसल बर्बाद हो चुका है, उसके ऊपर आप एक नया टैक्स लगायें।

मान्यवर, इसका वा कोई औचित्य और जस्टिफिकेशन बता दें कि जो अलाभकार जोत के किसान हैं, जिनके पास अनधिकनामिक हॉल्डिंग्स हैं, उनके ऊपर इस प्रकार के नये टैक्स लगाने का क्या जस्टिफिकेशन है?

केन्द्र का सरकार ने इनकम टैक्स में तो छूट दे है और ऐसे किसानों को जो अलाभकार जोत के किसान हैं, उनके ऊपर इस प्रकार के नये टैक्स को अगले पांच

श्री वीरेन्द्र वर्मा

साल के लिए बढ़ाने के लिए यह बिल पेश कर दिया है। एक वर्ष के लिए भी रहते, तो कुछ समझ में आ सकता था कि पुराना बिल है, अगले पांच साल के लिए बढ़ाना चाहते हैं और नये टैक्स तो लगा रहे हैं, लेकिन जो कामत मुकर्रर करते हैं, वह रेग्युलरेटिव नहीं है। 66 फासदी तो आपने गेहूं का कीमत बढ़ाई है—एक रुपया एक क्विंटल पर और फिर नया टैक्स आप यह लगाते हैं और फिर वह भा पांच साल के लिए, मेरा बुद्धि के अनुसार तो कोई जस्टिफिकेशन नहीं है और इसलिए इस समाप्त किया जाना चाहिए, नहीं लगाया जाना चाहिए।

SHRI YOGENDRA MAKWANA: I am thankful to all the honourable Members who have participated in the debate. The main objection which was raised by Shri Dhabe who is not here now, is regarding the competency of Parliament to pass this amendment to the Act. Under Article 356 of the Constitution the powers of the State legislatures are assumed by Parliament and, therefore, Parliament is within its powers to pass this amendment to the Act. When the State legislature meets, if it so desires, it can change the Act, amend the Act or even repeal the Act. So there is nothing wrong in Parliament passing this amendment Bill. This is not a new tax. It is an old Bill and this tax was imposed first in 1974 and since then it is collected as a cess by the Punjab Government...

SHRI VIRENDRA VERMA: Then it was promised to fix for five years.

SHRI YOGENDRA MAKWANA: Yes. I have come here only for extending it for five years, not permanently. I have not made it permanent. Because the legislature is suspended, I have come before the House to extend it for five years. The State Government of Punjab considered the Raj Committee report which was referred to by the honourable Member, and the recommendations of the Raj Committee

were not found feasible by the State Government. Even then the State Government imposed an additional land revenue which ranges from 200 per cent to 485 per cent. That is nothing; just like income-tax. It is a progressive tax which is imposed by the State Government and it is done on the large farmers because when the land revenue is Rs. 20 or above, then this additional land revenue is imposed which ranges from 200 per cent to 485 per cent...

SHRI YOGENDRA MAKWANA: I am taking of a different issue. You are saying something else. So, this ranges from 200 per cent to 485 per cent. So it is not necessary to impose income-tax. The rate of cess is only Rs. 6 on irrigated land and it is only Rs. 3 on unirrigated land. The Government has not changed the rate since 1974. I also do not come here to change the rate. We want to continue the same rate. We want to extend it for the next five years.

SHRI VIRENDRA VERMA: It will be imposed on every farmer whose land is economic or uneconomic.

SHRI YOGENDRA MAKWANA: One point was raised that the poor farmers will be burdened. Many concessions are already given to small and marginal farmers. Through mini-kits we supply fertilisers and seeds to these farmers. We give loan and subsidy on IRDP pattern to small and marginal farmers for small irrigation, for mini-kits and for fruit and fuel trees. There are number of such schemes such as dry land farming and for landless labourers there are schemes under IRDP, NREP, etc. This is not a new tax. I have come only for extension of this Act for five years.

SHRI S. W. DHABE: Why for five years? You have no power for that.

श्री बी० लक्ष्मण रेड्डी : दो
किस्म का खेता करते हैं, एक अनाज अपने
घर के लिए और दूसरा एक्स्पेंस को
मोट करने के लिए कमर्शियल क्राप, उन
पर आ यह सस लगाते हैं ?

SHRI YOGENDRA MAKWANA: It
was mentioned that cotton crop has failed.
There is a provision under the Act which says
that no cess will be levied on any land under
orchard unless the majority of the plants
grown thereon became fruit-bearing and on
any land which is a commercial orchard
which is *kharaba*. In accordance with the
rules made under this Act when land revenue
is not collected, this cess will not be levied.
So, there is no justification for not passing this
amendment. I request the House to pass this
Bill.

MR. DEPUTY CHAIRMAN: The
question is:

"That the Bill further to amend the
Punjab Commercial Crops Cess Act, 1974,
as passed by the Lok Sabha, be taken into
consideration."

The motion was adopted.

MR. DEPUTY CHAIRMAN: We will
now take up clause-by-clause consideration
of the Bill.

Clause 2 was added to the Bill.

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

SHRI YOGENDRA MAKWANA: Sir, I
move:

"That the Bill be returned."

*The question was put and the motion was
adopted.*

MESSAGES FROM THE LOK SABHA

- (I) The Delhi Municipal Corporation
(Amendment) Bill, 1984
- (II) The Punjab Municipal (New Delhi
Amendment) Bill, 1984
- (III) The Delhi Development (Amendment)
Bill, 1984
- <(IV) The Public Premises (Eviction .of
unauthorised occupants) Amendment
Bill, 1984
- (V) The Workmen's Compensation (Am-
endment) Bill, 1984

SECRETARY-GENERAL: Sir, I have to
report to the House the following messages
received from the Lok Sabha, signed by the
Secretary-General of the Lok Sabha:—

(I)

"In accordance with the provisions of
Rule 96 of the Rules of Procedure and
Conduct of Business in Lok Sabha, I am
directed to enclose the Delhi Municipal
Corporation (Amendment) Bill, 1984, as
passed by Lok Sabha at its sitting held on
the 2nd May, 1984."

(II)

"In accordance with the provisions of
Rule 96 of the Rules of Procedure and
Conduct of Business in Lok Sabha, I am
directed to enclose the Punjab Municipal
(New Delhi Amendment) Bill, 1984, as
passed by Lok Sabha at its sitting held on
the 2nd May, 1984."

(III)

"In accordance with the provisions of
Rule 96 of the Rules of Procedure and
Conduct of Business in Lok Sabha, I am
directed to enclose the Delhi Development
(Amendment) Bill, 1984, as passed by Lok
Sabha at its sitting held on the 2nd May,
1984."

(IV)

"In accordance with the provisions of
Rule 96 of the Rules of Procedure and
Conduct of Business in Lok Sabha, I am
directed to enclose the Public Premises
(Eviction of Unauthorised