

submit to the Government that whatever political pressures there may be— do by all means take them into account but they should not leave four thousand people unemployed for nine months, on their own, in a State like Bihar, especially when 147 persons— documentary evidence is available— are dead. It would be right and proper if the Ministry concerned and responsible for this makes a statement because the death of 147 persons and *^{nc} continued unemployment of four thousand persons are no email matters. Thank you.

**PAPERS LAID ON THE TABLE—
Contd.**

THE VICE-CHAIRMAN [DR. (SHRIMATI) NAJMA HEPTULLA] : Now, the Minister of State for Finance to lay a paper on the Table.

Notification of the Ministry of Finance (Department of Revenue) and related paper

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO): Madam, I beg to lay on the Table a copy, in English and Hindi, of the Ministry of Finance. (Department of Revenue), Notification No. 140/83/ Central Excise dated the 5th May 1983, together with an Explanatory Memorandum thereon. [Placed in Library. See No. LT-6596/83.]

THE FINANCE BILL, 1983

श्री शिव चन्द्र झा (बिहार) : मेरा प्वाइंट आफ़ आर्डर है।

उपसभाध्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : अब क्या प्वाइंट आफ़ आर्डर है ?

श्री शिव चन्द्र झा : आप फाइनेंस बिल पर मेरा प्वाइंट सुन लें। इस पर डिस्कशन

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नहीं हो सकता है। इसे रोक जाए। मैं खल्ल के मुताबिक बताना रहा हूँ।

उपसभाध्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : क्या ?

श्री शिव चन्द्र झा : मेरा कहना है कि यह अल्ट्रा आफ़ अल्ट्रा है। मेरा बात तो सुन लें।

उपसभाध्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : उनको सूचना तो करने काजिए फिर प्वाइंट आफ़ आर्डर लाइए। बिना सूचना किए प्वाइंट आफ़ आर्डर कैसे ला रहे हैं।

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO): Madam, I beg to move:

"That the Bill to give effect *• the financial proposals of the Central Government for the financial year 1983-84, a» passed by Lok Sabha, be taken into consideration."

Madam, the salient features of the more important proposals contained in the Bill have been explained in the Finance Minister's Budget speech. The details of the proposals have been set out in the Explanatory Memorandum circulated alongwith the Budget papers. I would, therefore, not like to take the time of the House by going over same ground again. The Bill has now been before the honourable Members for over 2 months. During the general discussion on the Budget and also thereafter, honourable Members from both the Houses have made useful suggestions in regard to the provisions contained in the Bill.

A number of suggestions were also made by the representative organisations, economists, tax experts and others. I would, like to warmly thank the honourable Members and after*

[Shri Pattabhi Rama Rao]

for their great, useful and constructive suggestions regarding the provisions of the Bill. After a careful consideration of these suggestions, the Finance Minister moved certain amendments to the BiH in the Lok Sabha which have been accepted and incorporated in the Bill as passed by the Lok Sabha. I shall, at this stage, confine my observations to the provisions which have been made to some of the important provisions of the Bill during its consideration by the Lok Sabha.

Honourable Members will recall that the Bill contained a provision for the disallowance in the computation of taxable profits of an amount equal to 20 per cent of the aggregate expenditure incurred by tax-payers, including companies, under the specified heads. This measure was introduced so that all possible economies could be exercised in certain categories of avoidable expenditure and more resources thereby become available for investment. Under the Bill as passed by the Lok Sabha, expenditure on travel by rail motor-car, ship, powered craft or aircraft has been excluded from the ambit of the proposed disallowance. This modification will be of particular benefit to the consultancy firms, certain professions and industry, where travel is a significant portion of essential business expenditure in our vast country. Further, in order to avoid possible hardships from the proposed measure in the case of small businesses the relevant provisions, as originally introduced, have been modified to provide the disallowance of 20 per cent would be made only in respect of aggregate expenditure under specified heads in excess of Rs. 1 lakh.

While withdrawing the tax concession under section 33B of the Income-Tax Act relating to grant of weighted deduction with reference to expenditure incurred on specified activities in the Bill

had proposed a new tax concession with reference to incremental export turnover. This new tax concession, namely, section 80 HHC has been liberalised and the Bill now provides that, in addition to the deduction in an amount equal to five per cent of the incremental export turnover admissible under the Bill as introduced, Indian exporters would also be entitled to a further deduction equal to one per cent of the export turnover of the relevant year.

It had been represented that some companies were doing useful work in the field of rural development and the withdrawal of rural development allowance, proposed in the BiH, would adversely affect the work carried on by the corporate sector. Having regard to the continued need for the involvement of the corporate sector in rural development, it has been decided to continue the existing provision relating to deduction in respect of expenditure directly incurred by companies and co-operative societies on approved programmes of rural development. The provisions of the Bill have been modified accordingly.

However, Madam, with a view to ensuring that the tax concession is allowed only in respect of expenditure incurred on rural development programmes of high priority, the Bill now provides that the prescribed authority shall not grant approval to any programmes of rural development unless the programme falls within the class or category of programmes of rural development specified in this behalf by the Central Government.

A slight modification has also been made in the proposal relating to section 35 CCA of the Income-Tax Act which provides for a deduction in respect of donations to voluntary agencies for carrying out approved programmes of rural development. While withdrawing this concession, the Bill contains provisions to secure that donations to non-profit programmes

would continue to be exempt if certain conditions laid down in this behalf are fulfilled. One of the conditions is that the programme involves work by way of construction of any building or other structure for use as dispensary, school or welfare centre, etc., and such work has commenced before the 1st March, 1983. This requirement could result in hardship in cases where donations had been made before 1st March, 1983, but the voluntary agency does not commence work of this nature before the said date. With a view to removing hardship from the denial of the tax concessions in such cases, the Bill as amended provides that this condition will apply only in relation to donations made after 28th February, 1983.

Although Section 35 CCA of the Income-tax Act is not being continued except in relation to donations made to on-going programmes the BiH provides that donations made to a rural development fund set up and notified by the Central Government in this behalf would be eligible for tax exemption. It has since been decided that the fund would be called the National Fund for Rural Development. Donors to the Fund should indicate their preference for area, locality and the rural development programme for which their donation is to be used, as also the voluntary agency through which the programme may be implemented. Their wishes in this regard will be respected as far as possible.

The Bill as introduced sought to withdraw the special deduction allowed in respect of profits and gains from business of livestock breeding or poultry or dairy farming. The agricultural community engaged in these activities had pointed out that withdrawal of this concession may particularly affect smaller business. On consideration of these representations, it has been decided to continue this tax concession in a modified form with reduced benefit to those in the higher income brackets. Under the relevant

provisions of the Income-tax Act, a person deriving profits from the business of livestock breeding or poultry or dairy farming, is entitled at present to a deduction in the computation of his taxable income, or an amount equal to one-fifth of the aggregate profits derived from such business, or Rs. 15,000 whichever is higher. However, in computing the deduction in a case where the profits derived from the business of poultry farming exceed Rs. 75,000, the excess is ignored for the purpose of this deduction. Instead of discontinuing the existing concession, the Bill as passed by the Lok Sabha reduces the quantum of deduction from one-fifth to 15 per cent of the profits from the business of livestock breeding or poultry or dairy farming. Where the profits from the business of poultry farming exceed Rs. 1 lakh, such excess will be ignored for the purposes of the deduction under this provision. Hence the maximum deduction in respect of profits from the business of poultry farming will be limited to Rs. 150,000 as aforesaid.

The BiH as passed by the Lok Sabha has also made certain modifications in the provisions relating to taxation of charitable and religious trusts. The Bill, as introduced, contained provisions for taxation of business profits derived by all religious or charitable trusts and institutions. With a view to mitigating from the taxation of profits derived by institutions for the blind, handicapped, orphans, widows, etc. from the sale of articles made by their inmates, the Bill as amended provides that profits derived by an institution would be exempted in cases where the work in connection with the business is mainly carried on by beneficiaries of the institution. It will, however, be necessary for the institution to maintain separate books of account in respect of such business. Under the provisions of the Bill business profits would have been chargeable to tax even in cases where the charitable or religious trust or institution had been notified by the Central

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Government under section 10(23C) of the Income-tax Act. Trusts and institutions are notified under this provision only if the Central Government is satisfied that certain tests laid down in this behalf in the law are satisfied. It had been pointed out that the effect of the provision in the Bill would be that reputed religious and philanthropic institutions notified by the Central Government would be chargeable to tax even in respect of the surplus arising to them from certain activities incidental to their day to day functioning. In fact, apprehensions had been expressed that even the sale proceeds of prasadam received by the reputed temples would become chargeable to tax. With a view to avoiding such results in the case of notified trusts and institutions of repute the provision in the BiH for the taxation of business profits of notified trusts and institutions has been deleted. It has been pointed out that sometimes institutions set up wholly for public religious purposes take up publication and sale of books as a part of their normal activities. Even though profit-making is not their objective, some surplus may accrue to them from the sale of such publications. With a view to exempting the small surplus in such cases the BiH has been amended to provide that profits derived by trusts and institutions wholly for public religious purposes would be exempt from tax in cases where the profits are derived from the business of printing and publication of books or publication of books. As such religious trusts and institutions may derive some profit from certain other activities also, power has been conferred on the Central Government to notify other kinds of business activities profits from which would be exempt from tax. The proposed exemption would, however, be available only if separate books of account are maintained in respect of such business. The effect of the provisions in the Bill would have been that persons making donations to trusts and institutions which derive even a part of their income from business activities would

not be entitled to tax exemption in respect of such donations even though the business income would have been taxed fully. With a view to avoiding such a result, the Bill has been amended to provide that such donations would continue to be exempt from tax if the trust or institution maintains separate books of account in respect of its business activities and donations received by it are not used for the purposes of its business. The trust or institution would also be required to give a certificate to the effect that it maintains separate books of account in respect of its business and that donations received will not be used by it, directly or indirectly, for purposes of its business.

Certain modifications have also been made in the provisions relating to the new investment pattern of trust funds. Under the Bill, the proposed investment pattern would not have applied in relation to assets constituting the original corpus of the trust as on 1st June, 1973. This provision has been modified to provide that assets, including equity shares, constituting the corpus of the trust, in contradistinction to the original corpus, as on 1st June, 1973, would be exempt from the proposed investment pattern. This exemption would, however, apply only in relation to corpus comprising of assets which are donated to the trust and not in relation to the assets purchased by it.

Under the Bill, Madam, a trust which has other sources of income besides profits and gains of business was also required to adhere to the new investment pattern failing which it would have forfeited tax exemption even in relation to its income from other sources. As it may not have been fair to impose this discipline of the new investment pattern in relation to the after-tax profits of a trust or institution, the Bill has been amended to provide that the proposed investment pattern will not apply in relation to the business profits of a trust or institution for the assessment year 1984-85 and subsequent years. However, this

relaxation would be allowed only if the trust or institution maintains separate books of accounts in respect of its business.

I would not like to take the time of the hon. Members in explaining the other modifications which are of relatively lesser importance, as also certain other amendments to the Bill which are of a drafting nature.

The Finance Minister has already announced certain modifications of the original Budget proposals relating to indirect taxes during the consideration of the Finance Bill in the Lok Sabha. These were mainly meant to benefit the small manufacturers of specified goods.

The general scheme of small scale exemption was modified in this year's Budget. While increasing the upper limit of the exemption from Rs. 15 lakhs to Rs. 25 lakhs, the limit of full exemption was reduced from Rs. 7.5 lakhs to Rs. 5 lakhs. Many representations were received after the Budget against this reduction. During the discussions on the Budget proposals, many hon. Members had also expressed concern about this reduction. Since then, the full exemption limit has been raised to the pro-Budget level of Rs. 7.5 lakhs. However, the upper limit of the exemption has been retained at the revised level of Rs. 25 lakhs. This measure which involves revenue loss of Rs. 5.5 crores in a full year will benefit a large number of units.

The full exemption limit of Rs. 7.5 lakhs was reduced to Rs. 2.5 lakhs in the case of small scale manufacturers of cosmetics and toilet preparations. Many representations were received against this reduction. Consequently, the full exemption limit was increased from Rs. 2.5 lakhs to Rs. 5 lakhs. The revenue implication of this measure is a loss of Rs. 75 lakhs.

Hon. Members will recall that aluminium pipes used in sprinkler equipments for irrigation were fully exempted as part of the Budget proposals.

This exemption has reportedly resulted in an unequal benefit to aluminium pipes manufactured by extrusion process and welding process. To ensure that the exemption announced in the Budget did not result in unequal benefit to pipes manufactured by different processes, a reduction of duty amounting to Rs. 275 per tonne has been allowed for aluminium strips used for making such pipes by welding process.

The basis of duty on paper and paper board was changed from *ad valorem* to *ad valorem-cum-specific* in the last Budget, as a tax 3' P.M. avoidance Measure. It was represented that the new duty rates in respect of cheaper varieties of straw board and mill board had resulted in marginally higher incidence of duty. A reduction of duty on such mill board and straw board-ranging from Rs. 50 to Rs. 150 per tonne has since been given. The revenue loss on this account is of the order of Rs. 90 lakhs. The scheme of concessional rate of duty for small paper mills using unconventional raw materials has also been liberalised.

In this year's Budget prepared or preserved foods and food products were exempted from that part of the excise duty as was relateable to the cost of the containers. It has been represented that this exemption could be enjoyed only where the finished food products paid central excise duty. For the purpose of giving relief also to some specified food products which are not required to pay any duty, exemption of the duty payable on metal containers used in such exempted specified food products, namely, baby foods, milk powder and ghee, has been allowed. This proposal will mean revenue sacrifice of Rs. 3 crores annually.

Pressure cookers were exempted from excise duty as a part of this year's Budget proposals. Exemption of duty has since been given also in respect of the specified parts of pressure cookers, namely cooker body, lid and vent weight. This exemption does not involve any significant revenue sacrifice.

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I am confident that the hon. Members would lend their support to the Bill as passed by the Lok Sabha.

Madam, I move that the Finance Bill, 1983 as passed by the Lok Sabha, be taken into consideration.

The question was proposed :

श्री शिव चन्द्र झा : उपसमक्ष्यक्ष महोदय मेरा पाइन्ट ऑफ ऑर्डर है। आप पहले उसकी मुन लीजिए। क्योंकि मंत्री महोदय ने बहुत सी बातें सदन में रख दी हैं, इसलिये रूल की किताब में जाने की जरूरत नहीं है। अभी इन्होंने जो कुछ पढ़ा है उसी से मैं अपनी बात उठाना चाहता हूँ। मंत्री महोदय ने कहा कि कुछ संशोधन फाइनेंस बिल में किये गये हैं उनकी इम्प्लूड कर दिया गया है। अखबारों में भी बातें आई हैं। 50 करोड़ का कमिशन किया गया है। उसके बारे में कुछ नहीं कहना चाहता हूँ। जहाँ-जहाँ पर किया गया है ठीक हो किया गया है। लेकिन एक मुद्दा है और वह नान-रेजिडेंट्स इन्वेस्टमेंट का है जिसके बारे में इन्होंने अपने वित्त विधेयक में कुछ भी नहीं कहा है। इन्होंने अपने वित्त विधेयक में उस सम्बन्ध में भी नहीं कहा है। इन्होंने अपने इंट्रोडक्शन में यह कहा है कि रिजर्व बैंक को ग्राइडलाइन्स के सिधे दे दिया गया है... (व्यवधान)। मैं समझता हूँ कि यह साइड ट्रेक करने का तरीका है। इसलिये मैं मंत्री महोदय से इस संबंध में जानना चाहता हूँ। यहाँ क्लॉज 36 में

You have said about the non-resident Indians but you have not included the provision concerning the shares of nonresident Indians. It could have been specified in this clause, as you have announced in your speech, not more than 5 per cent. You have given guidelines to the Reserve Bank also but it

has not been included in the Finance Bill. This means that you want to keep the House and the country in the dark. You do not want to implement your own assurance. I do not know whether you are going to make amendments in this House. If that is so, there is going to be a constitutional difficulty. The matter will be complicated because then it will have to go to the other House. That will be the situation. So, may I know why it was not included in page 27 of the Finance Bill? If you had done this, the entire House and the entire country would have known it that they can buy not more than 5 per cent of the shares. After all you have issued the guidelines only. Why was it not done here also? What was the difficulty, what was the constitutional difficulty?

THE VICE-CHAIRMAN (DR. (SHRI MATI) NAJMA HEPTULLA): There is no point of order. Dr. Mahabir Prasad.

SHRI SHIVA CHANDRA JHA-Madam, why it was not done? I want to show that they want to keep the country and the House in the dark. They do not want to translate their own assurance into action. This was the first opportunity when you could have, shown to the country that the assurance you are giving in Parliament is going to be translated into action, as you have done concerning other concessions.

THE VICE-CHAIRMAN (DR. (SHRI-MATI) NAJMA HEPTULLA): Please sit down. It will be very nice of you.

SHRI SHIVA CHANDRA JHA: This cannot be discussed unless he gives an assurance or clarifies the situation.

THE VICE-CHAIRMAN (DR. (SHRI-MATI) NAJMA HEPTULLA): That is all right. Yes, Dr. Mahabir Prasad.

डा० महावीर प्रसाद (बिहार) : महोदय, वित्त विधेयक पर मैं अपनी बात शुरू करूँ, मैं यह जरूरी समझता हूँ कि सरकार के आंकड़ों के जाल में फसने

से पहले जिन आंखों से मैंने हिन्दुस्तान को देखा है, हिन्दुस्तान के गांवों को देखा है, उनकी गरीबी देखी है, और जहां तक मैंने उनको समझने की कोशिश की है, उस के बारे में सदन को बताऊं और मैं सरकार का ध्यान भी इस ओर आकृष्ट करूं।

पहले जब कि मैं अपनी बात शुरू करूं, मैं कहना चाहता हूं कि हिन्दुस्तान आज एक अत्यधिक गरीब देश है। सरकार जितनी भी डींग हांक ले, सरकार अपनी जितनी भी तारीफ कर ले, सरकार अपनी जितनी भी वकालत कर ले, परन्तु स्थिति यह है कि हिन्दुस्तान दुनिया के गरीब देशों में है, गरीबतम देशों में से। अभी 6 महीने पहले एफ० ए० ओ० की रिपोर्ट प्रकाशित हुयी थी जिसमें लिखा था कि : India is the poorest country in the world— not one of the poorest countries but the poorest country in the world.

हिन्दुस्तान की सरकार शेखी बघारती है कि हमने तरक्की की है, हम विकास करते रहे हैं, हिन्दुस्तान को हमने अमीर बनाने की कोशिश की है और अमीर बनाया भी है। लेकिन मैं जब हिन्दुस्तान को आज देखता हूं और पिछले हिन्दुस्तान की ओर देखता हूं तो मुझे लगता है कि कोई बहुत फर्क नहीं हुआ। कुछ थोड़े से मुद्दों में भले ही कुछ विकास हुआ हो लेकिन पूर्ण रूप में हिन्दुस्तान का विकास नहीं हुआ। 1917 में महात्मा गांधी बिहार के चम्पारन जिला गये थे। वहां उन्होंने कुछ औरतों को देखा जो विद्यापीठ में थीं, पाठशाला में थीं। उन्होंने बा से कहा कि ये औरतें इतना गन्दा कपड़ा क्यों पहनती हैं, ये इन्हें साफ क्यों नहीं करती। उन्होंने बा से कहा कि उन औरतों से पूछ कर बताओ कि ये कपड़े क्यों नहीं साफ करती हैं। अगर गरीब हैं तो कम से कम कपड़े साफ तो रख सकती हैं। लेकिन बा ने उनसे पूछकर महात्मा गांधी को बताया कि उन औरतों के पास एक ही

साड़ी है, वे कैसे नहायें, कैसे उसे खोलें और कैसे साफ करें। जब हम 1917 को उस गरीबी को देखते हैं और 6 महीने पहले जो एफ० ए० ओ० ने रिपोर्ट दी, उस रिपोर्ट में भी यह बताया गया है कि हिन्दुस्तान दुनिया का गरीबतम देश है और उसकी अपनी स्थिति निरन्तर नीचे की ओर जा रही है। कोई फर्क नहीं है 1964-65 में जहां यह दुनिया में 73वें नंबर पर था, 1973 में इसका स्थान 103 हो गया, 1976 में 111 हो गया, 1981 में यह 125 पर आ गया और समभवतः आज वह 126वें स्थान पर होगा। क्या यही विकास का आधार है, क्या यही विकास की स्थिति है कि हम ऊपर जाने को बजाय नीचे की ओर जाते रहें और हम यह दावा करें, हम यह घोषणा करें कि हम अमीर होते चले जा रहे हैं, हम विकास कर रहे हैं? आपने थोड़े से तकनीकी मामलों में विकास करने की कोशिश की है। क्या विकास हुआ है? लेकिन इस देश के प्रधान मंत्री पंडित जवाहर लाल नेहरू ने अपने मरने से 6 महीने पहले यह स्वयं कहा था कि उन्होंने देश को जिस ढंग से बनाना चाहा था, उन्होंने उसको ठीक से नहीं बनाया। उनकी नीति गलत हो गयी थी। 11 दिसम्बर, 1963 को उन्होंने संसद में भाषण देते हुये कहा था "मैं महात्मा गांधी के दृष्टिकोण के प्रति अधिकाधिक विचार करने लगा हूं। मैं पूर्णतया आधुनिक मशीन का प्रशंसक हूं और मैं सर्वोत्तम मशीनरी और सर्वोत्तम तकनीक चाहता हूं। यद्यपि, हमने तीव्रता से आधुनिक युग में कदम बढ़ाये हैं फिर भी भारत में तथ्य यह है कि हमारे देश के अनेक लोगों को इससे लाभ नहीं हुआ है और काफी समय तक वे इससे लाभ नहीं उठा सकेंगे। इसलिये कोई अन्य तरीका खोजना है ताकि वे हमारे उत्पादन में भागीदार हो सकें चाहे आधुनिक तकनीक की तुलना में

[डा० महावीर प्रसाद]

उत्पादन के औजार अच्छे न हों।" यह हिन्दुस्तान के प्रधान मंत्री जिन्होंने 17 साल तक इस देश में हुकूमत की उन्होंने इसको स्वीकार किया था किन्तु मुझे अफसोस है कि उसके बाद जो उत्तराधिकारी हुए हैं उन्होंने अनुभव का लाभ नहीं उठाया है। मैं यह कहना चाहता हूँ कि गरीबी है क्या? योजना आयोग ने उसकी व्याख्या की है और उसने कहा है कि जो हाथ से काम करता है, जो मान-इंटेलेक्चुअल काम करता है और खाने के लिये जिसको 2250 ग्राम कैलोरीज नहीं मिलती है, वह गरीब है। मैं पूछना चाहता हूँ कि ऐसे लोग हिन्दुस्तान में कितने हैं? इसी सरकार के एक मंत्री श्री नारायण दत्त तिवारी जी ने कुछ दिन पहले बताया था कि इस देश में 49% लोग गरीबी की रेखा के नीचे हैं। वास्तविक स्थिति यह है कि 65-66 प्रतिशत लोग गरीबी की रेखा के नीचे हैं जिन्हें भर पेट खाना नहीं मिलता है। मेडीकल एक्सपर्ट ने यह बताया है कि एक आदमी को स्वस्थ रहने के लिये 284 ग्राम दूध मिलना चाहिये। जो उसे खाना चाहिये स्वस्थ रहने के लिये कम से कम 284 ग्राम दूध पीना चाहिये, उतना तो अभी आप छोड़ दीजिए किसी को दूध नसीब नहीं होता परन्तु आज जो गरीबी के रेखा की नीचे लोग रहते हैं आजादी के इतने वर्षों के बाद भी क्या हमने उसके स्तर को ऊपर उठाया है क्या उसको हमने आगे बढ़ाया है। क्या हम उसे उस स्थिति में लाये हैं जिसमें उसे भरपेट खाना मिल सके लेकिन हम निरन्तर यह कहते आ रहे हैं कि हमने तरक्की की है, देश को विकास की ओर आगे बढ़ाया है। महोदय, मैं कहना चाहता हूँ कि आज इस देश में सिर्फ गरीब लोग हैं, यह बात काफी नहीं है दर्दनाक और शर्मनाक बात यह है कि आज देश के बच्चे अन्धे हो रहे हैं,

उन्हें खाना नहीं मिलता, खुराक के अभाव में उनका जिदगी बरबाद हो रही है। वे अन्धे हो रहे हैं। ऐसे लोगों की तादाद लगभग 7 लाख है। सात लाख बच्चे आज भोजन के अभाव में अन्धे हो रहे हैं। हमने उनकी तरफ कोई ध्यान नहीं दिया है। उनके अन्धेपन को दूर करने के लिये जिससे कि वह अन्धे न हो सकें आगे आने वाली सन्तानें अन्धी न हों सकें, हमने इसकी तरफ कोई ध्यान नहीं दिया है। हम अपनी नीति और अपने विचार में कोई परिवर्तन नहीं करना चाहते। हम यह कहना चाहते हैं कि इतने दिनों के बाद यहां पर लोगों की गरीबी बढ़ती चली गई है। लोगों का जीवन स्तर घटता चला गया है। बच्चे अन्धे होते चले जा रहे हैं और हिन्दुस्तान के लाखों गांवों में पीने के पानी की व्यवस्था नहीं हुई। जहां हम दूसरी चीजें नहीं दे सकते, तो पीने के पानी की व्यवस्था भी नहीं कर सकते तो हम जो लोगों से कर वसूल करते हैं, जो कर खेते हैं वह किस के हक में खर्च करना चाहते हैं। मैं यह कहना चाहता हूँ कि जब लोगों को पानी नहीं दे सकते, जब लोगों को भोजन नहीं दे सकते, आप जब बच्चों को बचा नहीं सकते, उनको अन्धा बनाने से रोक नहीं सकते, तो फिर यह जो कर वसूल करते हैं जो जनता से पैसा लेते हैं वह किसके हक में आप खर्च करना चाहते हैं। यह नीतिगत फर्क है। नीतिगत फर्क यह है कि यह पैसा थोड़े से लोगों को शान-शौकत को बढ़ाने में खर्च किए जाते हैं, यह पैसा थोड़े से लोगों की माली हालत सुधारने में खर्च किये जाते हैं। लेकिन बहुसंख्यक समाज के लोग जो गांवों में बसते हैं, उनकी तरफ आपका ध्यान नहीं होता। तो शहर बसाये जाते हैं और गांव उजाड़े जाते हैं और थोड़े से लोगों को सुखी बनाया जाता है, अधिसंख्यक लोगों को गरीब बनाया जाता है और गरीबी की स्थिति में उसे पहुंचाया जाता है। शहर और गांव, अमीर और गरीब,

के बीच की खाई बढ़ती हो चली जा रही है और हम इस बात को महसूस भी नहीं करते, सोचा भी नहीं करते हैं। महात्मा गांधी ने कहा था कि शहर गांवों पर आश्रित होते हैं लेकिन स्थिति ठीक उल्टी है। आज गांवों पर शहरों का आश्रय नहीं है बल्कि गांवों के लोग गांव छोड़-छोड़ कर शहर आने लगे हैं। महात्मा गांधी ने कहा था "शहर गांवों पर आश्रित रहते हैं। शहर के लोग अमेरिका और जापान के बड़े-बड़े उद्योगों के लिये दलाल या कमीशन एजेंट हैं। शहरों के लोगों ने रुपया ऐंठने में इन देशों के साथ सहयोग किया है।" उन्होंने आगे कहा "मेरा यह विश्वास अनुभव पर आधारित है कि भारत प्रतिदिन गरीब होता जा रहा है उसके पैरों और टांगों में रक्त संचार बलभग बन्द हो गया है और यदि हमने इनकी देखभाल नहीं की तो यह देश लड़खड़ा कर गिर जायेगा" यह महात्मा गांधी ने कहा था, जिस महात्मा गांधी का नाम हम खेते अघाते नहीं हैं। लेकिन हम उनकी बातों पर अमल करना नहीं चाहते हैं। महात्मा गांधी जी ने जो बात बताई, स्वयं पंडित जवाहर लाल नेहरू ने 1963 में महसूस किया कि महात्मा गांधी का नीति पर चलकर इस देश को हम आगे बढ़ा सकते हैं। मतलब शहर से अधिक गांवों पर ध्यान देना होगा। शहरों की उपेक्षा की बात मैं नहीं कहता लेकिन गांव की उपेक्षा नहीं की जा सकती है। गांवों पर हमें ध्यान देना होगा। लेकिन ऐसा नहीं किया गया और फल यह हो गया कि (समय की घड़ी) महोदया, अभी तो...

उपसभाध्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : चार मिनट बाकी हैं।

डा० महावीर प्रसाद : कैसे महोदया।

उपसभाध्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : 15 मिनट आप के हैं।

डा० महावीर प्रसाद : महोदया, 1980 में जब कादम्बिनी के पत्रकार ने खान अब्दुल गफ्फार खान से पूछा था तो उन्होंने बतलाया था कि वे इस बात से प्रभावित नहीं हुए कि भारत ने औद्योगिक और तकनीकी उन्नति की है। उनका कहना था कि शहरी क्षेत्रों के कुछ ही लोगों तक इसका लाभ पहुंच पाया है। इस देश के अधिकांश लोगों को, गरीबों को कुल मिला कर अधिक लाभ नहीं हुआ है। वे इन गांवों की वर्तमान दशाओं को देखकर अत्यधिक दुखी हुए जो कि कृषकों के रहने के लिए भी उपयुक्त नहीं है।

महोदया, मैं आगे कहना चाहता हूँ कि ऐसा दशा क्यों हो गयी? मैंने बतलाया आपको कि उन्नीसवीं शताब्दी में हमारी नीति चलती रही है। हमने खेती की तरफ ध्यान नहीं दिया, गांवों की तरफ ध्यान नहीं दिया और उसका परिणाम यह हो गया कि आज देश को जहां हम विकसित करने की कोशिश कर रहे थे वहां उसको हम विकसित नहीं कर सके। महोदया, हमारी प्रथम पंचवर्षीय योजना जो डा० परमानंद, डा० सी० एन० वकील और दूसरे अर्थशास्त्रियों की देख रेख में बनी थी, जिस समय सरदार वल्लभ भाई पटेल जीवित थे, तो हमने उसमें उल्लेख किया था कि खेती पर 37 प्रतिशत खर्च करेंगे और उद्योगों पर पांच प्रतिशत रुपया खर्च करेंगे। लेकिन जो दूसरी योजना बनी वह डा० महालनवीस ने बनाई थी, जो साम्यवादी थे या जो कुछ भी रहे हों तो उन्होंने इसकी दिशा उलट दी और खेती पर 37 प्रतिशत से घटा कर 21 प्रतिशत कर दिया और उद्योग पर पांच प्रतिशत से बढ़ाकर 33 प्रतिशत कर दिया। यह फर्क हो गया और इससे हम उन लोगों को लाभ नहीं पहुंचा सके जिन लोगों को हम लाभ

[डा० महावीर प्रसाद]

पहुँचाना चाहते थे और हालत अब इस स्थिति में पहुँच गयी है कि हिन्दुस्तान आज दुनिया में गरीबतम देश है।

6ठी योजना में खेती पर 5.695 करोड़ रुपया और उद्योग पर 19095 करोड़ रुपया खर्च हो रहा है और यह अन्तर एक सौ और तीस का है। जहाँ उद्योग पर सौ करोड़ रुपया खर्च करते हैं वहाँ हम खेती पर सिर्फ 30 रुपया खर्च करते हैं। जबकि महोदया, खेती पर 72 प्रतिशत लोग लगे हुए हैं और उद्योगों में 10 प्रतिशत। विडम्बना तो यह है महोदया, कि राष्ट्रीय आय में खेती से 45 प्रतिशत का भाग मिलता है। खेती से 45 प्रतिशत भाग राष्ट्रीय आय का सरकारी खजाने में कन्ट्रिब्यूट किया जाता है, वहाँ उद्योगों से सिर्फ 16 प्रतिशत। लेकिन हम खर्च करते हैं ठीक उल्टा। हम खेती पर कम खर्च करते हैं जैसे मैन फिगर्स से बताया और उद्योग पर ज्यादा खर्च करते हैं। महोदया, मैं यह भी आपसे कहना चाहता हूँ... (समय की घंटी) मुझे पांच मिनट और दीजिए।

उपसमाप्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : नहीं, आप पांच मिनट और लेंगे तो पार्टी के टाइम से कट जायेगा आप उनसे बात कर लीजिए। आप भले ही पूरा टाइम ले लीजिए।

डा० महावीर प्रसाद : महोदया, मैं यह कह रहा था कि हमने ऐसी व्यवस्था की जिसके मुताबिक हमने खेती पर कम खर्च किया। जबकि खेती से राष्ट्रीय आय में बहुत पैसा मिलता रहा, हिस्सा मिलता रहा, लेकिन हमने उसकी उपेक्षा की।

अंग्रेज जब हिन्दुस्तान में आए थे, महोदया, उस समय 50 प्रतिशत लोग खेती में 25 प्रतिशत हैंडीक्राफ्ट और 25 प्रतिशत लोग दूसरे धंधों में थे। लेकिन 1931 में 74 प्रतिशत हैंडीक्राफ्ट में लगे हुए थे, 1955-56 के सैम्पल सर्वे को देखेंगे, तो पता लगेगा कि 150 लाख आदमी उद्योग में थे, जिसमें 68 प्रतिशत घरेलू उद्योग में थे, एक करोड़ दो लाख आदमी कुटीर उद्योग में थे।

1971 की जनगणना के अनुसार सिर्फ साढ़े तिरसठ लाख आदमी घरेलू उद्योग में रह गये। ये सारे के सारे काम डीन कर टाटा, बिड़ला जैसी बड़ी कम्पनियों को दे दिये गये और हिन्दुस्तान के अधि-संख्यक लोगों को बेकार बना दिया गया।

महोदया, आज इस देश में चार मिलियन हेक्टर जमीन सिंचित पड़ी हुई है, जिसको सिंचित करने में 2800 करोड़ रुपया खर्च किया गया लेकिन उस जमीन का कोई उपयोग नहीं हो रहा है और इस ढंग से हम यह देखते हैं कि सरकार ने गांवों की उपेक्षा की है।

दुनिया के दो एक्सपर्ट्स का उद्धरण, मैं देना चाहूँगा—

“शिकागो विश्वविद्यालय, अमरीका के थियोडोर शुल्ज और वैस्ट इंडीज में जन्मे प्रिंसटन के ब्रिटिश नागरिक सर आर्थर लुईस, जिन्हें 16 अक्टूबर, 1979 को अर्थ-शास्त्र में एक अर्थशास्त्र के दुस्वर्ण के शोध पर 1979 में नोबेल पुरस्कार मिला था। वह शोध कार्य था—विकासशील देशों की अर्थोद्योगीकरण करने की समस्याएं और उन्होंने वह निष्कर्ष निकाला कि कृषि के क्षेत्र में की गई लापरवाही कई विकासशील देशों में मंदिम प्रगति के लिए उत्तरदायी है।

वहीं नोबेल पुरस्कार कमेटी के सदस्य असर लिंडबेक ने कहा कि जहां राजनीतिज्ञों की शक्ति और नियंत्रण बनाए रखने में रुचि होती है, वहां किसान कार्यक्षमता में ही रुचि रखता है।

लिंडबेक ने आगे कहा है कि —

“शहरों में लोकप्रियता प्राप्त करने के लिए खाद्यान्न के मूल्यों को कम करने वाली नीतियों के लिए राजनीतिज्ञों की आलोचना की जिससे कृषि के मूल्यों में कमी आ गई है। किसानों के लिए विस्तार करने अथवा निर्देश करने के लिए कोई प्रोत्साहन नहीं दिया गया है।”

यह उनकी मान्यता थी।

उन्हीं दोनों विद्वानों ने कहा था —

“उन दोनों ने तीसरे विश्व की उन नीतियों की आलोचना की जिन्होंने बड़े-बड़े संयंत्रों की स्थापना का समर्थन किया था। उदाहरण के लिए, स्टील, और एयरलाइन्स कम्पनियों की आलोचना की जो अपने बड़े-बड़े उद्यमों और उद्योग के पक्ष में कृषि से धन लिया करती है।”

महोदया, मैं यह कह रहा था कि हमारे सारे रिसोर्सेज जो धन के रहे हैं, हमने सारे का (समय की घंटी) सारा पैसा बड़े उद्योगों पर खर्च किया और कृषि पर नहीं किया; हमने सारा पैसा उद्योग पर खर्च किया और गांवों के अधिसंख्यक के विकास पर जो खर्च करना चाहिए था, वह नहीं किया।

महोदया, जहां एक तरफ नीति उलटी है, वहां दूसरी तरफ स्थिति यह भी है, कि हम आज ऐसी स्थिति में पहुंच गये हैं कि जितने भी पैसे हमारे पास हैं,

उसका हमने सही ढंग से उपयोग नहीं किया है। खेती पर जो हमें खर्च करना चाहिए था, उसके बीच में सरकार की नीति बहुत साफ साफ नहीं रह गई है। उसने कोई ठीक स्थिति कायम नहीं की, बल्कि जो अधिसंख्यक गरीब किसान थे, उनके हक में कोई ऐसी नीति या योजना नहीं बनाई जिससे कि उनको लाभ मिल सके क्योंकि माइकल लिपटन ने अपनी पुस्तक “एग्रीकल्चर” : अरबन बायस एंड रुरल प्लानिंग में ठीक ही लिखा है : “भारतीय कृषि-नीति से बहुत विरोधाभास प्रकट होता है। कृषि के लिए समर्पित कुल योजना संसाधनों का भाग सभी चारों योजनाओं में कम होता गया है फिर भी आयोजक कृषि के महत्व पर जोर देते हैं, वे अपर्याप्त निवेशों की व्यवस्था करके उच्च लक्ष्यों की प्राप्ति पर जोर देते हैं। इस विरोधाभास का स्पष्टीकरण भारतीय योजना के शहरी रूप और भारतीय सामाजिक-आर्थिक प्रणाली में निहित है। औद्योगिक नियोजकों का शहरी विनिष्ट वर्ग और संघबद्ध कर्मचारियों तथा उनके ग्रामीण वन्धुओं सहित नगरोन्मुख बड़े-बड़े किसानों ने आयोजकों और नीति-निर्माताओं को अधिक प्रभावित किया है और इस प्रकार निर्मित नीति अधिकांशतया इस महान गठबंधन के हित को साधती है। अशिक्षित छोटे-छोटे किसानों के विशाल असंगठित बहुमत को सुनवाई नहीं होती। (समय की घंटी) मैं एक मिनट में अपनी बात समाप्त करता हूँ।

उपसभाध्यक्ष [डा० (श्रीमती) नाजमा हेपतुल्ला] : आप दस मिनट में समाप्त करें आप अपनी पार्टी का समय ले रहे हैं।

डा० महावीर : प्रसाद मैं सिर्फ एक बात कहूंगा। जहां यह नीति का दोष है, वहां दूसरी तरफ से हमने यह भी

[डा० महावीर प्रसाद]

देखा है कि जो भी पैसा जिन मदों के लिए आवंटित किया जाता है उसका ठीक से उपयोग नहीं होता। फिजूलखर्ची बढ़ती चली जा रही है और हमने देखा है कि जो आवश्यक खर्च है वह नहीं किये जा रहे हैं, दूसरे खर्च किये जा रहे हैं। उदाहरण के तौर पर एजियाड के समय—मेरे पास समय नहीं है कि मैं डिटेल में जाऊँ—एक प्लेम जलाई गई जिस पर एक घंटे में तीन लाख रुपया खर्च किया गया और 24 घंटे में 72 लाख रुपया। 18 दिन एजियाड चला, वह जलती रही, 18 दिन में उस पर 13 करोड़ रुपए खर्च हो गया, सिर्फ एक प्लेम जलाने में हो गया, जब कि 13 करोड़ रुपये से दूसरे काम किये जा सकते हैं। 5 लाख में ट्यूबवेल बन सकता है। मैं बिहार की एक घटना का जिक्र करके अपनी बात समाप्त करता हूँ। पूरे बिहार राज्य को अभावग्रस्त क्षेत्र घोषित किया गया, लेकिन आज से दो महीने पहले प्रिंसाइडिंग ऑफीसर्स की कॉन्फ्रेंस हुई थी। उस कॉन्फ्रेंस में, जहाँ सिर्फ 30 प्रिंसाइडिंग ऑफीसर्स गये थे तीन दिन में खिलाने आदि पर 1 करोड़ 15 लाख रुपया खर्च किया गया और इसमें वह खर्च शामिल नहीं है जो दूसरी मद से किये गये। एक तरफ यह प्रवृत्ति है, फिजूलखर्ची की, शहंशाह की—ऐसा लगता है जैसे हम बड़े शहंशाह हों, दूसरी तरफ जो गांव के गरीब लोग पड़े हैं उनकी तरफ ध्यान नहीं जाता। मैं यह कहना चाहता हूँ कि समग्र दृष्टिकोण को रखकर आपको काम करना पड़ेगा और विचार करना पड़ेगा। जब तक सन्तुलित विकास नहीं होगा, पिछड़े इलाके को हम समग्र दृष्टि से नहीं देखेंगे, तब तक हम निश्चित रूप से भारत का विकास नहीं कर सकते। देश गरीब होता चला जाएगा और जब देश गरीब होगा तो देश

की गरीबी के महासमुद्र में डिल्ली, बम्बई जैसे शहर डूब जायेंगे। फिर हिन्दुस्तान का वह स्वरूप नहीं दोख पड़ेगा जिसकी आप कल्पना करना चाहते हैं। इसलिए मैं सावधान भी करना चाहता हूँ कि जरा ठीक से ध्यान दीजिए, नीति को उदार बनाइये और नगर-उन्मुख नीति को बदल कर गांव-उन्मुख नीति बनाइए जिसमें देश का सही विकास हो सके। इन्हों शब्दों के साथ मैं अपनी बात समाप्त करता हूँ।

SHRI B. KRISHNA MOHAN: Madam Vice-Chairman, I am extremely thankful to you for giving me an opportunity to speak a few words in support of the Finance Bill introduced by Shri Patabhi Rama Rao. At the outset, I take the opportunity of congratulating Shri Pranab Mukherjee and his team of Ministers in the Finance Ministry for the tact and imagination that they have displayed and for their pragmatic and balanced approach in shaping the economy of this country. Our party is wedded to the philosophy of removing economic disparities. Our Foreign Minister, Mr. Narasimha Rao when he was the Chief Minister of Andhra Pradesh in the year 1972 brought a revolutionary piece of legislation for the first time in the history of the country, the Land Ceiling Act of 1972. He brought that Act with the intention, with the fond hope, of removing the economic disparities and he wanted the surplus lands of the rich to be distributed to the poor. There was an agitation in Andhra Pradesh, engineered mainly by the vested interests and Zamindars, in the name of separate Andhra State and Mr. Narasimha was forced to step down from office as the Chief Minister of Andhra Pradesh. After the exit of Mr. Narasimha Rao they have started watering down many of the provisions of the Act and there were many benami transactions and the rich remained rich and still richer and the poor man remained ever poor. In the 20-point economic programme of our Prime Minister the

main point is implementation of land reforms. Rupees ten thousand crores were earmarked for the implementation of 20-point economic programme. The Government is distributing Rs. 10000 crores to the various States for implementation of the 20-point economic programme. I would request the honourable Finance Minister to ensure that land reforms in different States as also the policies thereto which will alleviate the sufferings of the masses, the Harijans, the tribals, the backward classes, are strictly implemented. Mere allotment of Rs. 10000 crores to the States is not sufficient.

The Vice-Chairman (Shri Sat Pal Mittal) in the Chair]

I would request the honourable Finance Minister to advise the State Governments to constitute committees consisting of Members of Parliament and Members of the State Legislatures to see that the 20-point economic programme is strictly implemented. The honourable Finance Minister should see that Members of Parliament are involved in the implementation of the various economic programmes. Various State Governments have their own programmes. Particularly in Andhra Pradesh we have our own 15-point economic programme of the Telugu Desam. All the 15 points of the Telugu Desam are those copied from the 20 points. What they will do is they will implement those 15 points from the funds earmarked for 20-point programme and then they say that they have implemented their own 15-point programme. For that a committee should be appointed of Members of Parliament and Members of the State Legislature to educate the masses that the 20-point economic programme of the Prime Minister is implemented in the States.

Secondly, a lot of controversy is created about investment by non-resident Indians in the business houses. Our Finance Minister made a categorical statement denouncing all the misapprehensions and investment by non-resident Indians in the Indian business houses is a welcome feature. I hope

they will invest in different fields and increase the productive capacity and ease the balance of payments position. It is categorically stated that they can have wholly 50 per cent.

As far as development of Andhra Pradesh is concerned, it is the long cherished desire of the Andhra's to have a steel plant. They are anxious that the steel plant at Visakhapatnam should come up expeditiously. Work is going on there but not according to the schedule. In this year's budget only a sum of Rs. 187 crores has been allotted for the construction of the Visakhapatnam steel plant. This is not sufficient. I hope the honourable Finance Minister will allot more funds for the early completion of the Visakhapatnam steel plant. There are several irrigation projects in Andhra Pradesh like the Polavaram project and the Yeleru reservoir. The other day I was mentioning about the Yeleru reservoir project. I hope the Centre will give all possible assistance for the early completion of the Yeleru reservoir project. If this is completed, water can be drawn from that for the Visakhapatnam steel plant. There is no developmental activity going on in Andhra Pradesh. When the present Government took charge in January, the State was not having an overdraft of even single paisa with the Reserve Bank. After January there has been no developmental activity in Andhra Pradesh (*interruptions*). In February the State Government froze all expenditure excepting payment of salaries. The freeze was there from February to March 31. Collectors were instructed not to spend any amount on developmental activities excepting payment of staff salaries. Can he deny that? He cannot deny that. . . . (*Interruptions*).

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL): Please do not interrupt him. You will have your say.

SHRI SATYANARAYANA REDDY: (Andhra Pradesh): He is making unnecessary allegations.

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL): It is none of your business to interrupt him.

You can refute them when you speak. Kindly do not interrupt him.

SHRI B. KRISHNA MOHAN: Today, if Andhra Pradesh is self-sufficient in irrigation, in foodgrains and in electricity, it is only due to the good work done by the Congress(I) Governments. Instead of starting developmental activities instead of giving fillip to the several programmes of the previous Government, the only development work of our present Chief Minister is his action in abolishing Legislative Council, abolishing pension to former Legislators reducing the age of retirement from 58 to 55 and treating all Government officials as criminals. Is it the way to run the Government? There is a regional party in the neighbouring State of Tamil Nadu also. There the AIADMK party is giving greatest respect to the Centre and their Government is maintaining very good relations with our Prime Minister. But from morning till evening our Chief Minister is criticising our Prime Minister, Mrs. Gandhi and the Central Government. He has fooled the people once. But I can say that he cannot fool the people for all the time. He may fool them for some time.

SHRI B. SATYANARAYAN REDDY: You see the result next time.

SHRI B. KRISHNA MOHAN: Our hon. Finance Minister the other day gave statistics of income-tax dues from film stars. Huge amounts are due from several film stars. Our own Chief Minister is reported to be owing about a lakh of rupees. May I request the hon'ble Finance Minister to reopen all his income-tax cases and recover the dues accordingly?

Now I come to education. In Andhra Pradesh there are several colleges which have the necessary infrastructural facilities for offering post-gradu-

ate courses. Many representations were made to the University Grants Commission to permit them to offer post-graduate courses. May I request the Finance Minister to advise the UGC or give them sufficient funds so that they can in turn come to the rescue of these different colleges and help them in starting post-graduate courses. This will benefit tens of thousands of students in Andhra Pradesh.

The hon. Finance Minister is going to bring an amendment to Section 10(23-C) of the Income-tax Act. This will bring within the purview of taxation, income that accrues to the Trusts. Such an amendment will have the effect of bringing a large number of activities undertaken by Tirupathi Thirumalai Devasthanam mainly to propagate Hindu Religion and provide facilities to pilgrims within the tax network. I would request the hon'ble Minister of State for Finance, who is a great devotee of Lord Venkateswara to kindly see that the Thirupathi Thirumalai Devasthanam is exempted from this.

Mr. Vice-Chairman, I thank you for giving me this opportunity to express my views. With these words. I support the Bill.

SHRI NIRMAL CHATTERJEE: Sir, the first comment that I wish to make on this Finance Bill, as in the case of the Past years also, is that it only tinkers. While the economy, in fact, cries for fundamental solutions, it only tinkers with the problem. I will show you later how this Finance Bill is not only tinkers with the problem, but also how it stinks. In fact, I will indicate how in the name of having progressive policies and other things, this Finance Bill stinks.

Now, Sir, before I go into the details of the Finance Bill, I am afraid, I will have to make a reference to what the Finance Minister expected when he made the Budget speech and what we had said at that time. I am afraid... (*Interruption*), Should con-continue?

SHRI PATTABHI RAMA RAO: Yes, yes. I am listening to you; I am hearing you. You continue.

SHRI NIRMAL CHATTERJEE: But I will have to address you through him only. Or, should I address you directly?

Now, Sir, our forebodings, I am afraid, have come true and the optimism of the Finance Minister has not been borne out. Look at the production figures. Industrial production, about which the Finance Minister said in his Budget speech, has dipped, the rate of growth of industrial production has dipped, but he was expecting it to come up once again. In fact, the latest production index shows an absolute fall. The January index registered a decline compared to January of last year. So, the chances are that the production in the field of industry would register not only positive growth, but perhaps a negative growth. Then, look at the Finance Minister's expectations and our foreboding about the wholesale prices. We said and, in fact, I mentioned that even according to the Economic Survey, the December figure, that is, the nine-month figure, showed a rise, 2.2 per cent and, in the month of January, in the same Economic Survey in another place, it was mentioned that it had grown at the rate of 4.5 per cent approximately, and we said that this was the trend, but the Finance Minister in his wisdom tried to deny that. In fact, Sir, today it has been reported that the wholesale price index figure has crossed seven per cent. On the agricultural front also, as well all know—we are discussing it again and again—the position is very dismal. So, it does seem that the probability, is that the whole economy of the year 1982-83 would register, not a positive growth rate, but only a negative growth rate. Now, Sir, this is not the first time. I will not say that it is to the credit of our present Finance Minister only. It has been going during

the course of the last thirty years. Almost in every Plan*-period, there have been years of very high growth rate and the Finance Minister would come on different occasions and take pride in that. But, sir, from period to period, from Plan to Plan, for every five year period, the average comes to 3 plus per cent of growth rate. That again is going to happen for the Sixth Plan also and that seems to be the trend of the present economy.

Now, Sir, there is nothing to praise and nothing to condemn because, all of us would agree, it is a planned economy only in name. In fact, it is the private sector economy and to the extent there is a Plan, it is only for the private sector and, therefore, the inherent strength of the economy as it is that it has an average growth rate of 3.5 per cent, whether we plan it or not. That at least is the story of our Plan and non-plan years during the last thirty years. While I say this, I must also recognise a very important change that has taken place during the course of the last thirty years.

That change is that in the First Five Year Plan period it was only 5 per cent, during the Second Five Year Plan, during the Third Five Year Plan and the Fourth Five Year Plan, and today, from 5 per cent, 7 per cent, 11 per cent, 16 per cent and now we have crossed 20 per cent. Now, Sir, in the First Five Year Plan, in its perspective it was felt that our economy will take off—the 'take-off' term used in the Third Five Year Plan first. But the idea was that we will take off when we reach 20 per cent savings rate, and the definition of 'take-off' was that the Indian economy would be able to go forward on the basis of its own strength, on the basis of its own momentum. At that time, Sir, even in the pre-Independence plans like the Birla and Tata plans it was postulated that initially we shall require some external help—initially, because the savings rate is very low and we shall require

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some draft on foreign, savings to have a higher investment rate. That draft on foreign savings was 2 per cent of the national income at the time of the First Five Year Plan. The Finance Minister, as it becomes him, tries to cover up this thing by saying that our external borrowings have been reduced very much. The percentage of external saving to, our Plans investment has come down. That is a fact. Figures will not tell a lie. With this figure, Sir, he merely hides another figure. What is that figure? That the percentage of over draft on foreign savings has certainly declined in relation to our investment because in the meantime, what has happened is from 5 per cent our savings percentage has gone up to 20 per cent. With the same 2 per cent of our national income we go on beginning, we go on borrowing from the savings of the world outside. That 2 per cent of national income remains. It registers a lower percentage to our total rate of savings. By quoting that figure he hides this figure. And 2 per cent of our national income is a substantial amount. From the First Five Year Plan onwards we have stated that we are about to take off and we will not have to depend on foreign borrowings, on foreign savings. We are still at that stage; we are still dependent even after we have achieved 20 per cent rate of savings: in fact we have crossed it. Why is it so? Why is it that despite what has happened, what was visualised as almost unachievable by our first planners, by the first Planning commission or even earlier, after that has been achieved, we have to go to the IMF and we have to go to the Asian Development Bank, with a charge against us that we are trying to deprive small countries of Asia? What is happening, therefore, Sir, we must try to understand. What are the deep processes in the economy that are taking us or landing us into this morass ever after achieving what we have aspired to achieve. Facts are simple. Take the work of any department or any industry. When you turn

that 20 per cent rate of savings into investment, you discover that the prices of investment goods, wholesale price index, has grown by 7 per cent; the price of investment goods, most vital element in our development process, has grown by 15 per cent. Your savings are eaten up. Take any activity. You engage a contractor. Ask him through tender to do the job. You spend Rs. 100. Rs. 50 is initially pocketed by the contractor. That goes into a pocket elsewhere, so that the real expenditure is Rs. 50, and Rs. 10.

If these things are not taken into account, we will be unable to explain. How is it that in an under-developed country like ours, the investment output ratio is that high? Thirdly, Sir, since we are discussing the Finance Bill, we might as well mention the falsity of the reports of output. As we know in the case of the Golden Tobacco, Sir, they are under-stated so that what is produced is not reported correctly what is saved and how that is spent is not reported correctly. And we have a miserable existence despite what we wanted to achieve, and despite what we achieved. Sir, in order however, to cover up the deficiency, a single cry has been let loose. When the cry of the entire economy is for a fundamental solution, what the Finance Minister tries to put forward as a slogan is that in order to repay that 2 per cent of the draft—on foreign savings, we must export. Why is it that our exports should be so much less than our imports? First, I want to thrash out an incident thing. The Finance Minister has taken pride in the fact that despite a world recession, despite high protective walls in the capitalist countries, we have been able to achieve a very high growth rate in exports. That, Sir, is once again a jugglery of figures. In fact, Sir, the Finance Minister, in his wisdom concedes every year Rs. 122 crores as tax incentives, as draw-backs so that our export performances are improved. We have discussed it this morning. Our ex-

ports to the Soviet Union do not require any export incentives. Our exports elsewhere do. But have they really led to this increase of export? The Finance Minister knows, the hon. Minister who is present here knows that the entire decline in the last year's exports is due to a failure of ours. That failure is that we are not having the refining capacity for as much crude oil as we have been able to dig. Therefore, the export is worth about Rs 1,000 crores more. Why did we have to export the crude petroleum. It is because we do not have adequate refining capacity available. For this export of crude petroleum, Sir, no export incentive was necessary. And if you take that out, with all these Rs. 120 crores, our export growth rate is zero. That is the position of 1982-1983. Sir, I must congratulate our engineers. I have no faith in God. I congratulate our people that we have succeeded on the petroleum front. But for the simple mismanagement instead of this export of Rs. 1,000 crores, had we been able to refine it, we could have saved Rs. 2,000 crores on imports. That is where you come into the picture, that is where our planning comes into picture.

Now, Sir, when I say that the cry is for a fundamental solution, I mean Sir, that you give up this path of export strategy. It is an absurd proposition. Look at the countries of the world to the extent they are controlled by the world financing agencies. This is not the path of development. If there has to be economic development at all the path should be reversed. Sir, in the name of honesty, in the name of people, in the name of good living, let us from now on have an austere level of living, let us cut down our imports. What is that you import? What is the composition of our imports? We say that we import technology. What is that, Sir? We import technology so that we can produce goods which cater to the rich.

And, after five years we do not develop our technology. We say that the rich elsewhere, they are getting other

kind of commodities, other kind of goods and those kind of goods are either not imported here not available here, not produced here goods are either not imported here, not available here, not produced here and, therefore, once again we import that kind of technology. Austere living, aUtere way of building the country, austere way of having economic development would mean grant your scientists, grant your research people, grant all the RDOs, even of the Government, time and money. And, only when they have the technology, we shall avail of that. We shall not run after imported goods and imported technology even higher technology of other countries. We shall rather go without them. In this way, Sir, it is not unavoidable to have the import surplus. It is perfectly possible. I challenge them to say that this is not feasible. Even from the figures it can be proved that we will have an export surplus and we will be in a position to repay the debt which we have unashamedly got from these countries. This is one dimension in which our economy should make a change, I am not saving this which any hope. I am saying this to indicate to all Members who are concerned and to the people at large that this is not the path that has to be followed. This is not the path. This is the path of ruination. There is an alternative path and that path has been laid down even in the early 20th century when it has been shown, that by following such a path a high rate of development is possible. to become major economies of the world.

Now, Sir, coming back to mundane things which initially referred to. But let me tell this thing first. Now, Sir, I will come to figures. My only problem is that even while dealing with the figures one is saddened, because if we look at the figures, the Budget figures, one is saddened. Now, when we say that for 1983-84 you have made certain estimates and if I have to base myself on them I will be misleading myself, Sir,

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and I will be misleading you and, through you, the rest of the Members present here. I am quoting from the official publications. Look at the variation between Budget estimates and actuals, and kindly infer about the quality of the figures and the quality of bluffing involved in them. The variation in estimates and actuals over the years from 1977-78 to 1981-82 has gone up from year to year. I am quoting: In 1977-78 the variation was nearly 6 per cent. Then, in 1978-79, it was 13.2 per cent. It came down in 1980-81 to 9.08 per cent, say 10 per cent, and in 1981-82, it is 17 per cent. It has picked. I do not know about 1982-83. I do not know what is going to happen in 1983-84. Even then, Sir, I have to depend on the figures which are available. Now, what are the figures which are available.

Now, we have in this Finance Bill taxes imposed. Is it necessary, Sir? Already our rate of savings is more than 20 per cent. Why then do we have to tax? Do we have to mobilise resources via this route or any other route? The argument can be, Sir, that the savings of 20 per cent or 22 per cent that are generated internally have to be mopped up in the State sector, lest the public sector grows weak. I will agree with that. But, Sir, that would mean that you try to draft on the private savings; and you do not try to draft on private consumption and of the poor.

Now, we have debated for a long time, on various occasions, and comments have been offered by many people. The comment is that increasingly our resources are being collected from indirect taxes and not from direct taxes. With the modifications last announced, it has further tilted in favour of indirect taxes. What really is the objection if indirect taxes are used to mop up resources? The objection simply is that indirect taxes tax all people including people below the poverty line. They do not have savings. Even if we are trying to mobilise savings from the private sec-

tor "as if" savings are generated there and you can draft that in the public sector, this is not the instrument for that. If you levy more indirect taxes, it only means you depress the consumption of the poor people further in order to have your savings. Relatively speaking, you keep untouched the private savings, the savings of the rich, the surplus which the rich only can afford, and which is taxed mainly through direct taxes and not through indirect taxes. It may be argued that even within the scope of indirect taxes it is possible to tax the luxuries. This is certainly, true. Even then I will tell you just as a theoretical point. Every single indirect tax, even within that group, is regressive in nature. If you take by groups, you can introduce some kind of progressivity. But basically, it hurts the consumption standards of the poor. That is why, we object to the growth in the indirect taxes.

The question is, was there no way out? I will come to the point. Even in regard to this mobilisation it has been mentioned that only a small proportion of the total revenue collected is through the Finance Bill. Thereby hangs a tale. I will come to that a little later. In the meantime, the question is, was it not possible to mop up this small amount from elsewhere? In this connection, I would like to refer to the report of the Auditor-General about tax arrears. This report gives the figures. Over the years, the tax arrears have been increasing in this fashion. They have increased from Rs. 33 crores in 1978-79 to Rs. 34 crores, 40 crores and Rs. 45 crores. This is the growth in arrears. Now, it was my misfortune to have listened to the Finance Minister's speech in the other House. Now, Sir, he has tried to wiggle out by saying that even on 31st March, whatever has been demanded would be considered as arrears. That is perfectly valid. But he has forgotten to add that figures are always, in every year are as on the 31st March, and if there is growth, this growth is taking place not just at the end of the year, but in the course of the year.

Now, Sir, I will talk about the other sources. What about the demands which are written off every year? The Public Accounts Committee has made a mention of the amount which has been written off in the case of only one person, who has unfortunately died, Raja Kamakhya Narayan Singh. What is the amount? Can you guess? It is nothing less than a crore and forty lakhs of rupees. This is the amount which has been written off in the case of only one individual. Now, this is the volume of wastage which is taking place. I will not say wastage. I will say, if you permit me, this is the kind of policy that is pursued.

If all these tax arrears are recovered and if all these are mobilized, the need for this additional taxes would not have arisen at all.

Now I will refer to a very curious thing. I am trying to indicate the wastage involved in this whole mechanism. Corporation tax has been defined for one single purpose only. The income tax collections are sharable with the States, but the corporation tax is not. So, previously what was one common tax either on individual or on companies and branded as income-tax, a part of it, in somebody's wisdom, has been designated as corporation tax so that the States can have no share from it. The funniest part of it is that out of 2000 crores of rupees' corporation tax yields the public sector enterprises contribute more than a thousand crore of rupees and the cost of collection of income-tax comes to crores of rupees. Which by a simple provision we can save by not trying to tax the public sector undertaking. So, imagine the curious spectacle of the whole thing. We stand for equality, not the equality of the Harijans & the Caste Hindus, not the equality of the minorities and the majorities, but the equality of the private sector and the public sector, equality of a private sector cheat and the equality of an honest citizen. These public sector enterprises, you will be surprised to learn, go in to the Supreme Court against the income tax

department and the income-tax department gets involved in litigation with the public sector enterprises. This is how in this wonderland our two bands are united in this common war of attraction. If the Finance Minister is interested, we can save a good deal from this and eliminate the need for taxing the common people.

Then, Sir, I have already referred to the drawbacks in regard to our exports. It is of the order of about Rs 120 crores. I am sure if these drawbacks were not there, the need for the imposition of these taxes would not have been there. In any case these drawbacks are not meant for export purposes only, they are used for many other landestine deals (Time Bell). I have heard the Bell but kindly permit me to ignore that for the time being. I will look to some of the provisions relating to the States and the Centre. Some of the provisions in the Finance Bill are wonderful. Clauses one of the Finance Bill of the charitable trusts I would just recount the small history behind this. On charitable trusts there was a Bill in 1977 which demanded that the charitable trusts should have their funds invested in a particular pattern. In 1975 it was said that this redirection of the investments will take time, and, therefore in that Bill it was provided that the existing pattern of investments would be allowed to exist till 1-4-1978. After the lapse of nearly three years, in 1977 came the Finance Bill. It said that this was too short a period. The period was further extended to 1-4-1981. Charitable trust is a refuge of the big business houses. In the Finance Bill, 1982 the Finance Minister said—it is the present Finance Minister I presume—that the Finance Bill of 1982 permits the extension till 1-4-1982. The present Finance Minister has come with a brave face.

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL): Please wind up. I will not cut even one minute of your time. But you have taken 32 long minutes.

SHRI NIRMAL CHATTERJEE: I thank you, Sir. Kindly permit me two minutes, more.

THE VICE-CHAIRMAN (SHRI SAT PALL MITTAL): All right. Two minutes.

SHRI NIRMAL CHATTERJEE: This year, the Finance Minister, with a brave face, has said that he is crying a halt to this kind of exemption. What has he done? He has merely extended the period from 1-4-1982 to November 1983. Once again he has extended. He said, he is going to close it. But once again he has extended it.

Now, Sir, there are some other loopholes to which I made a reference when I participated in the discussion on the General Budget. But I shall draw your attention to a fantastic provision in the new section—section 43B—where it is said—this also I made a mention of, but I am only trying to repeat so as to draw your attention—that unless the deductions for taxes, duties and contributions to Provident Fund etc. are actually paid, no deduction for tax purposes in respect of them will be allowed. Now I quote the crucial sentence. It is said that the Finance Minister is trying to tighten the screw; therefore he has inserted this new clause; "shall be allowed only in the year of payment". Why has the Finance Minister included this? In the past, for the last ten years or so, all the big houses have provided for these amounts, but have not actually deposited these amounts, but have got tax deduction on the plea that they have to provide for them. So they have got all these tax concessions on that basis. In the year of grace, now he says: "in the year of payment". So they will say: "This year I make the payment for the tenth year" and get a tax concession once again. An amount shown in the books but not deposited, a concession taken, and still the concession will be repeated. Such is the beauty of the Finance Bill.

Sir, you will not allow me time on this, but very quickly I will refer to

the whole approach of the Finance Bill which tries to mobilise no more than one-fourth of the total mobilisation that the Government is trying to make. Look at this provision. As I have mentioned, corporation tax—why it was divided. Then you raised your prices via administered prices. Over the last three years, the Centre has been able to garner Rs. 3000 crores and not a pie of it has been granted to the States. We know about income tax. Even this year what has the Finance Minister done? He has appeared to be conceding a concession to the lower income bracket and therefore he has reduced the tax on a certain slab. But why? Because if he lowers the rates of income tax, the States suffer; if he increases the surcharge, the Centre gains, the States don't. Then look at the railway fares. If there is a surcharge on the railway freight, the States are benefited. It is the reverse of income tax. Therefore, all surcharges on railway freights have been eliminated. So the Centre gains and the States lose.

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL): I am afraid you have taken more than two minutes.

SHRI NIRMAL CHATTERJEE: Just two minutes, Sir, and I conclude with your permission. Even in the case of this Finance Bill, apart from the provisions I have mentioned, I just incidentally want to say: will it surprise you to know that while the wealth of the large households has grown from Rs. 50 crores to Rs. 150 crores, simultaneously with the fact that individually they have all become very poor—these mafatlals and such other names. The most interesting fact of this tax statistics is the surtax. You know what it is. It is a tax on companies levied on the basis of the rate of profit. It is not a surcharge on tax. If there is a ceiling level of profit, then there is surtax. Would you believe, Sir, that despite this growth in wealth, the surtaxes are coming down and all the big houses and all the companies are becoming less and less profitable so that collection in surtaxes is coming down?

But, Sir, coming back to the State's portion, look at the pattern of the additional excise duties. The technique of declaring goods of special importance is adopted so that either you cannot—levy sales tax in the State at more than four per cent or you are denied it completely. This year's Finance Bill, if it has done anything, it has added to the list of these items in terms of additional excise duties, goods of special importance and so on and so forth, (Time-bell) rings.

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL): I am sorry..

SHRI NIRMAL CHATTERJEE: Thank you, Sir I have heard your signal. I will conclude. All this I am presenting only with one purpose and the purpose is this. If you really want not to tinker, if you really want not to stink, our Finance Minister has a wonderful double face. He goes to the Non-Aligned Summit and he utters the same thing against the International Monetary Fund that we utter here. He comes back here and says, "What nonsense are you saying?" He tells them that the adjustment process is opposed to the development process. The conditionality he opposes in the NAM. My only question is: Will your picture brighten if you say one thing there and oppose that thing here, if you say one thing before the galaxy of the Heads and Premiers of the various States of the world which is highly commendable, and behave in the opposite manner in relation to your own country? Will our reputation in the Non-Aligned Summit, in the context of international leaders, improve then? There is no way out. They have to be double-faced, they have to appear brave when they are cowardly. The Finance Minister says, "I am taking from the States, yet, but look how much I give!" He tries to appear as if he is a dispenser and he is the lord of all the funds that are available in India and it is at his will that he will give to the States. In the meantime he goes on looting and cheating. My only concluding comment would be, this Finance Minister has no future because he represents—not because he is a poor person, not because he is not trying to....

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL): Now you are coming to the person instead of the Bill. (Interruptions)...! am sorry, I cannot permit you beyond that.

SHRI NIRMAL CHATTERJEE: Thank you, Sir.

डा० रुद्र प्रताप सिंह (उत्तर प्रदेश):
आदरणीय उपसभाध्यक्ष महोदय, आपका मैं हृदय से आभारी हूँ जो आपने मुझ को वित्त विधेयक 1983 पर अपने विचार प्रकट करने का अवसर प्रदान किया है। मैं इसका समर्थन करने के लिए खड़ा हुआ हूँ।

मेरे पूर्व वक्ता विद्वान सदस्य ने जिन प्रश्नों को उठाया है, जो शंकाएँ उन्होंने प्रकट की हैं, जो आंकड़े उन्होंने प्रस्तुत किये हैं तथा जिन तथ्यों का उन्होंने उल्लेख किया है उसका उत्तर हमारे सुयोग्य मंत्री जी देंगे। अतएव मैं उस विवाद में नहीं पड़ना चाहता। मैं तो केवल इतना ही कहना चाहता हूँ कि गुलाब के पौधे में किसी को फूल दिखाई पड़ते हैं और किसी को कांटे। हमें किसी वस्तु को उसकी समग्रता में देखना चाहिये। मुझ को इस बात का खेद है कि उन्होंने केवल कांटों की खोज की है और फूल नहीं देख पाये हैं।

माननीय सदस्य इस बात से सहमत होंगे कि वित्त विधेयक पर चर्चा करने समय इस बात पर भी ध्यान दिया जाना चाहिये कि उसके द्वारा राष्ट्र की आर्थिक समस्याओं का समाधान करने का प्रयास किया गया है अथवा नहीं।

मान्यवर, समयाभाव के कारण मैं अपने विचार आय पक्ष तक ही सीमित रखना चाहता हूँ। आय के स्रोतों तथा आंकड़ों पर मेरे दल के अन्य विद्वान सदस्य प्रकाश डालेंगे।

श्रीमन्, भारत एक कृषि प्रधान देश है। भारत का आर्थिक विकास तभी

[श्री रुद्र प्रताप सिंह]

संभव है जब कि कृषि की समस्याओं का निराकरण किया जाये जिससे कृषि की उन्नति हो। भारत स्थायी रूप से खाद्यान्न के क्षेत्र में आत्म निर्भर बन सके। कृषि की अनेक समस्याएँ हैं जिनमें से सबसे महत्वपूर्ण समस्या सिंचाई की है। अतएव इस बात का सतत प्रयास आवश्यक है कि राष्ट्र की समस्त अस्सिचित भूमि को सिंचित बनाया जाए। साथ ही सूखी भूमि को कृषि योग्य बनाये जाने का प्रयास किया जाना चाहिये। कृषकों को पर्याप्त मात्रा में एवं उचित मूल्य पर उर्वरक एवं उपकरण सुलभ कराये जाने चाहिये।

मान्यवर, भारत में दाल तथा तिलहन का उत्पादन हमारी आवश्यकता के अनुरूप नहीं है। अतएव दाल तथा तिलहन के उत्पाद की वृद्धि के लिए कृषकों को प्रोत्साहित किया जाना चाहिये। इसके लिए उन्हें विशेष सुविधायें सुलभ करानी होंगी।

भारत गांवों का देश है जिसकी जनसंख्या की लगभग तीन चौथाई आबादी गांवों में रहती है जिसकी आर्थिक स्थिति अत्यन्त दयनीय है। गांवों में एक ऐसा भी वर्ग है जिसकी स्थिति अत्यन्त गंभीर है और जिसे दोनों समय भोजन भी नहीं प्राप्त होता है। उन समस्त परिवारों को नमस्वित विकास अर्थात् एकीकृत ग्राम विकास योजना के माध्यम से अधिक सहायता पहुंचाने की आवश्यकता है। इस कार्य में परिवारों के चयन तथा बैंकों के द्वारा सहयोग के कार्यों पर विशेष ध्यान देने की आवश्यकता है। साथ ही गांवों में एक बहुत बड़ा वर्ग जो मजदूरी से अपनी

जीविका का निर्वहन करता है उसको निरन्तर कार्य मिलता रहे, इसके लिए राष्ट्रीय ग्रामीण रोजगार कार्यक्रमों हेतु अधिक धन के प्रावधान की आवश्यकता है। साथ ही दुग्ध डेरियों का विकास भी करना होगा।

गांवों की आर्थिक विपन्नता को समाप्त करने की दिशा में भूमि सीमा रोपण नियम के द्वारा जो भूमि अतिरिक्त घोषित की गई है उसको अनुसूचित जातियों तथा अनुसूचित जनजातियों एवं निर्बल वर्गों में, जो मजदूरी करते हैं, शीघ्र वितरित किया जाना चाहिये। साथ ही अभी भी बड़े भूस्वामियों ने हजारों एकड़ भूमि चुरा रखी है, उसको प्रदेश सरकारों को अपने अधिकार में लेकर सुपातों को बांट देना चाहिए। इस के अतिरिक्त यह भी आवश्यक है कि पुनः भूमि सीमारोपण किया जाये। जहां तक उत्तर प्रदेश का प्रश्न है, वहां 10 एकड़ सिंचित तथा 15 एकड़ अस्सिचित भूमि पर पुनः सीमारोपण की मैं मांग करता हूं।

मान्यवर, आज भी गांवों में कृषक मजदूरों को इतना कम पारिश्रमिक दिया जाता है कि उससे उनके परिवार का दोनों समय का भोजन तो दूर रहा, एक समय का जलपान भी नहीं हो पाता है। अतएव न्यूनतम वेतन नियम का कठोरता के साथ पालन किया जाना चाहिये। इसके अतिरिक्त बंधुआ मजदूरी-प्रथा मानवता के लिए अभिशाप है। उसको समाप्त करने हेतु बंधुआ श्रमिकों का पुनर्वासन ही एकमात्र विकल्प है। उनके पुनर्वासन की योजना को अधिक तीव्र गति तथा प्रभावी ढंग से चलाया जाना चाहिये।

श्रीमान्, अनुसूचित जातियों तथा अनुसूचित जनजातियों का शोषण सतयुग, द्वार, वेता तथा अलियुग यानि युग-युग से होता आया है। उनके कल्याण

तथा विकास के लिए जितना भी काम किया जाये वह कम है। आज भी अधिकांश परिवार निर्धनता की रेखा के नीचे हैं। सरकार के द्वारा उन्हें जो भी सहायता पहुंचाई जा रही है उसमें वृद्धि की जाये तथा यह भी ध्यान रखा जाये कि उन्हें उसका लाभ प्राप्त हो सके। हरिजन कल्याण की विशेष घटक योजना का उनको लाभ प्रदान करना होगा जो अभी भी बैंकों द्वारा समुचित सहयोग तथा अधिकारियों के संकुचित एवं भ्रष्ट दृष्टिकोण के कारण उन्हें नहीं प्राप्त हो रहा है।

जीवन की सबसे बड़ी आवश्यकता है भोजन तथा जल की। आज भी भारत के अधिकांश ग्रामों में पेयजल की समुचित व्यवस्था नहीं है। यथाशीघ्र इस समस्या का समाधान होना चाहिये। अनुसूचित जाति तथा अनुसूचित जनजातियों की वस्तियों की ओर विशेषरूप से ध्यान देना होगा।

भोजन तथा जल के पश्चात् सबसे बड़ी आवश्यकता है आवास की। गांवों के निर्बल वर्ग जिनके पास मकान नहीं हैं उन्हें मकानों के हेतु यथाशीघ्र भूमि उपलब्ध कराई जानी चाहिये तथा मकान बनाने हेतु वित्तीय सहायता के कार्यक्रम का विस्तार किया जाना चाहिये। भवन निर्माण हेतु जो धनराशि निर्धारित की गई है वह कम है उसमें वृद्धि की जानी चाहिये।

जिस प्रकार से गांवों में अनुसूचित जाति तथा अनुसूचित जनजाति एवं निर्बल वर्ग के पास समुचित भवन नहीं हैं उसी प्रकार से नगरीय क्षेत्र में वस्तियों की स्थिति अत्यन्त चिंताजनक एवं गंभीर है। नगर के पालतू पशु उनसे अच्छी दशा में रह रहे हैं। उनके हेतु गृह निर्माण

कार्यक्रम के विस्तार तथा तीव्रता की आवश्यकता है।

विद्युत् विकास की आधारशिला है। विद्युत् का उत्पादन हमारी आवश्यकता से बहुत कम है। जो है उसको गहरी क्षेत्रों तथा ग्रामीण क्षेत्रों में निष्पक्ष रूप से वितरित की जानी चाहिये। विद्युत् के अधिक से अधिक उत्पादन का हर संभव प्रयास करना होगा जिससे कि राष्ट्र के समस्त गांवों का विद्युतीकरण हो सके।

पर्यावरण संतुलन की दृष्टि से परिकल्पित राष्ट्रीय वन नीति के अनुसार कुल भूभाग का एक तिहाई वनों से अच्छादित होना चाहिये। वायुमैस एवं ऊर्जा के वैकल्पिक स्रोतों की खोज आवश्यक है। अतएव पेड़ लगाने के कार्यक्रमों, सामाजिक और कृषि वृक्षारोपण कार्यक्रमों तथा गोबर गैस व ऊर्जा के अन्य साधनों के विकास के कार्यक्रमों का दृढ़ता के साथ कार्यान्वयन किया जाना चाहिये।

मेरे विचार से राष्ट्र की समस्त समस्याओं में सबसे बड़ी समस्या है बढ़ती हुई जनसंख्या। यह आवश्यक है कि परिवार नियोजन को स्वैच्छिक आधार पर जन-अभियान के रूप में चलाया जाये। मान्यवर, आप स्वयं बड़े कार्यकर्ता हैं। मुझे इस बात की प्रसन्नता है कि हमारे उपलब्ध महोदय इस कार्यक्रम में व्यक्तिगत रूप से अधिभाषित रुचि ले रहे हैं। मैं इस बात के लिए बधाई देना चाहता हूँ। इसके लिए वातावरण बनाया जाना चाहिये। जन-प्रतिनिधियों तथा अधिकारियों के द्वारा उदाहरण प्रस्तुत किये जाने से अनुकूल परिस्थितियां बनेगी।

सरकार का यह भी कर्तव्य है कि जनता को स्वास्थ्य की सुविधा प्रदान करे। अतएव यह आवश्यक है कि सामान्य

[डा० रुद्र प्रताप सिंह]

प्राथमिक स्वास्थ्य सुविधाओं में अधिक विस्तार किया जाये। साथ ही कुछ रोग, क्षय रोग तथा अंधेपन जैसी कुछ व्याधियों के रोकथाम के हेतु यथासंभव उपाय किये जाने चाहियें। मुझे दुःख है कि इस वित्त विधेयक पर चर्चा का शुभारम्भ करते हुये विरोधी पक्ष की ओर से जिन सम्मानित सदस्यों ने अपना अभिप्रायण किया उन्होंने अंधेपन पर अधिक भाषण किया परन्तु शायद उनको इस बात की जानकारी नहीं है कि हमारी आदरणीय प्रधान मंत्री जी देश में अंधेपन की रोकथाम के लिए सब कुछ करने के लिए प्रस्तुत हैं।

श्रीमन्, महिलाओं तथा बच्चों के कल्याण के कार्यक्रमों को उच्च प्राथमिकता दी जानी चाहिये। स्वस्थ माताएं ही स्वस्थ बच्चों को जन्म देती हैं जो कल के भारत के नागरिक तथा निर्माता होंगे। अतएव गर्भवती महिलाओं, माताओं, बच्चों खासकर आदिवासी व पिछड़े क्षेत्रों में रहने वालों के पीछे आहार कार्यक्रम को तीव्र गति से कार्यान्वित किया जाना चाहिये।

जिस प्रकार से शरीर को अच्छा स्वास्थ्य चाहिये उसी प्रकार से बुद्धि को शिक्षा आवश्यक है। 6 से 14 वर्ष के उम्र के बच्चों को, विशेषकर बालिकाओं के लिए अनिवार्य प्राथमिक शिक्षा का विस्तार होना चाहिये। साथ ही प्रौढ़ शिक्षा कार्यक्रम को बढ़ाया जाना होगा।

अर्थ व्यवस्था में सुधार लाने के लिए काले धन पर रोक लगाने की दिशा में तस्करी, जमाखोरी और कर की चोरी करने वालों के विरुद्ध कठोर कार्यवाही की जाये और अभी तक इस दिशा में जितना

कार्य किया गया है उसके लिए मैं अपनी आदरणीय प्रधान मंत्री जी को और अपने वित्त मंत्रालय को बधाई देना चाहता हूँ। श्रीमन्, समाजवादी समाज की संरचना में सार्वजनिक क्षेत्र की भूमिका अत्यन्त महत्वपूर्ण है। अतएव सार्वजनिक क्षेत्र के संस्थानों की कार्यकुशलता और क्षमता का उपयोग तथा आन्तरिक संसाधन जुटाने की शक्ति बढ़ाकर उसकी कार्य-प्रणाली में और सुधार लाना होगा।

श्रीमन्, मैंने कुछ प्रमुख समस्याओं का उल्लेख किया है। मैं भारत की प्रधान मंत्री तथा विश्व की महान नेता श्रीमती इन्दिरा गांधी को इस बात के लिए बधाई देना चाहता हूँ कि उन्होंने भारत की जनता की समस्याओं को उनकी भावनाओं और आकांक्षाओं के अनुरूप निराकरण के हेतु 20-सूत्री आर्थिक कार्यक्रम की घोषणा की है। उनके नेतृत्व में समस्त समस्याओं के निराकरण तथा जनता को लाभ पहुंचाने का कार्य युद्ध-स्तर पर किया जा रहा है। मुझे इस बात की प्रसन्नता है कि उनके नेतृत्व में सरकार समस्याओं को हल करने में और अपने कार्यक्रमों को आगे बढ़ाने में सफल रही है। मैं सुयोग्य वित्त मंत्री जी को भी इस बात के लिए बधाई देता हूँ जो उन्होंने वित्त विधेयक में उक्त आर्थिक समस्याओं की ओर विशेष ध्यान दिया है। समस्याओं के समाधान तथा भारत के विकास के हेतु जो कर प्रस्ताव उन्होंने किये हैं, मैं उनका हृदय से स्वागत करता हूँ।

अन्त में मैं इस सम्मानित उदन का अधिक समय नहीं लेना चाहता हूँ। अन्य बातों पर हमारे दल के विद्वान सदस्य प्रकाश डालेंगे। मैं हिन्दी कविता

की चार पंक्तियां पढ़कर अपनी बात समाप्त करूंगा—

थककर बैठ गया जीवन से हार मान ली, कहने लगा निराशा मानव की छोटी है, संघर्षों के लिए जिन्दगी मुझे मिली है, पथिक न थककर हार, घरा तुझ से छोटी है।

इन शब्दों के साथ मैं वित्त विधेयक, 1983 का समर्थन करता हूँ तथा आपको पुनः धन्यवाद देता हूँ जो आपने मुझको इस महत्वपूर्ण विषय पर अपने विचार प्रकट करने का अवसर दिया।

DR; BHAI MAHAVIR (Madhya Pradesh): Mr. Vice-Chairman, Sir, the Finance Bill has brought the budgeting process to its final stage and what we are seeing here is more or less a discharge of our duty because we know that the Government has already made up its mind with regard to the financial affairs of the country for the year that has commenced. When I spoke on the budget, I had occasion to make a few suggestions to the hon. Finance Minister. But, as is usually the case, very few suggestions find favour with the Government, even though from the common sense angle or from the angle of the Government itself, we feel that those suggestions should have been accepted. When the hon. Finance Minister takes pains to check misuse of funds by corporations and takes various measures to plug loop-holes, one would have thought that he is very much interested in stopping misuse of financial resources by men who command industrial units in the private sector. But I am surprised to notice that year after year a suggestion which should make sense with the Finance Minister and which has been put forward has not been found acceptable by them.

When a particular expenditure is disallowed to a company or a particular concealed income is discovered, what do the income-tax authorities do? They impose tax and penalty. Tax as well as penalty are imposed on the company and the people who are responsible for this mischief or misuse of authority—the direc-

tors or may be, the managing director, maybe, the director in-charge, maybe, the chairman or maybe the managers—they do not have to pay anything. They do not suffer any penalty. They are not put to any trouble. The payment or the punishment or the penalty is borne by the shareholders. The company being a legal entity the shareholders have no way of protecting their interests against the directors who first make wrong impermissible charge, as well as for the company and when they are discovered, the shareholders have to pay for those impermissible charges as well as for the penalties which are imposed by the income tax authorities for those wrong actions. Could it not be made binding that whenever such disallowed expenditure is there, whenever concealed income has been discovered, the penalty be imposed on the persons responsible for doing it and not on the company* as such? If that were done, the people who are guilty of these deeds would at least have some reason to feel discouraged. The honourable Finance Minister has, in the course of his statement in the other House, referred to a number of things which were placed before him for his consideration. For example, he was asked about the raw deal which the small-scale sector has got at his hands. He has not denied it. He has not tried to defend what hardship the Budget proposals are bound to cause to the small-scale sector. He has not tried to defend them excepting by a reference to something which he calls a technological revolution which we are having. He says, "The small-scale sector has suffered. But was it not inevitable in a situation of technological revolution which we are having? We could not but keep pace with the times." I do not know what exactly he means by keeping pace with the times. Does he mean to say that we have to accept the technology which we find in vogue in the Western industrialised countries or even in the Soviet Union? If that is so, well, let us be told that the Government has lost its faith in what it considers or it has been considering till this date to be the Gandhian path. I suppose the charkha symbol is still embossed on the flag of

[Dr. Bhai Mahavir!]

the ruling party. Is that just a decoration, piece or does it signify something? I was under the impression that we have some faith in the philosophy which was propounded by Mahatma Gandhi. The reservation, for small units, small industries, was introduced today even if for no other reason, for the reason that we are a country which has such a monumental unemployment problem to sort out. For this reason at least we have to evolve a technology which will be labour-intensive, which will not depend upon the highly sophisticated capital-intensive methods of the West. When the Finance Minister talks of the revolution, I begin to fear that the days of the small-scale units are numbered. Only other day I was in America and I was in a car with a friend of mine. Casually the friend mentioned: Do you know this car is wholly manufactured by robots? No human agency has played any part in the production of this car.

That is one way of, or one stage of, revolutionising industry. Does the Finance Minister want to take India to that stage where industry is run by robots? Even in those countries where it is done, the question has come up as to who is going to purchase the products of industries which are run by robots? For purchasing their products, you will have to have labour, and without labour being employed, there will be no income and without income in the hands of people, these products will pile up in the industries, their yards or stores. They will not find purchasers. That is the logic behind Mahatma Gandhi's insistence that we should use simplest machinery which a man can use and run and with which he becomes efficient.

That machine does not do the work of a man. His philosophy was, let not machines become masters, let us remain masters of machines. If that was the logic, then that logic seems to be losing its hold on the thinking of the ruling party.

I wish to refer to it again because today the reservation system for small-

scale industries is under pressure. Even as it was, the reservation system had no statutory backing. It was based on executive orders. Due to absence of statutory sanction, there was no way for a small-scale unit to seek protection by going to the court against the wrongful working of this formula. I know of a number of cases where an item reserved for small-scale sector was allowed to be produced by large-scale units. Tooth paste is one instance. It was reserved for small-scale sector. But we find that tooth paste is virtually monopolised not only by large-scale units, but has been monopolised by one big monopoly house which is a multi-national called Colgate. If that is so, what does this reservation mean?

A gentle man who knows what he talks was explaining to me that reservation means that even if it is reserved for the small-scale unit, others also will be permitted to produce it. On that analogy, if a railway berth is reserved in my name, it means that others will sit on it. If that is the meaning of reservation, then we have to learn many new things in life.

Apart from that, the present system of including new items in the reservation list and excluding some old items from it is left to the arbitrary decision of the Ministry. I know of cases where small-scale units are not even informed of it, much less consulting or explaining to them why there was justification for its being excluded.

The basic approach of our financial or economic or budgetary policy has to be creation of more jobs and not more investment on machines. Can the Finance Minister tell me how far this particular Budget has achieved this objective? Has the Finance Minister any thought to this? What I find is that he has given incentive for more investment and more investment means more sophisticated machines and more sophisticated machines mean less number of jobs. Already per unit of capital investment, the number of jobs is going down over the years. If this trend

continues, let us forget that we shall "ver be able to solve our unemploy-nent problem because it will keep on ring year after year, however soft we may be in our talks about our concern for the unemployed youth in the country.

There are other difficulties also for small-scale units. There are difficulties of finance. There are difficulties of raw materials. There are difficulties of competition. I have heard a number of in- which I shall refer to briefly to emphasize my point. Before I go to that. T wish to mention another factor which I feel emphasizes one important aspect.

The Government makes a good provision with one hand and with the other hand it takes away or withdraws that provision.

Now, you know. Sir, that there are Government provisions for providing cheap paper for the production of books for spreading literacy, for spreading good literature, among the people and 'ho-j people who publish on that paper have to indicate that the took has been published on subsidized paper supplied by the Government. On the one side, Sir, we wish the books to become cheap and to reach the reading public 'and ihe newly educated or literate people, at lesser expense and, on the prher side, we raise the postal charges, the parcel charges and the registration charges in such a way that whatever advantage we give on the one side is withdrawn totally and perhaps more than totally on the - got some figures with me. I have this representation with 'rne from ihe Federation of the Indian Pub have been crying hoarse from the house-tops since the day th? Budget was* introduced about the disastrous effect the new postal rates would have. They say that for a book which costs ten rupees or eleven rupees, the postal charges will today be four rupees or five rupees merely for taking the book from this place to, say, a village in the Kangra district and the cost will be half the cost or the money spent on

publishing, on printing, on blinding, on royalty, on packing, on despatching, etc. and all that will be only twice the of the postal charges or the cost of the post office job. This is one instance of how callous we become towards our majer obejetives for the mere purpose of getting some more money. Is the Finance Minister interested only in receiving revenue or is he interested in achieving certain social objectives with the help of the Budget as an instrument? We thought that the Budget was an instrument for social uplift, for achieving certain social objectives, and one of the objectives, we naturally thought, was that literacy had to be spread. We have been keenly feeling that unemployment is one of the very big failures of our economic policies and if we cannot remove unemployment, at least let us start in the direction of giving more and real encouragement to the small units. Sir, I have here a Press clipping from the "Rajasthan Patrika".

स्टील के भावों में
गिरावट से जोधपुर की आधी इकाइयां
बंद ।

राजस्थान स्टेटलैस स्टील, रीरोलमें
एसोसियेशन के अध्यक्ष ने बताया है कि
स्टील उद्योग में उत्पादनिक एवं स्व
चालित इकाइयां स्थापित हो जाने से
स्टील के भावों में आई वृत्त्यधिक गिरा-
वट से देश की एक हजार इकाइयों में
से करीब 6 सौ इकाइयां बंद हो गयी है
जिससे करीब सवा लाख श्रमिक बेकार
हो गये हैं। उन्होंने बताया कि जोधपुर
की 55 इकाइयों में से 38 इकाइयां
बंद हो जाने से करीब सात हजार श्रमिकों
की छुटनी हो गयी है ।

Sir, this is one instance. Let me refer to another instance which the Finance Minister may look into. Well. I have been bothering him about it earlier also. It is about the rubber industry. Sir, I have the "Financial Express" of today before me. It says:

[Dr. Bhai Mahavir]

"The State Trading Corporation is in a tight spot regarding rubber imports."

Why, Sir? It says further :

"The STC has been put in a spot on the question of rubber imports. Unless the Union Finance Ministry exempts such imports from the various applicable duties, the blended cost of the imported rubber would be more than the record domestic price of around Rs. 20,000 per tonne. Already the Corporation is reported to have indicated to some tyre units that the issue price of the imported rubber is likely to be around Rs. 22,000/- per tonne if the duty exemption is not forthcoming. These tyre units had indicated a maximum price acceptable to them in their application for registration of one month's requirement with the **STC**."

Again it says :

"The tyre prices may be hiked again. Now it is selling at Rs. 20/- per kg. and the STC is asking the small rubber-producing units to make advance deposits with them without any formality which even a normal business concern is expected to observe".

How, Sir? You see what it says:

"The price is not indicated. But the STC is asking for a bank guarantee from the units."

They ask for a bank guarantee even without indicating the price to the units'

They did not indicate the approximate time when the rubber will be delivered. And, Sir, the earnest money has been increased from Rs. 1250 per tonne to Rs. 1500 per tonne. The situation is that 80 per cent of customs and other import duties are there and if they remain this will be the death-knell of most

of rubber units in our country, excepting, of course, big multinationals who can dictate their own terms. Small units, some of which got export awards for having exported goods up to, and more than, Rs. 1 crore during the year—many of them are facing closure because they do not have the raw material. And why do they not have raw material? The reason is very simple. The Commerce Ministry announced its import policy on 15th April. It allows import of rubber through STC under Appendix VIII of the Policy. But the STC has till date not—at least to my information—made any arrangements for import and four thousand units, therefore, are threatened with closure. And the report, therefore, is that unless the Finance Ministry exempts the industry from this duty, which comes to about 80 per cent of the value, there will be no rubber forthcoming, with Kerala also suffering from drought because of which rubber output is reduced to a trickle. There will be a crisis in rubber industry, leading to widespread unemployment.

Sir, I am reminded of the fact a few months ago. Sir, in this House I had occasion to suggest to the Minister that since rubber was selling at low price in the international market—it was selling at Rs. 7 or Rs. 8 per kilo—I suggested to the Government that that was the time for a long-term arrangement with some rubber producing country, long term for three or four years, so that we can be assured of such a strategic material as rubber is. No heed was paid to it. From Rs. 7 or Rs. 8 per kilo today the price is Rs. 10 and 20 per cent more through foreign exchange. We shall have to suffer because of absence of any decision. This Government, Sir, is incapable of taking a decision. It is not a Government which works, it is not a Government which understands. It is not a Government at all, I would say. Now we are going to suffer for a number of years, because a rubber plant cannot be grown in the twinkling of an eye. It takes a number of years. Therefore, you have to import it. Even to import what more sensible way can there be

than to enter into a long-term arrangement with some rubber producing country? Nothing has been done. And today, Sir, we have rubber selling in this country at Rs. 20 a kilo whereas the floor price is just Rs. 8.25 or so for the protection of the grower. Is there anybody to protect the industry? Is there anybody to look after the interests of the workers? No one. This Government is in thinking of the workers only at the election time and only at election meetings and not bothering about them after that. Sir this is one aspect. Dunlop has already come out with its intention to further increase the tyre prices, and if tyres go up, transport cost goes up and everything else goes up, because that has a snow-ball effect.

Now, I come to the finance aspect. How does the small industry plan in respect of finance? Sir, the finance position is that over the months we have been asking the Government to remove the credit squeeze so that at least some units can breathe with ease. But that has been on paper. We are told that this has been done. My information, Sir, is that it is far from that. Although at that time it might have been done through powerful sources, but many of the local branches are asked to take permission from the head office before sanctioning even a small loan. One unit, I know; it is in Haryana. Three years before it applied for working capital, and it has not got the working capital till now. You may say that I am talking of some new project which the bank has to enquire about and to verify the credentials of. The machinery has already been financed by the State Bank.

Some Rs. 50,000 were sanctioned three years back. By the time those Rs. 50,000 were given, the repayment time started and they have already charged Rs. 20,000 as repayment of an instalment. But the unit has not got anything like the working capital so far. How is a small scale unit expected to work in the situation? But that is nobody's botheration in this Government. Sir, the local managers are virtually powerless. Their confidential circulars are that they cannot. . . (Tipu-bell rings).

THE VICE-CHAIRMAN (SHRI SAT PAUL MITTAL) : There are five minutes left

DR. BHAI MAHAVIR : I will finish in five minutes.

Sir, the local manager is virtually powerless because all papers have to be sent to the regional manager. The regional manager has the power to sanction upto Rs. 5 lakhs. But he does not sanction. The chief regional manager has the power to sanction upto Rs. 10 lakhs. But he also does not do anything. Everybody keeps on passing the buck to the higher officials and the small unit keeps on starving for want of funds and the people go on watching for somebody to descend from the heavens and give some sort of a relief. Sir, this unit is a rural-based unit. This is a unit which is connected with the food industry; rice dehusking rollers are to be produced by this unit. And this is a top priority unit, a unit which is supposed to be given the priority. And this is the fate of such a unit.

Sir, several years back an industrial area was sought to be developed in Alwar. A friend of mine who was courageous enough to give up his well-settled job with a State Government, who wanted to attempt to sell on his own went there and tried to set up a unit. Only yesterday he was telling me that he has come back disappointed and his information was that out of about 150 or so units, only five or seven are doing well which are large enough to sustain the shocks which the present situation gives. Otherwise, most of the Others are virtually in their last moments. Sir, power shortage is the cause. And who is responsible for this power shortage? The Finance Minister has been honest enough to say that the functioning of the State power houses is extremely poor. Well, Sir, when he says that the performance of the State Electricity Boards was extremely poor is that something which the Government wants to be congratulated? Our friends on that side are profuse in their congratulation* to

[Dr. Bhai Mahavir]

the Government for all sundry things. I think, somebody will get up and console the Government for the performance of the State Electricity Boards also. But, Sir, the situation remains that whatever you wish to do unless you are able to do it with efficiency, with honesty and with expedition you are not going to achieve any results although, of course, with the majority that you have, you will be able to take this Finance Bill through, and for that matter this House does not have even the power to stop this Finance Bill from going through.

But, Sir, all I wish to say is that there are a number of things which the Finance Minister will have to bother about if he wishes to justify the faith which people had reposed in them when they voted this Government to power. Sir, in regard to Defence, he has said that the Defence expenditure had increased substantially. In 1980, it was a little over Rs. 4,000 crores. Today it is nearly Rs. 6,000 crores. Defence was the major contributor to the non-plan expenditure. Therefore, even if he wanted, hardly we could do much in these areas. Sir, he has thrown up his hands in respect of this Defence matter also. I would like to submit, Sir, that there is a lot which needs to be done in the matter of Defence expenditure also. We have been taking up high-sounding projects ranging from the advanced Patton tanks to our own fighter plane and indigenous submarine, our *swadeshi* missile, even our national infra-red detectors. Most of these projects have either proved duds or they have been sabotaged. And there is no understandable reason for this except that there are vested interests even in our research establishments in the Defence who want the country to remain dependent on imports because that is the opportunity which gives them occasions for jaunts outside and possibly kick-bales.

3 P.M.

Sir, I would urge the hon. Finance Minister, therefore, with these words

that having got the Finance Bill through both the Houses of Parliament, it is not the end of the story, actually the story starts, actually his job will commence at this moment. Some of the observations we are making these are not observations which are Himalayan in dimensions. They can very well be accepted even through executive decisions. For example, in this matter of postal rates, which I referred to the Postal Department can very well revise these postal rates just as they raised the postal rates before the Budget was introduced. If some of the objectives which we have in view, the basic objectives, they are not to be thrown overboard, these things need to be done. I have given a number of suggestions in the matter of Defence. It is high time that we went into the manner in which our Defence Research is functioning and drew up a list of the objectives which were taken up, the expenditure which was expected to be incurred on them, the time by which they were to be completed and asked ourselves the question, why we see such poor performance by way of results? Sir, what is necessary is performance orientation of our objectives. Unless we are able to establish a performance checking and such a checking which is objective, which is opposed to favouritism which does not bother for the individuals, high or low but which is able to deliver the goods,

we do 'hat all budgeting become a hoax and the people' will lose all faith in it.

Sir, my submission is that we are a poor country, a country which has inherited a lot of poverty. We have become poor. We were not poor all the time. We have become poor over the last few centuries. Today if we wish to win this battle against poverty we have to ensure 'hat every rupee which the Government raises by way of revenue goes the longest way in the performance of its job, in 'he achievement of the objectives which the Government 'i' has set before it. Let them not accept our objectives. But their objectives at least, they should keep before them and let them judge every time, every day, every month whether the rupee that they have been entrusted with, that is being taken to go the

longest way for the purpose of serving these objectives. If we do that, well then, it may be that we can turn the corner and hope for better days. Otherwise, it is just a formality and next year again we will come with 'the same sort of criticism of the Government and the Government on that side of the House will sit with clogged ears unmindful of what is being said from this side.

SHRI B. IBRAHIM (Karnataka): Mr. Vice-Chairman, Sir, I rise to support the Finance Bill. At the very outset as a Member representing Karnataka it is my bounden duty, Sir, to bring to the notice of the Central Government and also the Finance Ministry that project amounting to the tune of Rs. 6,000 crores has been deferred as far as Karnataka State is concerned. In this connection, Sir, while taking this opportunity I would like to place before the House all the projects in detail, one by one.

Sir, first of all, I would like to deal with the Mangalore refinery. Sir, as I have already explained in this august House in a special mention a few days ago, in 1982 the Union Ministry of Petroleum made an announcement in this House that the Central Government has taken a decision to establish two refineries each with a capacity of six million tonnes one at Karnal in Haryana and another at Mangalore, which is my home town in Karnataka State. Sir, after that two departments have gone to these two places which I have referred to and we do not know whether any feasibility report has come before the Central Government. The other day I learnt through some sources that the feasibility report has reached the Central Government and in this connection, Sir, in the Economic Times, in November 1982 it has appeared that the Central Government is giving higher priority to the Karnal refinery and the commencement of work at the Mangalore refinery might get delayed on account of resource constraints.

Sir, if this is the case, this is nothing but discrimination which the Central Government is going to do. In this connection, as a Member representing Karnataka, and also, as I said earlier, Mangalore being my home town, I am very particular that the Central Government should take up both

these projects simultaneously which they have promised in this august House.

Sir, I come to the second point in regard to the new power projects in Karnataka. Sir, Karnataka is undergoing a period of acute power shortage. The power problem of the State has to be solved on a short-term as well as on a long-term basis, if the tempo of economic development of the State is to be kept up. This needs assistance from the Central Government. In this connection, I would like to mention some of the projects which should be considered. One is, there is a proposal for setting up a 120 MW gas turbine project based on high speed diesel oil/light diesel oil/furnace oil. The Government of India's clearance is necessary to put up this petroleum-based power generation project which will give immediate relief. The project can be completed within a year. Secondly, the Central Government has sanctioned a super thermal power project in Ramagundam in Andhra Pradesh, a nuclear power station at Kalpakkam in Tamil Nadu and a super thermal power station at Neyveli in Tamil Nadu. These two large Central sector power stations have been sanctioned to Tamil Nadu and one to Andhra Pradesh. No Central sector power station has been sanctioned to Karnataka so far. This is also nothing but discrimination. In this connection, I would like to suggest that Karnataka should also be

nuclear power station and a gas

thermal power

station. Even out of the three power stations in the South, only a small quantity of 500 MW has been allotted to Karnataka from the Ramagundam/super thermal power station. The allocation of power from the Kalpakkam and Neyveli power stations is yet to be finalised. The allocation of power from these two power stations in Tamil Nadu to Karnataka should be finalised immediately.

Sir, in addition, to solve the power problem in Karnataka State on a long-term basis, some new power projects should also be considered right now for implementation. One is, the expansion of the Raichur thermal power station from 420 MW to 840 MW and from 840 MW to 1,260 MW in stages. Necessary coal linkages should also be found. Secondly,

[Shri B. Ibrahim]

a super thermal power station of 1,000 MW should be established at Mangalore with coastal movement of coal.

Now, I come to the other very important project, namely, the Vijayanagar steel plant. In this connection, Members of Parliament representing Karnataka in this House have been requesting the Central Government repeatedly for the implementation of this project. I would like to point out that our hon. Prime Minister, Shrimati Indira Gandhi, laid the foundation stone for this project as far back as 1971. A detailed project report for the production of three million tonnes of steel at an estimated investment of Rs. 3,000 crores was submitted to the Ministry of Steel by the Board of Directors of the Steel Authority of India in 1981-82. A firm investment decision is yet to be taken. In the meanwhile, after 1971, clearance has been given to the VIZAG steel plant and a proposal for another steel plant in Orissa is also under consideration. Karnataka has one of the richest iron ore reserves in the world and this iron ore is being exported without any value addition. The case of Karnataka for an integrated steel plant is long overdue. Sir, a provision of only one crore has been made in the Central Budget of 1983-84 which is totally inadequate.

Central Government has been requested to give immediate clearance for this project which is of vital importance to the economic development of the State. I would request the hon. Finance Minister to look into this matter and to take immediate decision in this regard.

Coming to the other aspect. I would like to mention about the expansion project of Indian Telephone Industries in Bangalore. The ITI, which is a Central public sector undertaking, started in Bangalore with the full cooperation of the Government of Karnataka. New activities of ITI have been started in Palghat (Kerala), Srinagar (Jammu and Kashmir), Rai Bareilly and Naini (U.P.). The main item of manufacture at the Bangalore unit of ITI is the strowger system of telephone exchanges and cross bar telephone exchanges. Due to changes in technology, these have

become outdated. The conventional telephone exchanges are being replaced by digital electronic switching equipment. About 5000 persons engaged in the manufacture of conventional exchanges at the Bangalore complex will be rendered jobless within two years and will be retrenched.

To overcome the problem of retrenchment of skilled workers, the Management of ITI proposed setting up of an electronic digital switching factory at a location close to Bangalore so that the staff being rendered surplus at the Bangalore complex could be redeployed in the new factory. The management of ITI requested the State Government for a suitable piece of land and assurances for supply of water and power. A suitable piece of land was allocated and firm assurances regarding supply of water and power were also given. The French collaborators of the project saw the land and approved the location. The Ministry of Communications recommended the location near Bangalore and this proposal was also approved by the Public Investment Board. However, a decision was taken by the Central Government in August/September, 1982, to locate the Rs. 150 crores expansion project of ITI at Gonda in U.P. This has caused tremendous disappointment to the people of the State.

If it is not possible to start the digital electronic switching factory at the site already selected near Bangalore, a second plant for manufacture of the same equipment which is also under consideration of the management of ITI/Government of India, should be sanctioned to Karnataka. This will help absorb the staff being rendered surplus at the Bangalore complex. Over the years, the Bangalore complex has developed expertise for manufacture of sophisticated items. Necessary skills and infrastructure are available at Bangalore to start the electronic switching factory.

ITI have already taken a decision not to fill up any vacancies at the Bangalore complex and unless an immediate decision is taken regarding the second factory, large scale retrenchment may be inevitable in the next two years and this will cause tremendous hardship.

Regarding opening of the local head office of the State Bank of India in Bangalore, we have heard a very good news. Hon. Finance Minister has taken a decision to have the local office of the State Bank of India in Bangalore. In this connection, one Mr. S.T. Mani has also been posted at Bangalore to function as Special Officer in this local head office. But Sir, the other day I was told by the employees association that this Mr. Mani has got hardly one year's service for retirement and he is not prepared to go to Bangalore to accept this new assignment. Sir, for the last three years we have been requesting the Finance Ministry to have this local head office in Bangalore.

At last we have succeeded and some people of the State Bank of India Regional Office in Madras have come in the way and they are purposely delaying implementation of this order. I would like to draw the attention of the Finance Minister to this and request him to see that either Mr. Mani takes charge as Special Officer in Bangalore early, or if he is not willing, some other officer should be appointed to take charge at least from the 1st of June, 1983.

Then coming to the other points, in our coastal areas, the fishermen have taken lakhs of rupees as loans from the banks for the purpose of fishing industry and out of these loans they have purchased purse-seine boats etc. Unfortunately, this year they did not have sufficient catches of fish. Thereby they are not in a position to repay the instalments which they are bound to pay. In this connection they have to pay the penal interest also. So I would request the hon. Finance Minister to look into this matter. I further request him to give concession to the fishermen in the matter of repayment of loans and interest thereon.

Lastly, regarding the withdrawal of exemption from income tax for charitable institutions, I do appreciate the idea behind this provision that the big industrialists, in the name of charitable institutions, were evading payment of income tax to the Department, but at the same time I would also like to bring to the kind notice of the Finance Minister that institutions which are covered under Wakfs and

which have been all the while rendering services as charitable institutions only and not for purposes of profit, have also lost the benefit of this exemption. So I would request the Finance Minister to reconsider this aspect at least as regards the institutions covered under the Wakfs.

With these few words, I support this Bill. Thank you, Sir.

SHRI R. MOHANARANGAM (Tamil Nadu): Mr. Vice-Chairman, Sir, I am really very happy today that I am given an opportunity to speak on the Finance Bill which I rise to support. It is my duty to support this Finance Bill. But at the same time, it is my duty to deal with various aspects which have been put forward through this Finance Bill.

It has become a fashion of the day nowadays to say that there is a very big dispute between the Centre and the States and almost all the States, without any exception, come forward to say that the assistance given by the Centre is not so sufficient. At the same time, it is the Central Government which takes a major share of the State funds. Therefore, it is my duty to discuss about Centre-State relations and afterwards one by one I want to take up the provisions that are incorporated in the Finance Bill.

First of all, our State of Tamil Nadu is a State where we do not have natural resources. When I say we do not have natural resources, I am comparing my State with those States where actually the rivers are flowing continually, throughout the year, where they get coal in abundance, where they get gold and other natural resources. As far as my State is concerned, it is a well-known fact that we are not in a position to get even a cup of water very easily, especially during this year. When that is the case, especially during the past two years—from 1980 to 1982—Rs. 1,195 crores have been taken away from our Government as per the constitutional provision, through income tax, excise duties and corporate tax, whereas our State was given only Rs. 520 crores. It is not my intention to draw the attention of the hon. Members here when I say that after taking away nearly Rs. 1,200 crores we are given

[Shri R. Mohanaragam]

only Rs. 520 crores out of that. When actually the State is very badly in need of financing its programmes, when a State is reduced to a position when it has to go to the Central Government with a begging bowl, it is my humble wish that the Central Government should come forward with funds that should be somewhat sufficient to tackle the State's problems.

Sir, in the name of corporate tax, every year our State Government is giving a lot of money. This year our State has given Rs. 1,800 crores whereas our State was not given anything because a State is not at all eligible to get any share from the corporate tax. When that is the case, when we have the *Kamadhenn* in our State in the form of sales tax when we get Rs. 650 crores every year, when we are in a position to expect more than Rs. 700 crores this year, and every year we are in a position to increase it by Rs. 50 crores. I do not know why your Finance Minister came forward to completely take away the sales tax from the States and, at the same time, he wants to introduce excise duties. They may give so many reasons as to why the Central Government has come forward to take away the sales tax from the State Governments and at the same time they may come forward with reasons like, the States will definitely be benefited if sales tax is replaced by Central excise duties and thus the States would get more than what they expect from sales tax. Sir, I may say that it is one of the very important ways or one of the cunning ways to convert a federal State into a unitary State. This *Kamadhenn* of sales tax was introduced by Shri Rajagopalachariar in the 1930s. Whereas it started with some Rs. 40 crores then, we are getting Rs. 650 crores now.

Mr. Pranab Mukherjee, on the floor of the Lok Sabha, just a week ago, pointed out that as far as sale tax is concerned, there is a direct connection between sales tax collectors and the persons who pay the tax. His opinion is that there is a direct connection between the tax collectors and the persons who are expected to pay sales tax.

[The Vice-Chairman (Shri Ladli Mohan Nigam) in the Chair]

That means the tax collectors are demanding a certain amount of money from the persons who are expected to pay sales tax. Now, is it not a fact that income tax also is paid like that? Is it not a fact that Inspectors of the Income tax Department go to each and every house to assess? Is it not a fact that Inspectors of the Income Tax Department go to very big companies, impose taxes or just seize their accounts? I do not know how Mr. Pranab Mukherjee, the hon. Finance Minister, who is a very important and very intelligent man of the Cabinet has come forward to say that since there is a direct connection between the sales tax officials and the persons who pay the tax it is the duty of the Central Government to completely take away sales tax from the State and hand it over to the Centre. Whereas we are getting nearly Rs. 650 crores every year, after handing over this whole department to the Central Government, we will have to come all the way from Kanyakumari to Delhi with a begging bowl and say, we have given you 700 or 800 crores of rupees more by way of excise duties and so give us more and more. Sir, it is not only the corporate tax. Even there is a surcharge on income tax. There is a share in income tax, but there is no share given to the State from surcharge on income tax. That is why he has cleverly done certain things. He has increased surcharge on income-tax, but completely avoided giving a certain portion to the States which are eligible to get it. The States have got the right to have a share in income-tax.

Another thing is that we have backward areas where the Government of India is giving assistance to start industries there. Entrepreneurs claim for starting industries in backward areas loans from the Central Government. It takes nearly one and a half years to two years for the entrepreneurs to start an industry there. In the meantime, the financial institutions in the State give a loan to these entrepreneurs on a low rate of interest. The Madras Industrial Development Corporation has already given loan to 120 such

persons in the Tamil Nadu State and the Government of Tamil Nadu used to collect Rs. 3 crores and the Government of India used to give Rs. 3 crores to the public financial institutions. For the past one year they have failed to repay the amount. It is considered as bridge loan. Bridge loan is given by the State to the individuals. There is inordinate delay on the part of the Central Government without properly compensating these States institutions, whereby the very purpose for giving loans to start industries in backward areas has completely failed.

Also, my humble request is that when there is a change in Excise or Customs duty, the State Governments should be consulted. Without consulting the State Governments they do it. But it should be done even though it is not necessary for the Centre. Without consulting responsible persons in the States, they always do it. Frequent changes in Excise duty and Customs duty will also affect the industrial process for the States. For example, in Tuticorin and Tirunelveli, due to a change in Excise duty on bidis, this and other industries were spoiled and thousands of employees were affected. Employers completely closed their shops and lakhs and lakhs of people became out of employment.

My friend has talked about the Krishna water scheme. A gentleman here was also talking about it. We do not have the Yamuna. We do not have the Ganga. We have got only the Cauvery. For that also, we are dependent upon the Karnataka State on one side and on the other we are completely dependent on the Kerala State for getting power. Geographically our State is so situated that neither we get power nor we get water. We are completely dependent upon others.

One hon. Member said that the stronger States should come to the help of the 'weaker States with regard to economic development, with regard to industrial development. If that is to be the case, is it not the duty of the strong States to help the poor States? I come from a poor State. Tamil Nadu. Mr Vice-Chairman may laugh when I say that I come from a poor State. Tamil Nadu is really

very poor, in getting water, in getting rice, and we are completely dependent on other States. Not only that. Our Prime Minister has today accepted to come to Tamil Nadu on the 28th to inaugurate this function.- Our Chief Minister is handing over Rs. 30 crores to the hon. Chief Minister of Andhra Pradesh in the presence of our Prime Minister and the scheme is going to be implemented, for which we have to spend Rs. 436 crores. I request our Finance Minister, I request our Prime Minister to take necessary steps not only to inaugurate the function but also to give 50 per cent share for it from their funds. The Government of India, the Industry Department, have listed 87 districts in the whole country as backward. These 87 districts are considered to be backward. Just now I told you that I come from a poor State. When I turned the pages of the book one after the other, I could not find even a single district belonging to Tamil Nadu given as a backward district. I do not know who the persons are who are responsible for selecting the backward districts in the whole of the country. In Tamil Nadu, in my State, Sir, not even a single district has been selected as a backward district, and all the 22 districts have been selected as forward districts.

Sir, next to agriculture, the handloom industry is a very very big industry in our country. More than 18 lakhs of people are completely dependent on this handloom industry in our States. Because of the powerlooms and because of the sophisticated machines, just now our friend, Dr. Mahavir has pointed out, 90 per cent of the total employees are completely out of employment, and we have represented today before our Prime Minister, and she has accepted that she will definitely help the poor employees of handloom and advise the Finance Minister to take up this case and render necessary help for the poor employees who are completely engaged in the handloom industry.

Sir, so far, in my life I have never seen such a grave situation prevailing in my State. As I said yesterday, Sir, really thousands and thousands of poor ladies are standing in queues to get a cup of water. Just they are bringing water from the

[Shri R. Mohanaragam]

well at a depth of 85 to 100 feet. likewise, when we are suffering, when we assess how much amount we are in need to solve this problem and when we have requested the Central Government to give Rs. 220 crores for this purpose, our Government has given only Rs. 63 crores, not exactly given, they have sanctioned a ceiling of Rs. 63 crores, out of Rs. 220 crores which we have asked for this particular purpose, whereas after taking the income-tax and other taxes not only are they giving 40 per cent of the total amount which they take from our State but also when we claim this amount for this grave situation, they give only one-fourth of the amount which we asked for.

Next, Sir, Rameshwaram, Mahabalipuram and Kanyakumari are very important places in my State. Last year I raised a question. The then hon. Minister, Mr. A. P. Sharma who was holding charge of Tourism and Civil Aviation, had pointed out on the floor of Parliament that nearly Rs. 20 crores had been sanctioned for the Rameshwaram Scheme, Rs. 7 crores for the Mahabalipuram Scheme and Rs. 12 crores for the Kanyakumari Scheme. But yesterday when I raised the same question I was given an answer that no such proposal was there. I do not know why one Minister is giving a favourable reply and another Minister is giving different answer. There are some changes in between. Mr. A. P. Sharma has gone, and another Minister has taken charge now. And I want the Finance Minister to check up this thing, whether they have sanctioned any amount for these three important schemes for Tamil Nadu at Rameshwaram, Mahabalipuram and Kanyakumari.

As far as my State is concerned, in the year 1976 it was the fifth in Central investment. Tamil Nadu was fifth in the whole country. But in the year 1981, Sir, in Central investment, from the fifth position, Sir, it has come down for the 9th position within five years. My State, Tamil Nadu, has been sent down from the 5th place to the 9th place by reducing the Central investment in Tamil Nadu by the Centre. It is not only in investment. Sir, the number of employees who are working

in the Government undertakings and Departments and also institutions in which the Central Government investment is there, in those companies, are going down day by day. And Sir, the main reason is, when we ask for a petro-chemical complex, the answer is no; when we ask for an atomic power project, the answer is no. Whenever we members belonging to that particular State asked for any industry, when we asked for a particular industry to be set up there, not only have they refused to give sanction, not only have they refused to give a licence, but also they have asked the persons who came forward to set up industries in my State, to go to other places to set up the industries, especially in this part of the country. Sir, when all these things are there, there is no equality between States. There is discrimination between States. That is why I am using this time when I discuss the Finance Bill, to request the hon. Finance Minister to look into all these matters one by one and do the needful for our State.

With these words, while I am supporting this Bill, I request him once again to look into the entire thing and do the needful for our State. Thank you.

श्री दयानन्द सहाय (बिहार) : उप-सभाध्यक्ष महोदय, मैं फाइनेंस बिल के सपोर्ट में खड़ा हुआ हूँ। यूँ तो बजट और फाइनेंस बिल हर साल पेश होता है और पास होता है। यह परिपाटी और डब्टी है पार्लियामेंटरी की सिस्टम की। लेकिन इस वर्ष के बजट में दो महत्वपूर्ण बातें हुई हैं जिन पर मैं कुछ सविस्तार कहना चाहता हूँ। वित्त मंत्री की तरफ से बहुत सारी अच्छी बातें कही गई हैं। देश की आज जो आर्थिक, राजनीतिक और नैतिक परिस्थिति है, उसमें जो यह बजट पेश हुआ है, जो फाइनेंस बिल पेश हुआ है, इसे मैं बेलेंसड, प्रोग्रेसिव और सोशलिस्ट डेमोक्रेटिक बजट कह सकता हूँ। जो दो मुद्दे हैं जिन पर मैं बोलना चाहता हूँ वह ये हैं कि पहली बार फाइनेंस मिनिस्टर ने यह कदम उठाया कि जो

कारपोरेट बाडीज हैं, उनके डिविडेंड प्रॉफिट पर कम से कम 20 प्रतिशत इनकम-टैक्स लगेंगे और दूसरी बात यह है कि इस बार हमने नान-रेजिडेंट इंडियंस को, जो भारतवर्ष के बहुत सारे लोग बाहर चले गये, वहां काम करते हैं और कमाते हैं, उन्हें इनवाइट किया है कि आप आइये और भारतवर्ष की आर्थिक प्रगति में आप भी अपना हाथ बंटाइये।

जहां तक पहला सवाल है, उस पर तो देश में इतना हल्ला नहीं हुआ, लेकिन जो दूसरा सवाल है कि नान-रेजिडेंट इंडियंस को भारतवर्ष में बुलाया गया है, तो इस पर सारे शेयर बाजार में पूंजीपतियों का दिल हिल गया है। जिस अखबार को पढ़ें, उसमें यही चर्चा हो रही है कि यह तो मैनेजमेंट टेकओवर की कोशिश है सरकारी मदद से। इस के द्वारा गलत लोग आएंगे और यहां की इंडस्ट्रियल व्यवस्था डिस्टर्ब कर देंगे, इस तरह की चर्चा है।

जहां तक पहला सवाल है, उस पर मैं कहना चाहता हूँ कि अभी तक क्या व्यवस्था है। कहने के लिए सरकार कहती है, हमारा कानून कहता है कि 65 प्रतिशत टैक्स लगाते हैं कारपोरेट बाडीज पर, लेकिन आप एक्चुअल देखते हैं कि क्या पेमेंट करते हैं। तो बड़ी-बड़ी कंपनियां जो हैं, एक प्रोफ़ेसर ने स्टडी किया है सी एम० आर० टी० पी० कंपनियों की, जिनका सौ-सौ करोड़ रुपये का कारोबार है, ऐसी कंपनियों को लिया है और प्रॉफ़िट ग्रैंड और टैक्स पेड इसका रेशो निकाल कर के कहा कि कोई भी कंपनी 23-24 प्रतिशत से ज्यादा नहीं देती है और कुछ कंपनियां ऐसी भी हैं जो जीरो टैक्स देती हैं। सर्विस होल्डर के लिए, या नौकरी करने वाले की तनखाह से आप सोर्स पर ही टैक्स काट लेते हैं, लेकिन करोड़पति जिसने

पचास करोड़ कमाया है, वह जीरो टैक्स देता है। क्यों वह टैक्स नहीं देता है? आपने तरह-तरह की छूट बनाई हुई सोशल वर्क के लिए, ग्रेसिचं के लिए, मंदिर और ट्रस्ट बनाने के लिए आदि-आदि। अगर मंदिर बनाना है बिड़ला जी को, टाटा जी को तो आप अपनी कमाई से बना दीजिए, यह गरीब आदमी टैक्स-पेयर के पैसे से मंदिर क्यों बनाते हैं। आपको मंदिर बनवाना है, तो अपनी कमाई से, ग्रेसिचं करनी है, तो अपनी कमाई से करिए। कम से कम इस पर 20 प्रतिशत टैक्स तो लगाया है।

मैं मंत्री जी से कहूंगा कि आप टैक्स का रेट कम कर दीजिए, 65 प्रतिशत न करके 50 प्रतिशत ही रखिये, लेकिन बहुत सारी जो छूट देते हैं, वह खत्म कर दीजिए। आप इनकम टैक्स का कानून सीधा बना दीजिए। मेरा यह सिम्पुल सा उनसे आग्रह होगा।

जहां तक नान-रेजिडेंट इंडियंस का सवाल है, नान-रेजिडेंट इंडियंस को जब आप ने उन को बुलाया है और कानून बनाया है, कि वे अपनी पूंजी यहां लगा सकते हैं, तो फिर आजकल सरकार डिफेंसिव क्यों है, कई स्टेटमेंट्स आ गये हैं हमारे वित्त मंत्री जी के कि वे भारतीय कंपनियों के मैनेजमेंट को डिस्टर्ब नहीं करना चाहते हैं। और आप घबड़ाइये नहीं, लेकिन देखा गया है कि भारतवर्ष की आज की जो पूंजी व्यवस्था है जिसको हम सब लोग सोशलिस्ट व्यवस्था कहते हैं, इस में क्या हो रहा है, यह पूंजीपति क्या कर रहे हैं। मैं तो कहूंगा कि यह पूंजीपति नहीं हैं, बल्कि भारत वर्ष का सब से बड़ा लुटेरा गुप्त है जोकि अपने आपको पूंजीपति कहते हैं।

[श्री दयानन्द सहाय]

आप सिर्फ एक इंडस्ट्रियल लाइसेंस लीजिए। उस के बाद जमीन सरकार दिलवायेगी, बिजली सरकार दिलवायेगी, पूंजी सरकार दिलवायेगी, मार्केट सरकार दिलवायेगी, कंट्रोल्ड मार्केट में बेचिए और प्रोडक्ट की प्राइस जैसी चाहिए वैसी रखिए। कहने के लिए प्राइस कंट्रोल्ड है। चाहे कार की प्राइस लीजिए, सीमेंट की प्राइस लीजिए, शुगर की प्राइस लीजिए, प्राइस इंडस्ट्रियलिस्ट के मन के मुताबिक तय होती है। उसके बाद अगर प्राफिट होता है, सुपर प्राफिट होता है तो वह उन की जेब में जाता है। घाटा होता है तो उद्योग सरकार को सौंप दिया जाता है कि यह सिक इंडस्ट्री हो गयी, इस इंडस्ट्री को सरकार चलावे। आज चाहे करोड़ों रुपये की भी कम्पनी हो और बहुत अच्छे इंडस्ट्रियलिस्ट हैं वह 15 परसेंट अपनी पूंजी लगाते हैं। औसत देखा जाय तो 2 से 5 परसेंट के बीच लोगों का इन्वेस्टमेंट है और यह भी फैक्ट्री शुरू होने के पहले उन की जेब में वापस आ जाता है। सारी पूंजी किस की है। सारी कैपिटल सरकार की है तो फिर सब को एक समान फ्रीडम दीजिए। आप ने इन्वेस्टमेंट किया है कि कोई खेयर खरीद सकता है। भरतराम, चरतराम, स्वराज पाल की चर्चाएं चल रही हैं। एक बिजनेस मैगजीन में पड़ा कि ज० आर० डी० टाटा ने कहा है कि भरतराम और नन्दा के बाद मेरा नम्बर आयेगा। अगर 1 परसेंट लगा कर कोई इंडस्ट्री चला रहा है तो दूसरा इंडियन 3 परसेंट लगा कर क्यों नहीं चला सकता। कहते हैं कि सब से बढ़िया मैनेजमेंट प्राइवेट सेक्टर का है। प्राइवेट सेक्टर के लोग मुनाफा करते हैं तो एट हूज कास्ट। अच्छे मैनेजमेंट की चर्चा करते हैं। हिन्दुस्तान के फाइव स्टार होटलों में सब कमरे उनके नाम

बुक रहते हैं। हजार रुपये रोज के कमरे में कौन रहता है। बिजनेसमैन रहते हैं। बिजनेसमैन पांच हजार-सात हजार खर्च करते हैं—किस की कास्ट पर? यह प्राइवेट सेक्टर कम्पनी सरकार की कास्ट पर चलती है। प्राइवेट कम्पनी का क्लक-किरानी भी जो 500 रुपये पाता है वह पांच हजार रुपये प्रतिदिन खर्च कर सकता है, हजार रुपये के कमरे में होटल में ठहर सकता है। बड़ा अच्छा मैनेजमेंट है। भरतराम जी को मैं व्यक्तिगत रूप से नहीं जानता—सुना है 15 मर्सीडीज डी सी एस को मैनेज करने के लिए रखते हैं। नन्दा साहब के यहां 5 मर्सीडीज दस-दस लाख रुपये की हैं। यह किस की कास्ट पर मैनेज करते हैं उन कम्पनियों को? पब्लिक सेक्टर को कहते हैं मैनेजमेंट ठीक नहीं है लेकिन पब्लिक सेक्टर की बड़ी से बड़ी कम्पनी के मैनेजिंग डायरेक्टर को भी दिल्ली आना है या बाहर बिजनेस से जाना है तो वह अपने गेस्ट हाउस में ठहरेगा, नहीं तो उस को आप 50-60 रुपये रोज देते हैं। यह मिथ बहुत ही गलत मिथ है। आप शुगर इंडस्ट्री को लीजिए। जब शुगर 12 रुपये केजी बिकी तो प्राफिट इंडस्ट्रियलिस्ट्स की जेब में गया। अब जब उस का दाम नीचे आया है तो करोड़ों रुपया उत्तर प्रदेश और बिहार के किसानों को दो सालों से उद्योगपति पे नहीं कर रहे हैं और कहते हैं कि पार्लियामेंट में बिल आयेगा कि उन को सोपट लोन दिया जाये ताकि किसानों को पे कर सकें। जब दिक्कत होती है तो सरकार के जिम्मे। ऐसे लोगों को हम नहीं कहते कि आप नुक्सान पहुंचाइये।

मन्त्री जी, आप ने यह फ्रीडम दी है कि बाहर के लोग इनवेस्ट कर सकते हैं। बाहर का इंडियन भी बराबर का इंडियन है। आप इस फ्रीडम को रोकने के लिए मत बढ़िये। नहीं तो जो आज की व्यवस्था है इस में चगेज खां और नादिरशाह की आत्मायें भी छुटपटा रही होंगी कि भारतवर्ष की इस व्यवस्था में हमें इंडस्ट्रियल लायसेंस मिल जाता और एक-एक साल में 50-60 करोड़ कमाते, हजारों का करलेआम न होता, दिल्ली को और सोमनाथ को लूटने की नीबत न आती। इस व्यवस्था को बदलना पड़ेगा, यह मेरी फीलिंग है। इस लिए आप फ्रीडम दीजिए, जो बाहर के लोग हैं उन को फ्रीडम दीजिए, शेयरमार्केट को डेमो-क्रैटाइज कीजिए। यह जो गिल्ट है पूंजीपतियों का वह बाहर आ रहा है, पैसा नहीं लगाते हैं, एक हेलो बनाये हुए हैं। पूंजीपति का वेटा यदि मानसिक रूप से रिटाइड भी हो तो वह मैनेजिंग डायरेक्टर बनेगा क्योंकि उस के बाप ने फैक्ट्री शुरू की थी। वहां एफीशियेंसी नहीं देखी जायेगी। जब यह पोजीशन है इस देश में तो आपने फ्रीडम दी है। उस में डारने की क्या बात है। मैं इस शेयर मार्केट के लिये आप को तीन सजेशन देना चाहता हूं। जिन-जिन कंपनियों में सरकार के 25% से ज्यादा शेयर हैं, जहां उसका 25% से ज्यादा शेयर है, जहां उस का 25 परसेंट से ज्यादा पैसा लगा हुआ है उस में ज्वारेंट बैचर डवलप करना चाहिए। जहां सरकारी इंस्टीट्यूशन्स के शेयर्स हैं वहां पूंजीपतियों को कहिये कि वे उन को खरीदें अपनी पूंजी उन में लगायें और बिजनेस करें। अगर यह मौका देने पर भी वह नहीं मानते तो आप कहिये कि जिस का उन संस्थानों में ज्यादा पैसा लगा होगा उन को फाइनेंशियल इंस्टीट्यूशन्स सपोर्ट करेंगे

क्योंकि किसी के पास मैनेजमेंट का मैजिक बैंड नहीं है। उन में इम्प्लाइज और टेक्नोक्रेट्स काम करते हैं। यह स्थान किसी परिवार के नहीं है। भरत राम, चरत राम या किसी और का उन पर अधिकार नहीं है। वहां कर्मचारी और टेक्नोक्रेट्स काम कर रहे हैं और वे ही उत्पादन करते हैं। वहां का काम आगे बढ़ना चाहिए और इस लिये आप हिम्मत के साथ इस काम को आगे बढ़ाइये। मैं आग्रह करूंगा कि इस काम में देर नहीं की जानी चाहिए।

दूसरी बात मैं कहना चाहता हूं कि जब आप स्टेट्स को डेवलपमेंट के लिए पैसा देते हैं, तो क्या होता है। मैं बिहार के बारे में जानता हूं। मैं समझता हूं कि जब आप पैसा देते हैं तो आप का उस पर और ज्यादा कंट्रोल होना चाहिए। आज मैं बिहार का इरिगेशन का बजट देख रहा था। हमारे यहां नक्सलाइट्स बहुत जोरों पर हैं। गया जिले के एक एस० पी० का स्टेटमेंट आया था कि एक मर्डर एक दिन में तो जरूर हो जाता है। कभी-कभी एक-एक दिन में दस दस परिवारों को वह मार देते हैं और यह गड़बड़ बढ़ने जा रहा है। वहां एक मिनिमम वेजेज ऐक्ट बिहार गवर्नमेंट ने बनाया है एग्रीकल्चरल लेबर के लिये। उस के अनुसार उन को साढ़े पांच रुपये प्रति दिन मजदूरी मिलनी चाहिए। बिहार का किसान उन को साढ़े पांच रुपया नहीं दे पाता क्योंकि उस की प्रोडक्टिविटी नहीं है। पंजाब और हरियाणा का किसान तो उन को 18 रुपये रोज दे पाता है। यदि ईस्टर्न यू० पी० का लेबरर वहां नहीं जाता तो नतीजा यह होता कि वहां खेती नहीं होगी। तो यह पोजीशन क्यों हुई। यह इस लिये कि बिहार में किसान की प्रोडक्टिविटी कम है। हमने वहां डेवलपमेंट के काम नहीं किये। बजट

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बनाया, पैसा दिया लेकिन काम नहीं हुआ। मैं गया जिले की बात कहता हूँ। वहाँ तीन वर्ष में 14 करोड़ रुपया इरिगेशन पर खर्च हुआ, लेकिन वड़ पैसा वास्तव में खर्च नहीं हुआ। वहाँ बिजली नहीं है, खाद नहीं है, बीज नहीं है, पानी नहीं है तो किसान की कैपेसिटी प्रोड्यूस करने की नहीं बढ़ पायी है और इस लिये वह लेबरर को पैसा नहीं दे पा रहा है। आज वहाँ पटना से डाल्टेनगंज तक सड़क से जाना मुश्किल हो रहा है। वो फाइनेंस मिनिस्टर को इस के लिये और ज्यादा इंटेरेस्ट लेना होगा जबकि भारत सरकार भी खर्च में कांटीन्यूट करती है। भारत सरकार मैचिंग ग्रांट देती है। उस को चाहे वह बिहार हो या बंगाल हो या पंजाब हो, चूँकि वह मैचिंग ग्रांट देती है, सेंट्रल ऐड देती है इस लिये खर्च के डे-टु-डे एक्जीक्यूशन पर भी अपना कंट्रोल रखना चाहिए और इस के लिये उसे कोई ना कोई रास्ता निकालना चाहिए।

इतना कह कर मैं फिर आग्रह करूँगा कि फाइनेंस मिनिस्टर साहब रेट ऑफ टैक्सेशन कारपोरेट वाडीज का बढ़ावें और कुछ सीधे इनकमटैक्स के कानून बनावें और शेयर मार्केट के लिये जो सुझाव मैंने दिये हैं उन पर गौर करें। यही कहते हुए मैं इस बिल का समर्थन करता हूँ।

DR. MALCOLM S. ADISESHIAH (Nominated): Mr. Vice-Chairman. I rise to offer my comments on the Finance Bill. I begin by welcoming the concessions and reliefs which have been offered by the Finance Minister in the other House and which the Minister of State for Finance, Shri Pattabhi Rama Rao, in his introductory speech repeated here.

I have a feeling that the revenues that will be raised by the Finance Bill will be much larger than what the Government forecast in the Budget which was presented earlier and on the basis of which this Finance Bill has been drawn up. Therefore, one of the questions that I would like to ask is this; As these revenues are going to be larger, what is the Finance Minister or the Government going to do with these larger revenues? Will they use these larger revenues, for instance, to reduce the deficit, which is now Rs. 1,600 crores or so, with the concessions which have been offered, or will these larger revenues be used to increase the Plan resources or will the larger revenue be used to make available more resources, as some of my friends from Karnataka, Andhra Pradesh, Tamil Nadu and other places have mentioned, to the States for carrying out their developmental programmes? I am putting this question to the Minister because there is no doubt that with the fall in the oil prices, with the improvement in the economy which is going to take place this year, the revenues, on the basis of this Finance Bill, will be much larger than what has been foreseen. So, this is my first question.

Secondly, Sir, I would like once more to make a plea for simplicity and continuity in the Finance Bill. The Finance Bill, 1983, which is before us, introduces 70 amendments to the direct taxes sections alone. I stopped there and did not count the number of amendments in the indirect tax provisions like Customs, Excise, etc.

Taking only Part I, that is, direct taxes, I found that there were 70 amendments. Is there any way in which this large number of amendments being made this year and in the past also, every year, can be reduced? Another question related to this question is this: These continuous changes, and the continuous amendments which have been made in the past and which are made almost on a routine basis every year, make any planning on a continuing and stable basis

impossible. The tax laws are now introducing a certain amount of chaos in Government planning[^] in corporate planning and also in the individual planning of economic activities.

Thirdly, Mr. Vice-Chairman, as I have said last year, I want to repeat it this time also, that reading of the Income-Tax Manual is impossible. I do not know whether you, Mr. Vice-Chairman, have read the Manual and I do not know whether the Minister has read it. But I must say that everytime I started reading it, I put it down with a terrible headache. The Explanatory Memorandum which explains the Bill is very clear whereas the Finance Bill is confusing and cannot be understood. So, is there some way by which you can simplify the Finance Bill so that we can understand the income Tax Act.

Mr. Vice-Chairman, can I go on or should I finish at 6 O'clock?

THE VICE-CHAIRMAN (SHRI LADLI MOHAN NIGAM): You continue up to 6-00 P.M. Then we shall take up the Half-an-Hour Discussion and then again you can continue.

DR. MALCOLM S. ADISESHIAH: Then Mr. Vice-Chairman, may I say that reading through the Finance Bill, I found that it provides for a host of incentives and reliefs which help the existing corporate sector units in the private sector, but it does not encourage the establishment of new units? You will find that in the last five years, the number of new large units and medium units having been established is much smaller so that we are depending more and more on the public sector for establishing new units. As a result of the various exemptions, rebates and reliefs, which are being introduced in the Finance Bill, and as a result of the existing units being able to raise margin money more easily and ' as a result of the major part of the interest which the corporate units have to pay being declared as deductible expenses, the Finance Bill. I would say, unconsciously has the effect of promoting the existing corporate units in the private sector and not encouraging the new ones.

My fifth point refers to the direct taxes which the Finance Bill provides for. Now, here I want to say, Mr. Vice-Chairman, that direct taxes comprise (1) corporate tax, (2) income-tax, (3) other direct taxes like interest tax which was introduced, (4) then wealth-tax and (5) gift-tax. Now, I just want to give you figures. From 1975-76 to 1982-83 the corporate tax has increased from Rs. 861 crores to Rs. 2386 crores. Income-tax has been stagnant at Rs. 480 crores. In 1975-76 it was Rs. 530 crores. Actually it declined last year to Rs. 430 crores. Other taxes have increased from Rs. 58 crores to Rs. 150 crores. Estate duty is stagnant at Rs. 3 crores. Wealth-tax has been from Rs. 53 crores to Rs.90 crores, and Gift Tax from Rs.5 crores to Rs. 8 crores. Therefore, I draw from this profile of direct taxes the following conclusions; One is that the yield from taxes other than corporate tax is stagnant and declining. The corporate taxes which are so large as Rs. 2386 crores are inflationary, because they reduce their profits by giving various salaries, and other emoluments to their staff; they reduce their profits and pay less tax to the consumer by raising prices. So the corporate tax is really inflationary.

Now, the other point I want to make is that the corporate tax which depresses the yield on equity capital compared to the return on preference shares on debentures and fixed deposits, results in the equity base of the corporate sector being reduced and new companies not being brought into existence because they are not able to pay adequate dividend. This is the same point I am making that the Finance Bill is not encouraging growth of new enterprises.

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Sixth, as far as indirect taxes are concerned, we have two main indirect taxes: Customs which have increased from Rs. 1400-odd crores in 1975-76 to Rs. 5879 crores in 1983-84 and Excise from Rs. 3844 crores in 1975-76 to Rs. 10,000 crores in 1983-84. Now, the first point I want to make with regard to indirect taxes is that the total direct taxes in 1983-84 will be Rs. 3000 crores and the total indirect

[Dr. Malcolm S. Adiseshiah]

taxes will be Rs. 16000 crores — 1 to 5 ratio which represents more imbalance, to which some of my predecessors have already drawn attention. Secondly, I draw the attention of the Government to the fact that all indirect taxes are not only inequitable as my friend, Mr. Nirmal Chatterjee, has said, and regressive, but they have also an inflationary effect and on the industry they have a cascading effect.

Seventh, the Finance Bill is based on a deficit of Rs. 1550 crores; it has now become Rs. 1605 crores. Now, the Reserve Bank of India has made a study of the deficits of the Central Government from 1961-62 to 1977-78. And they draw two rather startling conclusions. The first one they have drawn is that the Central Government deficits have a much larger impact on money supply and prices than bank credit to the commercial sector. We keep on criticizing banks as being too liberal to Commerce but really it is the deficits which lead to inflation. **6 P.M.**

Secondly, they also point to the fact that though Government revenue and expenditure get adjusted to inflation, the time lag for the income getting adjusted to inflation is such that they have to go in for deficits.

Now the next point....

THE VICE-CHAIRMAN (SHRI LADLI MOHAN NIGAM); You can continue afterwards.

शुरू होती है ।

अब आधे घंटे की बहस

HALF-AN-HOUR DISCUSSION ON POINTS ARISING OUT OF THE ANSWER GIVEN IN THE RAJYA SABHA ON THE 21ST MARCH, 1983, TO STARRED QUESTION NO. 305 REGARDING LOSSES INCURRED BY

[The Vice-Chairman (Dr. (Shrimati) Najma Heptulla in the Chair) I.D.P.L., ... SHRIMATI RODA MISTRY (Andhra Pradesh): Madam, Vice-Chairman, the Half-an Hour Discussion granted today on Starred Question No. 305 connected

with IDPL is going to help in giving us a chance of bringing to the fore front problems faced by this public sector.

Madam, Vice-Chairman, the hon. Minister may please bear with us when we bring certain facts to his knowledge. The purpose of doing so is to improve the functioning of the IDPL and not to criticise the Government or individuals. Now, there is something on change of technology from Russian to Italian. (Interruptions).

श्री रामेश्वर सिंह (उत्तर प्रदेश) : मंत्री जो आप कहां जा रहे हैं? आधे घंटे की चर्चा के बाद आपको जवाब देना है, फाइनेंस बिल पर बहस होनी है ... (व्यवधान) । चैंयर ने यह कहा था कि हाफ-एन-आवर डिस्कशन के बाद फाइनेंस बिल लिया जायेगा । चैंयर आप हैं, चैंयर श्री कल्पनाथ राय नहीं हैं । इसलिये मंत्री को यहां पर रहना चाहिए । यह चैंयर की व्यवस्था है । यह कोई मामूली बात नहीं है । मैं चाहता हूं कि चैंयर इस पर अपनी व्यवस्था दें । आप चैंयर की व्यवस्था के मुताबिक सदन की कार्यवाही को होने देंजिये । चैंयर ने जो व्यवस्था दी है, उसके मुताबिक काम नहीं होता है तो यह सरकार की बेइमानी है ... (व्यवधान) ।

संसदीय कार्य विभाग में राज्य मंत्री (श्री कल्पनाथ राय) : उपसभाध्यक्ष महोदय, मैंने निवेदन किया है कि 6 बजे के बाद फाइनेंस बिल की कोई बात नहीं है । यह सोमवार को ले लिया जायेगा । यह चैंयर ने एक्सेप्ट कर दिया है । हाफ-एन-आवर डिस्कशन के बाद हाउस खत्म होगा ।

श्री रामेश्वर सिंह : चैंयर ने ऐसा कुछ नहीं कहा है ... (व्यवधान) । आप एक मिनट के लिये मेरी बात सुन लीजिये । आप अभी यहां पर बैठे हैं । इससे पहले जो उपसभाध्यक्ष यहां पर बैठे थे वे अभी गये हैं । उन्होंने ऐसा कुछ नहीं कहा और आपने भी कुछ नहीं कहा । श्री कल्पनाथ राय अध्यक्ष नहीं हैं ।