

पार्टी की होती तानाशाही । मैंने मोटर छोड़ दी । मैं बाहर आ गया और पैदल चल पड़ा । कुछ दूर जाने पर फिर मोटर ली ।

यह है समता की दृष्टि, मानवीय दृष्टि, मानव, मानव में समानता का भाव, इस लिये भूपेक्ष जी आप ठीक कहते हैं । हम जिन बातों के लिए लड़ते थे उन्हीं बातों को पूरा करने के लिए इस सरकार के द्वारा प्रयत्न कर रहे हैं ।

THE VICE-CHAIRMAN (SHRI SHYAM LAL YADAV): The question is:

"That this House concurs in the recommendation of the Lok Sabha that the Rajya Sabha do join in the Joint Committee of the Houses on the Bill to consolidate and amend the law relating to the treatment and care of mentally ill persons, to make better provision with respect to their property and affairs and for matters connected therewith or incidental thereto and resolve that the following fifteen members of the Rajya Sabha:

1. Shri Robin Kakati,
2. Shri Khyomo Lotha,
3. Shri Harekrushna Mallick,
4. Shri Kalraj Mishra,
5. Shri G. C Bhattacharya,
6. Shri Ibrahim Kalaniya,
7. Shri Maqsood AH Khan,
8. Shri Swami Dinesh Chandra,
9. Shri Krishna Nand Joshi,
10. Shri R. D. Jagtap Avergaoon-kar,
11. Shrimati Ushi Khan,
12. Shrimati Purabi Mukhopadhyay,
13. Shrimati Noorjehan Razack,
14. Shri B. V. Abdulla Koya, and

15. Shri Bhagwati Charan Varma,

be nominated to serve on the said Joint Committee.

The motion was adopted.

THE CUSTOMS, CENTRAL EXCISES AND SALT AND CENTRAL BOARDS OF REVENUE (AMENDMENT) BILL, 1978

THE MINISTER OF STATE IN THE
MINISTRY OF FINANCE (SHRI SATISH
AGARWAL): Sir, I move:

"That the Bill to provide for certain amendments to the Customs Act, 1962, the Central Excises and Salt Act, 1944 and the Central Boards of Revenue Act, 1963, as passed by the Lok Sabha, be taken into consideration."

While moving this motion, I am conscious of the fact that today is the last day of the sitting of this august body and, secondly, that this House will be more interested in discussing the Report of the Working Group on Autonomy for Akashvani and Door-darshan. Hence, within the limited period of time I will be very brief in my submissions.

Sir, by this tiny Bill, three Acts have been sought to be amended. One is the Customs Act of 1962, the second, the Central Excises and Salt Act, 1944, and the third, the Central Boards of Revenue Act, 1963.

Firstly, I would say something about the third Act which is sought to be amended by this Bill. This House is well aware that somewhere in 1962 and 1963 the Central Boards of Revenue were created under that Act. In 1962-63 the revenue from the indirect taxes was Rs. 845 crores. During these 15 years—1978-79 included—it has risen two Rs. 7,160 crores. The revenue from direct taxes was Rs. 422 crores. It has risen to Rs. 2,708 crores "P to the end of 1979. With this phenomenal increase in revenues,

[Shri Satish Agarwal] one can very well imagine the expansion of the field formations and the members of the staff. So it has been felt that during these 15 years the work-load has so much increased that it is not possible for the Indirect Taxes Board, that is the Central Board of Excise and Customs, and the Direct Taxes Board, which deals with income-tax, wealth-tax, Gift-tax, and estate duty, to cope with this phenomenal increase of work in the Secretariat as well as in the field formations. So it has been suggested, Sir, that the strength of the two Boards should be raised from five to seven. An amendment came in the Lok Sabha that this strength should be raised from seven to nine, but that is not acceptable at the moment because the Government feel that with the increase of two members in each of these Boards, it will be possible and feasible to manage matters.

So far as the Central Board of Revenues Act, 1963 is concerned, only an amendment of one clause has been sought whereby the strength of the two Boards is sought to be raised from five to seven. I am sure, with the increase in the work of the two Boards, which I need not mention and which the House itself is very well aware of, the House will sanction it and will welcome this measure.

So far as certain other amendments in the Customs Act and the Central Excise and Salt Act are concerned, I would very briefly make my submission. There are very few clauses with regard to these two Acts. Now the minimum punishment which is provided under the existing law for smugglers is six months' imprisonment. A clause is sought to be added through this Bill wherein it has been provided that the minimum punishment which is now six months' imprisonment in the case of certain smugglers, should be raised to one year. I think the House will welcome this amendment. There is no dispute about it, excepting only those who are

not here and who will say that this provision should not be there against the smugglers.

Now, Sir, there are one or two amendments with regard to the Customs as well as the Excise laws. The existing practice is that whenever anybody imports certain goods from foreign countries, he has to pay the customs duty. When he re-exports those goods, he gets a drawback. Now, there are certain registered exporters who import goods and they are bound to export the goods. Such people are those who are given advance licences. So it has been provided that if those persons who are importing goods against advance licences, import certain articles from foreign countries, they need not pay the customs duty, and they will not get the drawback when they export the goods. So there will be only a book adjustment, thereby reducing harassment and unnecessary blocking of funds of the exporters. By way of illustration, I may say, suppose somebody is importing goods worth about Rs. 1 crore against an advance licence. He will have to pay a duty of 120 per cent. That is, he will have to pay Rs. 120 lakhs by way of customs duty. He will have to obtain an advance from the bank, then pay the duty, and then get the goods released. And when after six months or one year, he re-exports those goods, he will get the duty drawback. Then he will get the refund, say, after two years or three years. His funds are blocked. He has to pay a heavy rate of interest. So there is so much of multiplication of work in the department itself—charging the duty, on the one hand, and refunding it, on the other, after some time. So it is all useless and fruitless exercise. So it has been thought fit that in order to boost India's exports, in order to facilitate these imports against advance licences, there should be no charging of duty by way of customs when goods are imported and there should be no refund by way of drawback when the goods are re-exported. There

will be simply a book adjustment. And whatever balance is to be realised from the exporter will be realised after charging an interest at the rate of 12 per cent. One more difficulty which we had experienced is this. Now a certain raw material is imported from foreign countries. And the manufacturing process takes place in this country. But then there is some 10 per cent, 15 per cent, indigenous material also which is mixed up in that process of manufacture — and when those goods are re-exported outside, then a duty drawback has to be paid. Now, the procedure of weighted average regarding the drawback is so complicated; it is no less complicated than our proportional representation for elections to the Rajya Sabha. It is no less complicated than that. In order to do away with that, it has been decided that there may be certain items which have to be imported and which are not available in sufficient quantities in this country and in those cases they are notified by the Government, by the Central Government, in the gazette, and in those cases whatever raw materials are utilised in the manufacture of a particular product, and that particular product contains some part of indigenous material also, and when that product is re-exported to other countries, then, in such cases there will be no weighted average; the whole material shall be deemed to be an imported material because the Government of India has notified that, these are raw materials which are not available in abundance in this country; 90 per cent or 95 per cent of them are imported, only 10 per cent or 15 per cent or 5 per cent contained indigenous raw material. Therefore, duty for purposes of drawback, has been simplified: the whole raw material contained in that finished product which is being re-exported, shall be deemed to be imported for purposes of drawback. That is one facility that we are extending.

Similarly, so far the Collectors had no powers. One particular feature of 428 RS—4.

the whole measure is that we have introduced a scheme of decentralisation of certain powers. An Assistant Collector exercises certain powers up to Rs. 10,000. Now his powers are being increased to Rs. 25,000. Similarly about other powers. Excise officers are put on a par with customs officials. As part of decentralisation of administrative powers certain clauses have been incorporated and certain sections are being sought to be amended. Suppose an Assistant Collector passes an order. If the order is wrong on the face of it, the Central Board of Excise and Customs is competent under the law to review that particular order. Look at the whole exercise that is involved. Throughout the country there are so many collectors and so many assistant collectors. Suppose there are 1000 orders passed by Assistant Collectors which may be said to be wrong. How is it physically possible for the Board to review all the 1000 cases? Many cases go by default. Based on our experience it has been felt that the proper way would be to give power to the Collectors to review the orders passed by the Assistant Collectors under them, if they come to the conclusion that the orders passed by the Assistant Collectors are patently wrong or they are illegal or mala fide, etc. So that particular power is being delegated to this Collectors to review the orders of their subordinates up to a certain limit. I think this type of decentralisation will be greatly welcomed by all honourable Members and I do not think there will be any opposition to this proposal.

Similarly, it has come to the notice of the Government that there was a practice prevalent in the department for charging duty on certain items in a particular manner. This practice has been in vogue for a long time. Suppose a particular item was charged a particular amount in a particular way some years back, say, 10 years, 15 years, back. Now somebody comes to the conclusion, no, this is absolutely wrong, the duty should

[Shri Satish Agarwal]

have been computed in a particular way. And he raises a demand against that particular assessee—after so many years—saying, you pay this additional amount for that particular item which was assessed in 1972 or 1973 or 1974. This means, he can raise any demand at any time, because there is no limitation of period provided earlier. Therefore, we, now want to provide a particular, a specific, period. Hereafter in all cases for raising such less-charge-demands, the period of limitation has been reduced from one year to six months in both cases, for Government as well as for assessees. And, Sir, in cases of fraud, etc., the period is being limited to five years. In all previous cases, anybody could realise that sum. So, that way, a provision has been added here that if there had been a uniform and consistent past practice in the Department to charge a particular item in a particular way, then that shall be deemed to be a part of law. That has been the practice unless changed by law thereafter, something like that. So, these provisions which had been made in these Customs and Central Excise laws are primarily aimed at boosting our exports, reducing harassment to the exporters and the importers, reducing unnecessary harassment to our assessees, streamlining the whole administration, decentralising certain administrative procedures, providing more stringent provisions for punishment to the smugglers and increasing the strength of the two Boards. I say, Sir, in all sincerity that the provisions contained in this Bill are very small and are not of a very wide-ranging character and think they will be welcomed by all sections of the House though there can be some points of criticism about the functioning of the Excise and Customs laws and I do not rule them out. All criticism are welcome which are healthy ones and all suggestions are valuable. I entertain suggestions and criticism. But I can

assure the House that we would try to have a grip over the whole administration and the Government is trying to see that it works well, I have made a request to the Chairman of the Estimates Committee, I have voluntarily made a request to him like this: "You please examine my Departments and suggest suitable measures and amendments so that in the next session, in the winter session, if I get the report, the Government can bring forward a comprehensive Bill." The Government intends to bring forward a comprehensive excise legislation with regard to all matters in order to simplify the procedures and rationalise the whole structure and to reduce all chances of harassment, victimisation and corruption in this Department, which may be inherent in any other Department as in this Department also. So, Sir, we are trying to do that and, in that context, I would like to request the honourable Members that they should come forward with their suggestions and I would like to say that their suggestions will be valuable. It is for these purposes that we want to bring forward a comprehensive Bill. Here we have tried to reduce the harassment to the assessees and we have also, on the other hand, tried to see that our revenues do not suffer.

With these words, Sir, I commend this particular Bill for the consideration of the House.

The question was proposed.

THE VICE-CHAIRMAN (SHRI SHYAM LAL YADAV): I would like to tell the honourable Members that there are a large number of speakers and, after this Bill, the House has got a very important discussion. So, I would request the Members to be very brief in their observations and to limit their observations to ten minutes so that all Members can speak and the other item also can be taken up for discussion. Yes, Mr. Makwana.

SHRI YOGENDRA MAKWANA
(Gujarat): Sir, I fail to understand why the honourable Minister is doing

this patchwork instead of bringing forward a comprehensive Bill before this House. Sir, I also do not understand why salt has been coming up since 1944. It would have been proper if it is deleted even in this Bill; it would have been better if the words "Salt Act" had been deleted, because there is no levy on salt at present. When he brings forward a comprehensive Bill, I hope that he will take into consideration this aspect of the Bill also.

Sir, the Minister himself has admitted in his speech that the work has increased and there is a shortage of staff at the lower levels as well as at the Board level and, therefore, he wants to increase the strength of the Board from 5 to 7 Members. Sir, today, the working of the Central Board of Excise and Customs is far from satisfactory. Its contact with the field formation is very superficial. The only Member in the Board cannot physically maintain contact with the grassroots and know their problems and the problems of the assessee and find a satisfactory solution to their problems. There is a lot of confusion also in the assessment matters and the field formations have become an instrument of harassment for all for want of clear policy directions from the Central Board of Excise and Customs. The Board should take note of the various High Court judgments, especially the Andhra High Court judgment. It has given two judgments in which it has turned down the policy directions and orders passed by the Central Excise authorities. Sir, they should issue the

3.00 P.M.

guidelines for this, following the High Court judgment. I would like to cite an instance of disallowing of equalised freight in the case of fertilisers produced by ICO in Kandla and Kalol. On this point several High Courts have given judgments that equalised freight should be treated as freight and deducted from the sale price for the purpose of levy of duty which can be col-

lected only on ex-factory price, excluding post-importation charges like freight. Sir, in spite of the High Court judgments, no clear instructions have been issued to the Collectors.

Sir, also there is shortage of staff. There are a lot of vacancies of Assistant Collectors, as a result of which the work suffers. There is apparently no prospective planning on the part of the Board, with the result that these vacancies are not filled in time and these remain unfilled for several years. This naturally affects the administration adversely. On account of shortage of staff and lack of a clear policy, there is considerable delay in deciding the classification and valuation matters and in the grants of refunds also. When a matter is decided after several months in favour of the assessee, the benefit goes to the assessee; it is not passed on to the consumers. Sir, the consumer is thus being fleeced due to the wrong policy of the Board. Legal provisions should be made. Since this is an indirect tax, the taxpayers do not know the amount of tax already paid and they are going to pay in future also. So when refund is granted, there should be some provision in the Act that the benefit of the refund should go to the consumer, and not to dealers who have already collected it from the consumers.

Legal provisions should be made by which the assessee should get the benefit there and it is passed on to the consumer concerned, because Central Excise being an indirect tax there is no reason why the taxpayer should not get back the tax which is not chargeable from him.

Sir, while replying to Mr. Mallikarjun in the other House, the hon. Finance Minister has already admitted about one case, which I mentioned while speaking on the Finance Bill, 1978-79—Thumps Up—to which my hon. friend Shri Kalp Nath Rai also referred in a special mention today. Sir, there is a lot of evasion of duty due to wrong declaration which the

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party has filed with the Excise authorities, I showed here photostat copies of the declaration and classification list filed by the party and requested the hon. Finance Minister that he should initiate action against this party, because they are advertising all the time that it is a refreshing cola and in the classification list they have mentioned that it does not contain cola. Because of this wrong declaration and because of collusion with some of the officers at various places this party has evaded crores of rupees Of tax.

Sir, the hon. Minister has already referred to the system of advance tax. I agree with him and I congratulate him for this policy. But, at the same time, there was a self-assessment procedure in the Excise Department; it was introduced when Shri Morarji Desai was the Finance Minister. I have come to know that this procedure has been abolished. The same fate should not befall this procedure. I would request the Finance Minister to take sufficient care for this. Sir, he has stated that he has given the reviewing power to collectors. But I have my own doubts. Even when the reviewing authority was with the Central Board of Excise and Customs, there was a lot of confusion and there was collusion between officers and parties and corruption was rampant. Therefore, I would like to request the hon. Minister here that instead of giving the reviewing powers to collectors why does he not evolve a system of tribunals, as we have got in the case of the income-tax law. Under the income-tax law, we have got the Income-tax Appellate Tribunals. Some senior officers man these tribunals and adjudicate upon the cases. Likewise, why should there not be tribunals under the Central Excises and Customs Act?

Sir, this is an important law of the land because 60 to 65 per cent of the tax is collected by way of indirect taxation through central excises. If we look at any item that we use right

from the time we get up from the bed till we go to bed again, we will see that it is an excisable commodity. Take the case of tooth paste or anything else with which we start the day or anything else which we use at any time till late in the evening and it will be clear that it is liable to excise duty. If excise duty is levied on such a large number of items, why should there not be any tribunals because a great deal of litigation is now going on and if we have tribunals we will be fair both to dealers as well as consumers. A lot of litigation is now going on before the Central Board of Excise and Customs and the executive authorities, namely, collectors and assistant collectors, who are adjudicating officers but who never care. I know some of the cases where they have been guided only by the notes of clerks. They never go in the legality of a case and they never go by evidence that is tendered before them. They go by their whims and caprices only or are guided by the notes of their clerks or head clerks and on their advice they decide a case with the result that an assessee has to suffer a lot and they have to come up to the Board in Delhi. If there is tribunal whose seat will be the headquarter of the collectorate or at a zonal level, for instance, we can have a tribunal at Bombay which can cater to Maharashtra, Gujarat and Rajasthan, it will facilitate matters to a great extent. Likewise, the country can be divided into several zones and these tribunals can function from those zonal headquarters. Why it should not be possible, I fail to understand. I would request the hon. Minister to take this point into consideration and not give the reviewing power to collectors. If this power is given to collectors, it is not only likely to be abused but it will definitely be abused. So, I would request the hon. Minister to give this power to tribunals. In fact, the system of tribunals should be evolved so that the assessee and consumers can be benefited. (Time bell rings).

Sir, I will take a few minutes more. This is a very important Bill. I said in the very beginning that a compre-

hensive Bill should have been brought forward by the Minister instead of this patchwork business.

THE VICE-CHAIRMAN (SHRI SHYAM LAL YADAV): Please bear in mind that there is a long list of speakers.

SHRI YOGENDRA MAKWANA; I will try to finish as early as possible.

Now there is an exemption on certain items, say, up to Rs. 5 lakhs. The exemption is given keeping in view the small size of the industrial units. But, is this benefit availed of by small factories and small manufacturers? Does the Minister know about it? I do not know whether he is aware that a lot of harassment is caused to small manufacturers. Even today there is excise duty leviable on steel furniture but an exemption is given up to Rs. 50,000. Now, the definition in the Central Excises and

Salt Act is "anything operated any process in the manufacture or incidental thereto with the aid of power". These, are the words. Now, with the aid of power a small blacksmith manufactures a cupboard or a safe after a labour of three or four days. Take the example of a family consisting of a father and a son. They are manufacturing a cupboard. It will take them four days and for four days they will labour hard. Now because they are drilling with a drilling machine which is operated with electricity, the Excise authorities say that it is with the aid of power and, therefore, they are required to follow all the procedures. These poor fellows do not know how to write; they simply put their thumb impression and now they are required to maintain all these forms; they are required to file returns under the self-assessment procedure. Inspection parties come to check their records. They come not to find out anything in connection with tax evasion or any

such thing, but they come to take some bribe, for corruption. They come in the garb of inspection authorities and they collect money for themselves and the poor fellow who is working hard day and night to get two meals a day, is deprived of that money. So, whenever there is exemption—I just gave it as an example why can't you allow the assessee and these manufacturers not to follow any such procedure, excepting the licensing procedure and licensing control? I can understand licensing control and you ask the manufacturers to have a licence, because you want to have a record of the manufacturers at your office so that you can watch the progress of their work; but to ask him to maintain all these records is not advisable and it is not in the interest of the small people. I would like the hon. Minister to do away all such procedures and to impose only a licensing control on the small manufacturers.

As the hon. Minister has also admitted in his speech, there is a great difficulty in getting these draw-back bills passed. I would request him to simplify all this procedure in the interest of the assessee and in the interest of small and poor people of this country.

Sir, recently, in Rajkot in my own State Gujarat, there are small manufacturers who manufacture combustion engines called lathe machines. Now these lathe machines are exported. The entire industry is dependent on the export of lathe machines. A procedure was imposed by the Bombay Customs House that they should get Indian Standards Institute mark and then they should be sealed and follow such and such a procedure. Because of this, there was a lot of harassment caused to these people. These people are doing their job in a small factory. Why some concession be not given by the Ministry? I would request the

[Shri Yogendra Makwana] hon. Minister to go into this aspect of the problem before the small manufacturers and try to help them instead of helping the big magnates. Government help to them will be a boon to their industry. Before I sit down, I would request that the Minister should bring a comprehensive Bill before this House which should consider all these aspects and I would request the hon. Minister to bring a comprehensive Bill keeping in view all the points raised by me.

Sir, I am thankful to you for giving me time to speak.

SHRI ARVIND GANESH KULKARNI (Maharashtra): Sir, I rise to support this Bill, the Customs, Central Excises and Salt and Central Boards of Revenue (Amendment) Bill, 1978. While moving the Bill, the hon. Minister himself had given some figures. The rise in the quantum of indirect taxes has been from Rs. 842 crores to Rs. 7,160 crores and direct taxes from Rs. 422 crores to Rs. 2700 crores.

SHRI LAKSHMANA MAHAPATRO (Orissa): This is only excise.

SHRI ARVIND GANESH KULKARNI: This staggering collection of taxes requires a large administration and nobody will doubt the necessity of such a large administration. But there is one difficulty. Of course, it is good that a comprehensive Bill is coming. But I would request him that before bringing in a comprehensive Bill, all the facts and all the difficulties of the small entrepreneurs, on the one hand, and of the tax collectors on the other, should be taken note of. This is because, on many points, due to the interpretation of the Excise Act or the Excise Rules, there is a lot of litigation and then the difficulties arise. Sir, while commending the Bill, the hon. Minister has stated that many times, the audit parties of the Excise Department go after four years/

five years, six years and so on. As a result, past audits are being raised and demands are also being raised. This is also another difficulty which comes in the way and which is not in the interest of production.

Therefore, I am very happy to find this time that this Government have made bold because the Customs and Central Excise Departments always look with suspicion. But this time, the Government have made bold to liberalise certain conditions which will avoid corruption. I am really happy over that. I think it will avoid corruption because if you straight jacket everything, then, corruption starts and the bureaucrats and the administrators take advantage of all the loopholes. But Sir, while I do admire the courage of this Government in liberalising the procedures, I still do not follow one or two things. On the one hand, you say that you are liberalising the procedures and you are giving more concessions. Of course, I am quite sure it will go a long way but at the same time, there is another necessity. What is happening? It is not only the straightening of the Customs and Excise Departments which is necessary, but it is also necessary that the grain of the national character is upgraded. What is happening? We politicians also indulge many times in certain things. Because of this, certain vested interests come in and they exploit the weaknesses of the Act and the weaknesses of human beings. Why do I say this? On the one hand, you say that these export houses will get the benefit of import. This is necessary. No entrepreneur or no export house can collect so much money. But at the same time, I say that we have to be very careful with these export houses. We have cited here instances of the Karnataka export house, the Reliance export house and so on. I was the person who, along with my friend Mr. Krishan Kant and other friends, raised these problems here. But they have not been solved still. These traders have got the habit of

pocketing all types of political parties, whether it is the Congress, the Janata, the Communist or any other party. In West Bengal, it is something different. Here, it is something different. In some other States, it is something different. You have to be very careful while liberalising these procedures. You should see that the traders do not take advantage of this liberalisation. Why do I warn the Minister? This is because a constant propaganda is going on that during the last one year, there has been a slackening in the efforts in regard to collection of money or penalties and that smuggling has increased. I want a categorical 'No'. What is the position now in regard to smuggling? A propaganda, a vicious propaganda, is going on in this country. What is happening now? Due to the different and conflicting political ideologies, simple matters are being magnified out of proportion. The political parties have made it a habit of taking everything to the streets and politicalising the issues. Whether it is an ordinary criminal case or a legal matter you approach it through political atmosphere. You take interest in getting that case or that legal matter and politicalise it so that you could get sympathy. Therefore, I want to know what is the position of smuggling? Very recently, I have seen that this Government has started taking steps to recover some taxes from M/s Mohan Meakins Breweries. We had made this demand about four-five years back and now I would like to know how much tax has been collected from them. Again, when you say that you are streamlining the Customs and Excise Department, I would like to know what happened to the Braham-chari's case. How could a Braham-chari, a sadhu, import a plane without paying the duty? Who was responsible for this? The Janata Government has to take the responsibility and come with the facts of the matter.

Sir, during the last part of the emergency, i.e. February 1977 or March

1977, large business houses were given certain concessions. The Birlas, the Tatas and the ITC were among them. For what and how much concession was granted to them? Modi Rubber Products got 25 per cent concession in customs and imports duty; why? We are entitled to know that. Another politician, the ex-Minister, who is now in some other political party holding a very high office, was allowed to import a car without paying the customs duty. Please tell us what is the real fact in it? We have been hearing a lot about many more cases. You are examining all these Acts and trying to bring forward comprehensive legislations, but before that you will have to explain to the public about these matters. Your credibility is at stake. You must see that the policies of the Janata Party are reflected in the administration.

Now you are trying to expand your administration. While doing this you must also agree that there is a lot of corruption in the Customs and Excise Department. Our respected Prime Minister is here. I know his habit. He will ask me to give him a specific case. I do not want to pass on the case immediately, but I will only give a warning in general that while streamlining the Customs Act, the corruption in the Department has to be put to an end. Only then the credibility of the Department will be established.

SHRI HAMID ALI SCHAMNAD (Kerala): Mr. Vice-Chairman, Sir, While supporting this Bill I do not want to go into details and also I am not going into the various clauses of this Bill. I only wanted to draw the attention of the Finance Minister and the Customs authorities to the various difficulties faced by our people today. I would like to bring to the notice of the Government, especially the Finance Ministry. Certain difficulties that are being encountered by many of the Indian coming to India after staying in Gulf countries for more than four

[Shri Hamid Ali Schamnad]

or five years. They are halted at the Customs Office at the Airports of Thiruvandrum and Bombay. I have seen for myself how they are being squeezed, how they are being screened. Even their families and children are screened severely and the rules for screening should be liberalised. I do not want to say that you should encourage smuggling, but the people who reside abroad, when they come here, should be treated as respected and honourable citizens of this country. Today they are suspected as smugglers. As soon as they arrive at the Airport, the Customs authorities suspect that they have brought something with them. A few days back I talked to one family, which had come from Muscat. The ladies and children told me that they have lived in Muscat for more than four to five years. They bring foreign exchange to the country. Yet, they are not allowed to bring with them some household articles, some blouse pieces or sarees for their kith and kin. This matter should be examined by the Finance Ministry. Today articles to the extent of Rs 500 only are being exempted. Here also, Sir, the Government should specify what are the articles they could bring to the country by paying duty, what are the articles they could bring to the country free of duty and what are the articles that they are forbidden from bringing into this country. People do not know all this. Why not you publish this through all our Embassy offices in various countries and the Gulf countries that these are the articles that you should not bring to India, these are the articles you could bring to the country by paying duty and these are the articles which you could bring to the country free of duty. Many of our people who go abroad are not educated; they are illiterate. They should be encouraged. As far as exporters are concerned, we encourage them because they bring foreign exchange to the country. We encourage them and give them remis-

sions. As far as these people are concerned, they also export their labour to foreign countries and bring foreign exchange for our country. In Kerala alone, foreign exchange to the tune of Rs. 300 crores is being brought to India by the Kerala boys and girls who go to the Gulf countries. But when they come to this country, how are they treated? Sir, at the Customs Office at Bombay Airport, the plane reaches at about 11 p.m. Till 5 or 6 next morning, they are asked to sit there with their families and children. Even coffee is not available there. What crime have they committed? They have nothing to do with Haji Mastan or other smugglers. They are respectable people of our country. They had gone there to earn their livelihood and when they come back to the country, I think the Finance Minister should go to Bombay Airport and see how they are treated. The Air India flight arrives at 11 a.m. from Dubai. These people are put there. Not even one cafe is there in the Customs Office. They bring foreign exchange to the nation, but you don't treat them as honourable citizens or even honourable passengers of this country.

I appeal to the hon. Finance Minister to examine these matters and see that some remissions are given to the people who bring foreign exchange to the country. As far as exporters are concerned, you give them remissions. So also the people who bring foreign exchange to the tune of Rs. 25,000 should be given 10 per cent remission, or whatever it may be. What you have said is nothing. Therefore, I want the Government to see that they publish the items that are dutiable, non-dutiable, and forbidden. Then they should treat these people as honourable citizens of the country; they should not consider them as smugglers unless proof is brought forward. The more you make the laws stricter, the more corrupt the Customs officers become. Some of the Customs people

think that it is a paradise when a flight comes from a Gulf country like D'ubai. They think that they could also do something. SG I want the hon. Finance Minister to examine these matters. He should go to the spot and find out the difficulties being faced there. He could directly speak to the passengers, their families and children. I bring these difficulties being faced by these people to the notice of the Government and appeal to the Minister to examine these matters. Thank you.

श्री राम लखन प्रसाद गुप्त (बिहार) :
उप-समाध्यक्ष महोदय, हम सोमाशुल्क अधि-
नियम, 1962, केन्द्रीय उत्पाद शुल्क और
नमक अधिनियम, 1944 और केन्द्रीय
राजस्व बोर्ड अधिनियम, 1963 पर विचार
कर रहे हैं।

श्रीमान्, इनके विषय में जो भी कहा गया है उसका मैं समर्थन करता हूँ और इस बिल का भी मैं समर्थन करता हूँ। सोमा-शुल्क अधिनियम को दफा 2 में जो किलारे से 12 मील को दूरी तक परिभाषा पहले जो समुद्र तट से उसे राज्य क्षेत्रीय सागर खंड तक संशोधन कर दिया गया है, यह बहुत ही उपयुक्त है क्योंकि इससे पहले जो 12 मील तक का नियम और प्रावधान था वह अब हर जगह बदल रहा है और सी-ला के अन्दर हम देख रहे हैं कि दूसरी परिभाषा होने जा रही है। इसलिये इसमें इस तरह का बदल बहुत ही उपयुक्त हुआ है। इसी में दफा 130 के अन्दर कलेक्टर को अधिकार दिया गया है परन्तु उसके बाद भी बोर्ड को रेव्यू का अधिकार है। इसलिये बोर्ड कोई भी फाइल मंगा कर, चाहे वह कलेक्टर के पास हो क्यों न हो, देख सकता है। इसलिये यह प्रावधान, संशोधन 130 के अन्दर जो किया गया है वह सही है। जहां छः महीने के बदले एक वर्ष की सजा दी गयी है, यद्यपि

मैं इस बिल का समर्थन करता हूँ लेकिन साथ ही यह मानता हूँ कि यह सजा बहुत ही कम रखी गई है। सच पूछा जाए तो स्मगलर्स, देश के शत्रु हैं और उनकी सजा कम से कम 3 वर्ष होनी ही चाहिये। उदाहरण के लिये मैं यह बताऊँ कि हिन्दुस्तान में दलहन की कमी हो रही है परन्तु बंगला देश में दलहन स्मगल किया जा रहा है। इसके कारण बिहार, यू० पी० के अन्दर दालों के भावों में तेजी आ रही है। ये जो शत्रु हैं अगर इनको गूट कर दिया जाए तो मैं समझता हूँ वह भी कम है।

इसके साथ ही मैं यह कहना चाहता हूँ कि जो केन्द्रीय उत्पाद शुल्क के लिये रखा गया है वह अपनी जगह बहुत सही है। अभी एक माननीय सदस्य ने कहा है और वह बहुत सही कहा है कि आज इसके लिये एक ट्राइब्यूनल बनाने की जरूरत है। कस्टम एक्साइज के लिये एक ट्राइब्यूनल की आवश्यकता है। सेन्ट्रल बोर्ड आफ रेवेन्यू में 5 से बढ़ाकर जो 7 की संख्या की है यह बहुत ठीक है। अभी मंत्री महोदय ने कहा है कि डायरेक्ट टैक्सेज में 422 से 2708 करोड़ रुपये की 15 वर्ष में आमदनी हुई है और कस्टम एक्साइज में 842 से 7107 करोड़ रुपये की इस कारण जो संख्या बढ़ाई जा रही है वह सही है। लेकिन साथ ही उसका विकेन्द्रीकरण भी होना चाहिये। विकेन्द्रीकरण न होने के कारण आज बहुत सारी अपीलें पड़ी रहती हैं। पांच वर्ष तक, सात वर्ष तक डिस्पोजल नहीं होता है उसके कारण बहुत सारा रुपया पड़ा रहता है। कुछ का बहुत बाद में रुपया निकलता है। और कुछ से जिस समय उनसे रुपया मांगा जाता है उस वक्त तक देने की स्थिति में वे नहीं रहते। उसकी फर्म फेल हो जाती है या वह अपने आप फेल हो जाता है। नतीजा यह होता है कि अपील बेकार हो जाती है। इसलिये कोई कारण नहीं कि डायरेक्ट टैक्सेज के लिये हम ट्राइब्यूनल न रखें।

[श्री राम लखन प्रसाद गुप्त]

दूसरी बात यह है कि कलेक्टर हो या सेंट्रल बोर्ड आफ रेवेन्यू; दोनों का, एक्जीक्यूटिव और जूडिशियरी दोनों के अधिकार को एक साथ उपयोग करना कठिन हो जाता है। ऐसी व्यवस्थाएँ हैं कि ठीक इन्साफ भी हो सके और ज्यादा से ज्यादा रेवेन्यू भी आए। इसलिये आवश्यक है कि एक ट्राइब्यूनल हो जिस ट्राइब्यूनल के अंदर एक जूडिशियल मेम्बर भी हो।

इसके साथ ही मैं यह कहना चाहता हूँ कि एक्साइज के अंदर कुछ ऐसे भी प्रावधान हैं जिसके कारण बहुत सारी कठिनाइयाँ हो रही हैं। बिहार के अंदर मैंने देखा है शुगर मिल कठिनाई में हैं। ईख पेरता है उससे चीनी निकलती है। उस चीनी पर उत्पाद शुल्क लगता है। ईख से जो मोलिसस निकलता है उस पर भी उत्पाद शुल्क लगता है। ईख की जब पिराई होती है उसमें से जो बच जाती है उस पर भी उत्पाद कर लगता है। यह कह कर कि उसका उपयोग कागज की मिलों में होगा। इस तरह से कई जगहों पर उत्पाद कर लगता है। इसी तरह से चावल का है। धान का चावल बनता है और चावल के बाद उसका जो कुंडा बनता है उस पर यह कह कर उत्पाद कर लगाया जाता है कि इस का तेल निकालने में उपयोग होगा। ये कुछ इस तरह की बातें हैं जिसके ऊपर मंत्रालय को विचार करना चाहिये। इन सारी चीजों के साथ मैं मंत्री महोदय से चाहूँगा कि जब वह विस्तृत विधेयक लायें; इन पर विचार करें।

SHRI LAKSHMANA MAHAPATRO:
Sir, since you are hastening through the Bill, possibly I will not be able to cover all the points. I agree with the suggestion that a comprehensive Bill is very much necessary. Since h% promises to bring a compre-

hensive Bill, let us see in what shape it comes.

Sir, taxation at one time was considered as an important instrument of fiscal policy for the purpose of influencing the magnitude and direction of the country's economy. At one time it was thought that it should be used for mopping as much as possible for the purpose of spending on the defence of the country and for something else. On the premise of such a philosophy we have been working so far with the result that you have now a Board of Indirect Taxes. Our taxation structure is very much outmoded while the contribution of direct taxes is considered very little compared to indirect taxes that you take. One figure he gave was about the excise money we got, that it has risen from Rs. 800 crores to Rs. 7,000 crores. It is not that only. You take the others. Every day you will find that one measure or other of indirect taxation is being resorted to by this Government with the result that the poor man on whom the whole load falls is not able to meet it because he has to make provision of many things for himself.

Now the other thing is, wherever the rich people are to be taxed directly, not only are they being given concessions by the Government itself every time the Budget is presented but they have also become experts at tax evasion and that is how they are able to carry on. Therefore, you must be able to have a new tax structure with a view to mobilising all untapped resources for productive investment and in that process you must be very much particular about seeing that indirect taxes come to the lowest level. Recently the Jha Committee has gone through the matter and it has also said that you should reduce indirect taxation. They have said many more things. I do not know how far the Government will agree to them, whether they will be able to study them, work them out and come up with

good proposals before this House for a progressive taxation policy instead of this outmoded, regressive taxation policy which encourages concentration of wealth and poverty of the greatest number of people in the country. So, this is the first point. Therefore, a comprehensive law on taxation should be very much welcome.

Now let us come to customs. Customs duty is usually charged on the imports that we make and also in the case of re-exporting. It is only at that time that you think of customs. In view of the development of industry that has been taking place in our country: our imports are rising and therefore customs returns are also on the increase. I am told that about 70 per cent of the commodities that we import relate to our industries, like spare parts and so on. The other portion which you have is not real legal import. It is illegal import which is otherwise called smuggling. About smuggling the hon. Minister of State for Finance has been kind enough to give us so much of material on his activities. He is every day being faced with the accusation that even after the oath-taking ceremony by the smugglers in Bombay, there has been a rise in smuggling activities. On the basis of seizures he said that because the seizures were less, smuggling is on the decline. A very strange way of looking at things indeed! You are not able to seize. They have been operating differently. They have now switched over to the yellow metal—that you must know. They have also devised many more things which you cannot lay your hands on, which you cannot conceive, which you cannot imagine. That is the state of affairs. Therefore, it is not true. The other day something appeared about Abu Dhabi—I have got the newspaper cutting with me. The smugglers dared enough to say: "We have come away from India and we are here. We are smugglers against whom warrants have been issued. We want to surren-

der and we are also prepared to give away much of the black money that we have made." Sir, wherefrom do these people get the strength to make such statements? This Government has given them the strength. The smugglers have gone back to their old ways even after their oath-taking. On the other hand, it possibly gave them an extra lease of life to carry on their activities which they were indulging in prior to their taking the oath. Therefore, I want a very categorical reply, not on the basis of the seizures or the activities during the last few months or a year, after he has taken charge of this particular portfolio, by which smuggling has been reduced. All that he has been saying so far is not convincing.

Then, Sir, I have something to say in relation to the Baggage Rules. The Baggage Rules have been relaxed a little and Rs. 1000 is the limit. But how much is an amount of Rs. 1000 in terms of things that you get from other countries? I would not be an advocate of a proportionate amount being permitted for getting imported goods, but I am for one thing. It should be a minimum amount of Rs. 5000 because a man who has been in a foreign country and has been sending remittances by which you have been able to enlarge your foreign exchange reserved to this great extent that you are able to make the Reserve Bank of India go in for securities and gold business in foreign countries—which measure you passed only yesterday—should legitimately not be denied this. If you have become capable of this position, it is only because of those Indians who are residing in foreign countries mostly. You also give them some bonus by giving them at least a limit of Rs. 5000 because then they will get a few household goods of their taste. To make it relative or proportionate to the remittances that one has made is also not a good suggestion because it is only the rich people who can get

[Shri Lakshmana Mahapatro]

more items. It is the poor and the ordinary persons, which the Kerala people are—I have seen them in the Middle East countries they are ayahs or labourers—who require these little things. When they return to their own country, they should not be hauled by the Customs people who as yet continue to be for the persons coming from foreign countries the fear striking persons at the airport. A Customs official does not welcome a person coming back. He is not an Indian welcome back him,, after a long stay outside. Let a Customs official be a welcoming official. Let him not be an official the very presence of whom makes him shun the idea of going home back and return from the airport itself to the place from where he came.

Coming to the question Of Excise, I told you that it is rising in this way. The recent incident is that of the Rayagarh sugar mills, about which you raised the matter the other day through a Short Notice Question. Levy sugar is being sold in the black market. How could it happen? Didn't you have the Excise officials there? This requires a thorough study because it is not only in this factory but also elsewhere. Every now and then you find these Excise officials whom you post there for collecting the Excise duty conniving and they are a part and parcel of this particular commission of sending out levy sugar so that the common man who was to get it at the fair price shop is deprived of it.

Now I will speak about salt. Salt is produced at different places in different ways. In my own State of Orissa, salt is produced on land and by the process of evaporation.

[The Trice-Chairman (Shri Arvind Ganesh Kulkarni) in the Chair]

Now this land has been acquired by the Central Government and lease is being granted. The result is that very rich people have been holding the lands for so many years and the poor people working on these lands are not the manufacturers of salt. It is the rich people who are exploiting them. They are called the manufacturers. You are levying a cess on salt, about which we have been shouting for such a long time! Salt cess is being collected. That should go. Salt should not be a taxable commodity. The poor workers who had their lands converted into salt fields over the years and lost their agricultural lands should remain their owners. Therefore, the lease system should go. The Central Government is leasing them. The cess that is levied on salt should also go. I expect that these people, the present rulers, who have taken oath in the name of Gandhiji, should abolish the duty on salt.

Sir, they have got what are called the Regional Advisory Boards and the State Advisory Boards. I have been nominated on a Board. It did not meet during the whole term. What is the need of having such Boards? The Minister should look into these Boards.

The last thing that I want to submit as far as this matter is concerned, Sir, is that at least the class 3 and class 4 people who are working at the airports, in the Board's office or other offices, are suffering a lot. They have been making demands for revision of their wages. When they made a demonstration the other day at the Boat Club, you told them that the Bhoothalingam Committee was coming shortly. This was also raised on the 8th of May, and Mr. Patel assured the Members that the report would be placed on the Table of the House as soon as it was received. I have the edition of the Hindustan Times which has published it. I could not get a

copy of the proceedings immediately. Yesterday, when was answering to my question, I raised the question of the Reserve Bank of India employees, about their demands etc. He wanted the Bhoothalingam Committee report to come to take action. He has promised" to lay the report of the Working Group on the Table of the House. He should make it available. Since he began his speech by saying that it was the last day, at least by-tomorrow morning it should reach us. He should see that it reaches us. We should know what the Committee was, what it has said and whether it was really a bhooth or something else.

SHRI L. R. NAIK (Karnataka): Sir. "I rise to support the Bill. I have gone through the text of the Bill and also heard the speech of the Hon. Minister with rapt attention, and I must say that the amendments that have been introduced to the two Acts, the Customs Act as well as the Central Excises and Salt Act, are based on the principle that prevention is better than cure, in the sense that this Amendment Bill aims at streamlining some of the procedures that are found to be rather more of the nature of hardship than smoothening the affairs of collection of the excise as well as the customs duties.

As the Hon. Minister has said, the revenue derived from the customs duty as well as the excise duty is within the region of nearly Rs. 10,000 crores, and this a staggering figure by any stretch of imagination, no doubt. But one thing has to be noted, and it is my humble submission that the revenue derived from the customs duty as well as the excise duty is in the divisible pool according to our Constitution, in the sense that this revenue is to be divided between the Centre and the States.

Now, very recently this august House has discussed, deliberated, on

a resolution on the Centre-State relationship ably moved by our Hon. Member, Mr. V. B. Raju. Of course, I heard many of them. And what I have observed is that some of the hon. Members have gone to extreme length of saying that the States should have full autonomy, so much so the Centre should confine itself only to a few departments like communications, defence, foreign affairs and so on. Of course, I do not want to deliberate on that issue thoroughly. But what I want to say is that on this point the hon. Prime Minister has given his final say and that say, I consider, is of a national nature. That say is that there is sufficient provision in our Constitution giving autonomy both to the States and the Centre and restructuring of the Constitution for this purpose is absolutely unwanted. Unfortunately what we observe is that some difference of opinion has arisen between the States and the Centre and in my considered opinion, this is entirely due to some faults that have crept in while dividing the revenue derived both from customs as well as Central excise. If we want to keep up the unity of our country, the integration of our country, it is necessary that we take suitable measures to divide the revenue derived from these important sources between the States and the Centre in proportion to the revenue that accrues from the respective States, so that all sorts of bickerings that have crept into our national life disappear. With this objective in view, I would like to suggest certain points so that the Government may consider them at length and see what best they can do.

Now, Sir, the first point is that the Centre has been making serious inroads into the taxation base of the States. Initially the Central excise duty was limited to a few items and it was meaningful for the States to have the sales-tax as the mainstay. Gradually the Central excise duty has been extended to cover almost all the

[Shri L. R. Naik]

commodities without even consulting the States. It has drastically affected the scope which the States had for wielding sales-tax as a tool of incentives and resource mobilisation. Now there is also a proposal to replace the sales-tax by the Central excise duty. Such a measure, if accepted, would only sound the death-knell of the State autonomy, whatever is given now, by striking at the only independent source of revenue that the States have under the federation.

Secondly, on the taxes to be shared with the States, the Centre levies surcharges and enhances their rates. But the proceeds are kept exclusively by the Centre. Thus the States are denied a legitimate share of this income. This, if I may say so, amounts to a fraud on the Constitution. Changes are also made in the export policy which affect the sales-tax revenues and no compensation is made by the Centre for the sales-tax revenue lost on exports. (Time-bell rings). There are, of course, other points. What I want to say is that these are some of the points which require the attention of the Government. I urge upon the Government to realise that the bickering that has arisen in this country is more and more due to the fact that the divisional pool system envisaged in our Constitution has not been followed by the Centre. There have been many inroads into the taxation area of the States. It is, therefore, high time that the Central Government considered this point and saw to it that the relationship between the Centre and the States was straightened out.

With these few words, I again say that I support the Bill wholeheartedly.

SHRI SATISH AGARWAL: Sir, I am really very thankful to the honourable Members who have parti-

cipated in this debate. Six honourable Members have participated in the debate. They have, by and large, welcomed the provisions of the Bill. I express my thanks to them. I am also thankful to those Members who have given their valuable suggestions in regard to this Bill. Whatever criticism has been levied, that will be borne in mind while drafting the next comprehensive Bill. Now I would take up one point which my friend, Mr. Lakshmana Mahapatro, raised, and that is with regard to salt cess, and non-holding of Salt Advisory Committee meetings. So far as my knowledge goes, there is absolutely no cess imposed by the Ministry of Finance, neither by way of indirect taxation nor by way of direct taxation. My friend, Mr. Ghanshyambhai oza, has just now informed me that there is an area of about 10 acres and wherever there is some salt production, there is a salt cess which is collected and utilised for purposes of certain welfare activities. This is what he has just now told me. But I can assure my friend, Mr. Mahapatro, that there is nothing of the kind in the form of a cess so far as our Ministry is concerned. And in order to do away with the possibility of any Government imposing any excise on salt in times to come, I propose that in the comprehensive Bill that is to be introduced in this House some time later, the word 'salt' from the statute book will be completely abolished, so that there is no chance of levying any duty on salt whatsoever. It will be only a Central Excise law instead of Central Excise and Salt Act. So far as the other question of non-holding of meetings is concerned, I am told that Salt Advisory Committees are formed by the Ministry of Industry and not by the Ministry of Finance. If meetings of these committees have not been held, I cannot be held responsible. I can, however, communicate the feelings of the honourable Member to the concerned Ministry.

Then he referred to the Bhoothalin-gam Committee report. Of course, I mentioned about it yesterday, and instead of being thankful to me for giving some information that the report was received—it was received just yesterday or so—he started condemning us saying that it has not been circulated...

SHRI LAKSHMANA MAHAPATRO: I only wanted you to fulfil your promise. I was riot condemning you. That was not my intention. That is not a fact.

SHRI SATISH AGARWAL: I can only assure him that when an assurance has been given, it will be fulfilled. If the promise is there, it will be fulfilled and he will get a copy of the report. But it is a matter yet to be looked into. I cannot say off hand whether he will get it by the time he leaves for his home in Orissa.

So far as other suggestions are concerned, I will very briefly deal with them. Let me discuss the problem raised by my friend, Mr. Hamid Ali Schamnad. He talked about a certain treatment being meted out to persons coming from Gulf countries. I do not plead that I am not aware of it. I am very much conscious of the matter. I am myself going to visit these airports after I am free from this work with which I have been busy for the last three months. I can assure him that I will do my best for those people who come from Gulf countries and he will not have any complaint on this score in the next session of this House.

So far as the question of importation of articles is concerned, what can be brought, what cannot be brought, etc., I have today laid on the Table of the House a notification which was issued yesterday. I have laid it on the Table of the House today. We have revised the baggage rules, the tourist baggage rules, the transfer of residence rules, import trade control

and public notice, etc. We have revised all these things. We have issued a notification dated 16th May, 1978.

4 P.M.

And, Sir, I have laid the copies on the Table of the House and I am going to send them to all the honourable Members for their information. They are either under despatch or they will be despatched today or tomorrow and you will get them within three or four days and I am sure we shall get wider publicity to all these things so that everybody knows about it. I am managing to get these rules published in a bulletin form and make them available to all our Embassies, our High Commissions, to all the Members of Parliament and to all the airports so that the people may know as to what they can bring and what they cannot bring. I would beg of the honourable Members to advise their constituency people not to bring goods which are prohibited, which are banned, which lead to such sort of harassment because generally people bring goods which are in huge quantities, in quantities, banned and prohibited, and in such manner as is prohibited and I cannot describe here as to where they conceal all these things. But that is a fact. So, on this score, if we are a little bit indifferent, then the honourable Members will complain that smuggling is taking place and it is not being checked. Now, if we try to check smuggling, naturally there is bound to be some harassment somewhere. But we are trying to strike a balance between these two things and we are trying to reduce the harassment and simultaneously we are trying to check smuggling also.

SHRI GHANSHYAMBHAI OZA (Gujarat): Sir, may I put one small question? I understand that goods worth Rs. 48 crores are to be cleared at the Bombay Airport as passengers' baggage by the Customs Department.

[Shri Ghanshyambhai Oza]

Goods worth Rs. 48 crores are awaiting clearance for the last so many months at Bombay. What is to be done now?

SHRI SATISH AGARWAL: Sir, perhaps the honourable Member is under some misapprehension. The fact is that the total value of the confiscated goods now in the stocks throughout the country is Rs. 46 crores. Out of this amount of Rs. 46 crores, goods worth only Rs. 5.11 crores are ripe for disposal and goods worth Rs. 3.22 crores are being posed of according to the existing procedure and the rest, that is, goods worth Rs. 1.89 crores are yet to be disposed of according to the revised procedure which the Government has approved recently and it is only in reference to the wishes of the honourable Members...

श्री सदाशिव बागाईतकर (महाराष्ट्र) :

उपसभाध्यक्ष महोदय :

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Mr. Minister, Mr. Bagaitkar wants to say something. Would you kindly hear him?

SHRI SATISH AGARWAL: I will just complete the sentence, Sir. In deference to the wishes of the honourable Members, Sir, the Government has revised its policy. The previous policy was "Export or destroy". Now, that policy has been changed and the policy now is "Dispose of and reexport". So, there is no question of any destruction that policy has been revised and a new formula has been evolved whereby the goods are being disposed of in accordance with the revised procedure. Yes, Sir, the honourable Member, Mr. Bagaitkar, wanted to say something.

श्री सदाशिव बागाईतकर : उपसभा-

ध्यक्ष महोदय, यह जो डिसपोजल और

डिस्ट्रिक्ट के बारे में कहा गया, उसी से एक सवाल पैदा होता है कि कई दिनों से विवाद चल रहा है कि आप एक तरफ भूमिगत गुड्स को देश में लाने के लिये एन्क्रेज नहीं करना चाहते, दूसरी तरफ जो सारा सामान आता है उसको कोम्पैरेटिव के जरिए बेचने का प्रबन्ध करेंगे। तो आपको जो काम करना है उससे बिल्कुल उलट परिणाम होता है।

श्री सतीश अग्रवाल : माननीय सदस्य ने जो प्रश्न उठाया है उसके बारे में मेरा यह निवेदन है कि सहकारी समितियों के माध्यम से तस्करी का जो माल जप्त हुआ है, उसका बेचने की व्यवस्था समाप्त कर दी है। केवल निर्धारित नियमों के अनुसार, निर्धारित संस्थाओं को ही वह माल उपलब्ध कराया जायगा और बाजार में बेचने के लिये सहकारी समितियों के माध्यम से लोगों को नहीं दिया जायगा।

Sir, I was just making a submission with regard to the points raised by my friend, Shri Schamnad, with regard to the Gulf countries, with regard to the articles that can be brought and that cannot be brought and so on. We have already notified and we want that more publicity is given to them so that the people know about them.

Now, Sir, he referred to the Kerala boys and girls who are coming from there and he said that they are being put to a lot of difficulties because their flights come at 11 o'clock at night and there their clearance takes about four hours or so and they do not get even a cup of coffee and all that. Sometime back, when I had been to some airports, I wanted to introduce a scheme. These passengers are people who are bringing so much foreign exchange for us and who are paying so much duty to me. At the Bombay airport alone, I am getting about Rs. 16 crores of duty a year practically and I want to do something for

them. So why not spend a little bit on their entertainment that way. So I decided that whosoever is not cleared by 10 o'clock, he should be served with dinner, it is not his fault if he is not cleared. Of course, the Customs Department is also not at fault, let me make it very clear. I want to increase my counters. I want to increase my staff, but I do not get the space. I have to beg for space from the airport authorities and they do not give it to me. So I am helpless in the matter. But I want to increase the number of counters and the number of people working there so as to have speedy clearance. I had been to Bombay in August 1977 and I saw that a passenger who came at 9 o'clock was not cleared by 3.30 a.m. I said: what is this? There are certain lengthy procedures. Some of them have been simplified and there has been delegation of powers to junior officers. Now the clearance will be speedy. With the revision of the 'Bagigage Rules, there will be less delays in clearance. I wanted to introduce a system where they should be served with dinner after 10 o'clock. But there was some criticism in a certain section of the Press. So I dropped the idea. I said: let there be snacks, coffee, tea, plain water and all that.

Now, one suggestion was with regard to a certain percentage of foreign remittance they should be permitted something extra. Mr. Mahapatro was opposed to that. His suggestion was that there should be a flat rate of Rs. 5000 for every-body who earns foreign exchange for this country. This is a very good idea. Personally I am in favour of it. But what the decision of the Government of India will be I do not know. But this will be taken into consideration.

Now, Sir, be referred to the fact that smuggling is on the increase. I Tjeg of the hon. Members: please do not paint a picture that this country 428 LS—5.

is a country of smugglers. Let us talk less of it. The Government is very serious about it, and we are

taking all possible steps to curb smuggling, I can assure the House that seizures are not an indication of any decline. I have got the relative figures. In 1974, the figure was Rs. 60 crores, in 1975 it was 45 crores of rupees, in 1976, Rs. 36 crores and in 1977, 29.95 crores of rupees. If seizures are any indication of a decline in smuggling, then I would say that smuggling is very much contained. But if these figures are not an indication of any decline in smuggling then I would say that smuggling was quite high during the emergency, then how can anybody claim that smuggling was contained during emergency. If smuggling could not be contained during emergency when 3500 smugglers were put behind the bars, how can you expect the Janata Government who have released more than 2000 smugglers and when 200 are detained under COFEPOSA to contain smuggling? Look to this. Our approach to the COFEPOSA is on a selective basis. We are going according to the rule of law. I would submit, Sir, that we are doing our best. We are trying to strengthen our apparatus. We have introduced certain economic measures for the first time which have reduced smuggling in some commodities. Of course, I cannot say that smuggling is completely

eradicated ____ (Interruptions). I am not going to hide any facts. As long as there are shortages in this country as long as there is a difference in international prices, as long as there is a craze for smuggling, smuggling is bound to take place. So we have taken certain economic measures for the first time. We have liberalised the imports of certain things. These economic measures are bringing the desired results. We have liberalised the import of watches. We have reduced the customs duty. We are making experiments. Take, for example, gold. Smuggling very much

[Shri Satish Agarwal] contained, otherwise prices (would have risen. There may be difference of opinion about this.

Mr. Mahapatro said that those who surrendered before Shri Jayaprakash Narayan are again indulging in the smuggling activities. This is not to our knowledge, excepting one or two people- here and there who may be trying to indulge in such activities. We are keeping a close watch on them. We are not bound by their declarations or by their oaths. We are vigilance, and we will not spare anybody whether it is Haji Mastan or it is Bakhia; we are not going to relax our vigilance. Now, Sir, something was said about Mr. Dharendra Brahmachari and the import of some car by some ex-Minister by one hon. Member, who is unfortunately not in his seat at the moment.

SHRIMATI PRATIBHA SINGH (Bihar): Before he goes to the other points, I would like the hon. Minister to clarify one thing. The hon. Minister has mentioned something about the containment of the price of gold. It has been said that today's auction will show a further decline in the price of gold. I would like to know from the hon. Minister whether the price of gold has really gone down and whether it has affected the prices of other commodities in any way?

SHRI SATISH AGARWAL: As I have already stated, the hon. Lady Member should be aware of the fact that since there is so much of craze for gold amongst our ladies, it will take some time for us to know the actual result. It is only half a tonne of gold which was sold in the last auction. It is a new experiment in which the Government has put its hand for the first time. We do not claim perfection. It will take some time for us to know the result, say two months or three months. If ne-

cessary suitable amendments will be made in our gold policy. This is a part of anti-smuggling measures and we are determined to curb smuggling of gold in our country. A rise in the price of gold is an indication of the fact that gold is not smuggled into this country; otherwise the price would not have risen.

SHRIMATI PRATIBHA SINGH: After the last auction the price of gold increased by so many rupees. Today there is the second auction and this will further increase the price. I want to know the latest figures.

SHRI SATISH AGARWAL: I do not wholly agree with the hon. Member. The price of gold came down after the announcement regarding the sale of gold was made in the Budget Speech on the 28th of February. The price again rose up and then came down. After all those people who deal in bullion are more clever, and they speculate that way. I do not say that one sale or two sales will bring down the price of gold to Rs. 500 or to its international price. It will take time. As I have said, it is an experiment. We are entering the field for the first time. We shall learn from our experience and make suitable amendments in our gold policy, if need be in the background of our experience.

So, Sir, I was referring to certain points raised by an hon. Member regarding Mr. Dharendra Brahmachari and the import of some car by an ex-Minister. He did not name him. That hon. Member is not in his seat, but I would still like to reply to the points made by him.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Mr. Minister, I am duty bound to be here; but as a Member I have already made the points. At the moment, I am duty bound to sit here.

SHRI SATISH AGARWAL: I am aware of it. I made this specific reference knowing fully well that you were there.

So far as the import of an aircraft by Mr. Dharendra Brahmachari is concerned, the House is aware that this particular aircraft was imported during the previous regime on the plea that this is going to be a gift. Now, the facts, which have been revealed, go to show that it was not a gift but it was an outright purchase. If it -was a purchase, then from where did the foreign exchange come? So, it is a clear-cut case of foreign exchange violation. The notices have been issued and the aircraft has been seized by the Customs authorities and the adjudication proceedings are going on. I am sure the law will take its own course and the guilty will be punished.

There has been only one case of an import of a car where a duty exemption was given, exemption from customs duty. Of course, I do not want to name the man concerned, but it is a fact. It will not be proper for me to say the name. He has referred to some ex-Minister here in the erstwhile regime.

SHRI R. R. MORARKA (Rajas-then): Why can he not give the name? Is it not in the interests of the country? What is the national secret about it?

SHRI SATISH AGARWAL: The car was not imported by the ex-Minister. It was imported by some organisation or institution on the recommendation of the ex-Minister.

SHRI R. R. MORARKA: I do not understand why, when an exemption has been given, when a concession has been given and the State deprived of its revenue, that name should be kept secret.

SHRI SATISH AGARWAL: The matter was referred to the Shah Commission from our side and the Shah Commission has also given certain findings. That is very much there in its Report and action will be taken by the Government.

SHRI YOGENDRA MAKWANA: What is the harm in telling the name of the Minister concerned?

(Interruptions)!

SHRI SATISH AGARWAL: Sir, there are unfortunate stories of certain exemptions concessions and refunds during the period of emergency. There are very unfortunate events of granting exemptions, concessions and refunds, particularly on the 19th of March, 1977 when they were going to lay down the office. I am not one of those who would like to clump back on this score. We are very much looking into all these matters and suitable action will be taken against those people who shall be held responsible for it.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Mr. Minister, there is a demand from all sides of the House to tell the name. Why are you not disclosing it when you have disclosed it before Justice Shah? What is wrong in disclosing it here? Parliament is more supreme than Justice Shah.

SHRI SUNDER SINGH BHANDARI (Uttar Pradesh): Minister has to reply to the Members, and not to the Chair.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Mr. Bhandari, I am conveying to the Minister the feelings of the Members.

SHRI SATISH AGARWAL: As desired by the House and as desired by my hon. friend who has been my professional colleague, Mr. Makwana, if

[Shri Satish Agarwal]

so happened, one car was to be imported by somebody in Punjab. The whole thing was done at the instance of the ex-Minister, Mr. Buta Singh. He recommended the case, and the whole thing was done in a day, and that too was a holiday. This is the most objectionable part of it. The whole process was completed in one day and it was a holiday. So, it was something very unusual. That does not happen in the Government of India that things are cleared and the whole process is finished in one day, and that too on a holiday. There are so many other cases but as you very much insisted and the whole House was insisting that reluctantly I had to say it. I did not want to hit back at anybody on this score.

Anyway, so far as some other points raised by Mr. Makwana are concerned, he has referred to one case of Thums Up. So far as our information goes, it is true that Thums Up are publicising and advertising that it is a refreshing cola. We had sent the sample to the Chemist and the Chemist has certified and verified that it does not contain any content of cola. That is the position. That is the legal position because the Chemist has certified that it does not contain cola. Now, the question is, how can they publicise and advertise and thus cheat the people? We have written to Delhi Administration also that they are publicising it like that and it amounts to cheating. Some hon. Members demanded a case to be registered under section 420; Mr. Kalp Nath Rai also raised this issue. So far as we are concerned, we have done that and for your information, I may again say that I have just now instructed, when you raised the issue, the Member of Central Excise to send the sample to the Senior Chemist for getting the result verified.

SHRI YOGENDRA MAKWANA: I want to draw the attention of the

Minister to section 4 of Central Excise and Salt Act where the price is fixed, because there is ad valorem duty, and when there is ad valorem duty, section 4 is the deciding factor. Now, according to this section—I have not got the book; otherwise, I could have read out that section to you...

AN HON. MEMBER: You remember them all.

SHRI YOGENDRA MAKWANA: According to that section, there is the provision of the words—like, kind and quality and when they publish that it is a refreshing cola, that means it falls within the purview of that section and therefore, duty should be recovered, but because some persons are involved there_____

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): He has promised to get it done immediately.

SHRI YOGENDRA MAKWANA: It is within the Central Excise law.

SHRI SATISH AGARWAL: On that score also I do not agree with the hon. Member.

आपन कई बार यह देखा होगा कि
जाड़ों में मूंगफली बेचने वाला कहता रहता
है कि जाड़ों की मेवा बादाम लीजिये।
मूंगफली को वह बादाम कहता रहता है।

I cannot levy duty on an item which is not excisable that way but even then, to be doubly sure, I have instructed my member of the Board to get it examined again chemically from a Senior Chemist.

SHRI YOGENDRA MAKWANA: You cannot compare the ground-nut with coca cola.

SHRI SATISH AGARWAL: I have instructed the Board to get it examined again by the Senior Chemical Examiner.

SHRI LAKSHMANA MAHAPATRO: Sir, I would like to ask one question regarding this particular thing. When a particular person says to the world that his commodity consists of a particular thing and on that basis he requires a price to be paid, will it not be proper for the Government to ask him to pay the tax on that basis? It is a different matter whether it contains cola or not. It would have to be examined and then you have to prosecute them for cheating and so many other things. It is a different matter. But when a person says that he has got this particular variety and expose it for sale at a particular price, he should be, under any law liable for taxation. The taxation authorities should issue a notice for taxation first.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Please take your seat.

SHRI SATISH AGARWAL: Sir, so far as the taxing statute is concerned, it does not authorise us just on the basis of publicity to charge or to levy duty on that ground. He may be cheating the public. He may be cheating the customer. That may be an offence under other laws. That is why we have informed the Delhi Administration that he is publicising his goods in this particular fashion while he say to the department that it does not contain cola. So, we cannot do anything. We can at the most get it examined. We are not here to restrict the publicity. If somebody is doing a false publicity in relation to salesmanship for selling his goods, the Excise Department is not there very much. We have to...

SHRI YOGENDRA MAKWANA: There is no question of publicity in this. (Interruptions) The Act provides for a market enquiry. I would like to know whether the market enquiry would be made.

(Interruptions)

SHRI SATISH AGARWAL: Mr.

Makwana, I have already ordered an enquiry into this. But I cannot state or say anything just on the basis of the arguments advanced by hon. Members. You cannot say that just because he is publicising his commodity in a particular way, the commodity should be excisable on a particular scale. That is the whole difficulty. I have already ordered an enquiry into the whole thing. This will be examined by the senior chemical examiner. That is all I can say. Of course, he said about tribunals. That is one major point which he made.

SHRI YOGENDRA MAKWANA: What about market enquiry?

SHRI SATISH AGARWAL: This is not within my scope.

SHRI YOGENDRA MAKWANA: This is within the scope of section 4.

SHRI SATISH AGARWAL: If that be, it will be done. If the law permits, it will be done. I am not here to protect anybody. No economic offenders will be protected so far as we are concerned. We are determined to take all firm steps and let me make it clear to this House that cases pending for excise evasion for years together are now being unearthed, processed and adjudicated upon and one such case you must have read in the newspapers recently. Therefore, we are not going to spare anybody. We are not going to cause any harassment. Simultaneously, this Government is very firm with the economic offenders and we are going to spare none on that score.

Now, Mr. Makwana raised the point about the tribunals. We had discussed this matter with the trade and industry. They too are not agreeable to this proposition because this is commodity taxation. It is not like income-tax. The matters are not very

[Shri Salish Agarwal]

simple that way because there are certain cases where a strict view of the law is taken. For example, in revisions and appeals and all that, something is rejected on technical grounds because it is time-barred. This causes harassment to the assessees. So, Government can grant ex-gratia relief. Recently, sometime back, we granted ex-gratia relief for a refund of Rs. 22 lakhs to the Government of Maharashtra. We have also done this in regard to so many other assessees. So, those powers will be there. The trade and industry people are also canvassing with the Government for the setting up of tribunals. But they are not also of the firm mind. They are having a second thought on it. But we have not come to a definite conclusion." The matter is under consideration. As has been recommended by the Jha Committee, we will set up tribunals. Personally, I am not against it.

Nothing so far as refunds and concessions are concerned. In regard to classifications, we have tariff conferences. We decide all those matters there. So far as equalisation freight is concerned, there is the judgement of the High Court and we will look into it and see accordingly what can be done.

He raised a very relevant point. He said that it is no good if small-scale units are exempted up to Rs. 5 lakhs. He said that they should not be subjected to any excise control. The House will be glad to know that all those small-scale units, who are in this exempted category up to Rs. 5 lakhs, up to Rs. 4 lakhs, they have been completely exempted from all excise control whatsoever. The beneficiaries will be 20,600 small-scale units because of this announcement. Now, they need not have excise licences. He said that they should have licence, but there should not be any checking by the inspectors. I say not even a

licence they need have. No licence absolutely for those units whose clearance turnover is up to Rs. 4 lakhs. Thereafter, they will have to have excise licence. After Rs. 5 lakhs, they will be under excise control. The beneficiaries will be 20,600 small-scale units.

Sir, one last announcement I would like to make. Previously, the practice was that you had to submit your price list, have it approved and then the goods were cleared. Now, in certain specified commodities, we decided that it takes more time. The Assistant Collector may be on tour here and there and the goods may not be cleared. And the prices also go up. There is shortage also. So, we have decided that there will not be any prior approval of price lists except for certain specified cases. You submit the list to the Assistant Collector, clear the goods and within a week's time the whole thing will be sorted out. If there is any difference, it will be sorted out within themselves. This is one more facility which will facilitate early clearances from the godowns and will not lead to any shortages in the market also.

I have practically covered all the points. So far as refunds are concerned, we have issued instructions that hereafter those cases should be decided as early as possible. Our senior Collectors' Conference is being held from 24th to 26th in Delhi. All those suggestions that the hon. Members have made here will be taken into consideration and I assure the House that I shall do my best to rationalise the whole Department and put it on a very sound footing.

Once again I thank the hon. Members for the suggestions they have made and I commend the Bill for passing.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Now I will put the motion. The question is:

"That the Bill to provide for certain amendments to the Customs Act, 1962, the Central Excises and Salt Act, 1944 and the Central Boards of Revenue Act, 1963, as passed by the Lok Sabha, be taken into consideration."

The motion was adopted.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): Now we shall take up clause by clause consideration of the Bill.

Clauses 2 to 27 were added to the Bill.

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

SHRI SATISH AGARWAL: Sir, I move:

"That the Bill be passed."

The question was proposed.

श्री नागेश्वर प्रसाद शाही : (उत्तर प्रदेश) : उपसभाध्यक्ष महोदय, आपकी आज्ञा से मैं कहना चाहता हूँ कि श्रीमती इंदिरा गांधी की इमरजेंसी में मैंने नहीं देखा कि . . .

(Interruptions)

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): "Why bring in that problem here?"

श्री नागेश्वर प्रसाद शाही : इसके बारे में मैं कहना चाहता हूँ कि . . .

उपसभाध्यक्ष (श्री अरविन्द गणेश कुलकर्णी) : किसके बारे में . . .

श्री नागेश्वर प्रसाद शाही : दिल्ली एयरपोर्ट का कस्टम आफिस अफ्टरचार का एक अड्डा है। इमरजेंसी के दौरान मैंने देखा कि वहाँ बड़े लार्ज स्केल पर अफ्टरचार जारी था। मेरा स्वयं का अनुभव है। एक मामूली

200-300 रुपये की चीज के लिए मैं सुबह से शाम तक वहाँ बैठा रहा, एक एम० पी० की हैसियत से बैठा देखता रहा कि जो लोग घूस देते थे उनको सामान स्टोर से मिल जाता था और जो घूस नहीं देते थे वे वापस जाते थे, फिर आते थे और फिर वापस जाते थे। इस तौर पर मैं आज भी कह रहा हूँ कि माननीय मंत्री जी का जो विभाग, कस्टम आफिस एयरपोर्ट का है वह घूसखोरी और अफ्टरचार का अड्डा है। मैं मंत्री महोदय से निवेदन करता हूँ कि वह कृपया मंत्री की हैसियत से नहीं बल्कि एक साधारण नागरिक की हैसियत से जाकर देखें कि कितनी घूसखोरी वहाँ पर व्याप्त है। इसलिए मैं मंत्री महोदय से निवेदन करूँगा कि वे कानून चाहे जो बनायें संगोष्ठन चाहे जो लायें . . .

(Interruptions)

उपसभाध्यक्ष (श्री अरविन्द गणेश कुलकर्णी) : ठीक है . . .

श्री नागेश्वर प्रसाद शाही : इमरजेंसी में जो घूसखोरी वहाँ व्याप्त थी वह आज भी वहाँ व्याप्त है। इसलिए मंत्री जी आप सारे ऐलान तो कर रहे हैं, सब ठीक कर रहे हैं . . .

उपसभाध्यक्ष (श्री अरविन्द गणेश कुलकर्णी) : ठीक है आप बैठ जाइये।

श्री नागेश्वर प्रसाद शाही : उसको बंद करें अन्यथा कोई कन्याण नहीं होने वाला है।

(Interruptions)

श्री सोताराम केशरी (बिहार) : महोदय मेरा यह कहना है कि माननीय सदस्य जब देख रहे थे कि घूस ले रहे हैं तो क्यों नहीं उन्होंने पुलिस को खबर दी, अगर पुलिस को खबर दिये होते तो . . .

श्री नागेश्वर प्रसाद शाही : इस कार्य में उक्त है वह बिहार के नरेश रह चुके हैं और यह काम बड़े स्केल पर चल रहा है लेकिन यह

[श्री नागेश्वर प्रसाद शाही]

हमारे बूते की बात नहीं है

(Interruptions)

श्री शिवचन्द्र झा (बिहार) : उपसभाध्यक्ष महोदय, मैं मंत्री महोदय से दो-तीन बातों के बारे में सफाई चाहता हूँ। उन्होंने कहा कस्टम्स विभाग को स्ट्रीमलाइन करेंगे जिससे स्मगलिंग बगैरह नहीं हो, कानून को ठीक से लागू किया जाएगा कस्टम ड्यूटी को रियलाइज करने के लिए। मैं पहला सवाल यह जानना चाहता हूँ जो भारतीय बाहर से आकर बन्दरगाह पर उतरता है सिर्फ अपना देह अपना शरीर लेकर उतरता है, जिसके पास और कुछ नहीं है, पहनने के कपड़े हैं, क्या उस को भी कस्टम देना पड़ता है? भारत में घुसने के लिए कस्टम देना पड़ता है? उपसभाध्यक्ष जी मैं निजी तजुबों से बोल रहा हूँ, मैं अमरीका से आ रहा था, बम्बई बन्दरगाह पर उतरा, मेरे पास कुछ नहीं सिर्फ एक सूट केस और उसमें पुराने कपड़े थे इस्तेमाल के लिए, सिर्फ उन को लेकर मैं भारत की सर जमीन पर आया, 4 रु० मुझे देना पड़ा ...

श्री सीताराम कौसरी : घूस का?

श्री शिव चन्द्र झा : नहीं क्लियरेंस के लिए। कस्टम के रूप में 4 रु० आपको देना पड़ता है। उपसभाध्यक्ष महोदय, मैंने बताया कि साउथैपटन में जब मैं उतरा तो मैं जा रहा था वाटरलु बन्दरगाह में, तो वहाँ पर मुझ को कुछ नहीं लगा हालांकि वह इंग्लैंड था, वह विदेश में उतरा था। अपने देश के अन्दर उतर कर 4 रु० लगे। तो क्या यही परिपाटी अभी भी है?

मैं दूसरा सवाल भी निजी तजुबों के आधार पर पूछ रहा हूँ। जो निर्याती बाहर पड़ते हैं उनकी जो किताबें उनके पास होती है भारत में भेजते हैं तो यहाँ पर आने पर उन को कस्टम देना पड़ता है। यह भी मैं निजी तजुबों पर बोल रहा हूँ। बकले से मैंने अपनी किताबें

भेजीं; यहाँ पर कलकत्ता बन्दरगाह में 80 रु० देना पड़ा छुड़वाने के लिए, जो किताबें मैं पढ़ता था उनको छुड़वाने के लिए। (Interruptions)
बहुत पुरानी बात है यह..

THE VICE-CHAIRMAN (SHRI
ARVIND GANESH KULKARNI):

Please resume your seat now.

हो गया; अभी दूसरा डिसशन होगा है।

श्री शिवचन्द्र झा : तीसरा सवाल, इस्तेमाल की चीजें जो अपने साथ लाते हैं उसका कोई अमाउंट फिक्स है? इसलिए कि आखिरी वक्त में वे वह समान ले आते हैं?

श्री रामेश्वर सिंह (उत्तर प्रदेश) : मैं एक ऐसा मसला आपके सामने कस्टम विभाग का रख रहा हूँ जिससे आप आश्चर्य-चकित हो जाएंगे। 1976 में भूतपूर्व सरकार ने एक लाइसेंस दिया था भारत साधू समाज को, रुद्राक्ष मंगाने का—और यह केस बनारस में पकड़ा गया, और एक अखबार के मालिक के मकान पर पकड़ा गया है। अखबार के मालिक है सत्येन्द्र कुमार गुप्त। उन के मकान पर 98 क्विंटल रुद्राक्ष पकड़ा गया है। (Interruptions) मैं आंकड़े दे रहा हूँ; यह करीब 50 करोड़ रु० का माल है और यह मामला इतना संगीन मामला है कि मैं 3 दिन से कोशिश कर रहा हूँ इस हाऊस में उठाने के लिए लेकिन हम को इजाजत नहीं दी गई। आज भी मैंने हाऊस में उठाने के लिए इजाजत चाही थी। पता नहीं कस्टम विभाग के लोग क्या करते हैं। हम अपने मंत्री महोदय से भी जानना चाहते हैं, इस पर अभी तक क्या कोई कार्यवाही हुई है? उपसभाध्यक्ष जी, मैं आपका ध्यान दिलाना चाहता हूँ कि 98 क्विंटल माल एक ही लाइसेंस पर बम्बई पोर्ट में आया 1976 में, वह कस्टम विभाग के लोगों ने सीज कर लिया, वह बाहर कहां गया पता नहीं। उसी लाइसेंस पर सेम 98 क्विंटल माल फिर आया। यह माल आया है 28

दिसम्बर को मद्रास पोर्ट पर 48 क्विंटल और 50 क्विंटल 14 दिसम्बर को बम्बई पोर्ट पर ।

श्री सीताराम केसरी : कागज पर लिख कर दो मिनिस्टर साहब को ।

श्री रामेश्वर सिंह : यह अखबार में भी छपा है—प्रगति दीप अखबार है बनारस का । इस सप्ताह के अंत में छपा है । उपसभाध्यक्ष महोदय, मैं कहना चाहता हूँ, आज 3 रु० किलो में (Interruptions) . . . जरा मेरी बात सुन ली जाए; बड़ी संगीन बात है । तीन रुपये किलो में यह माल आता है इंडोनेशिया से और यहां पर

श्री सीताराम केसरी : यह एक मुख्बी है या नौ मुख्बी ।

श्री रामेश्वर सिंह : मैं चाहता हूँ कि वे मुझ को डिस्टर्ब न करें क्योंकि यह बहुत संगीन मामला है । सुन लीजिए । तीन रुपये किलो में जो रुद्राक्ष आता है उस में एक किलो में 200 से 250 माला तक बनती हैं और फी माला—मैं दिखाने के लिये भी एक माला अपने साथ लाया हूँ बनारस से इसलिये कि मुझ को हाउस में बोलने के लिये इजाजत दी जाय, तो यह एक माला 200 रुपये से 300 रुपये तक में विकती है जब कि एक किलो में 200 मालायें तैयार होती हैं, यानी 32 लाख रुपया एक क्विंटल में और आप हिमाब लगाइये कि 98 क्विंटल माल का इस तरह से दाम हो जाता है करीब 50 करोड़ रुपये । तो मैं मंत्री महोदय से जानना चाहता हूँ कि इस संबंध में कौन सी कार्यवाही हुई है और जो लोग इस काम में लिप्त हैं वे हैं भारत साधू समाज और यह देन है इन्दिरा गांधी की जो आज रुद्राक्ष की माला पहन कर सारे हिन्दुस्तान में घूमती हैं, उन के कारण ही यह माला हिन्दुस्तान में आज भ्रष्टाचार का प्रतीक बना हुआ है इस संबंध में मैं चाहता

हूँ कि आप आवश्यक कार्यवाही करें और यह माला मैं मंत्री महोदय के सुपुर्द कर रहा हूँ । (Interruptions) यह माला इन्दिरा गांधी की जैसी ही माला है और जो इन्दिरा जी की माला है वह 50 लाख रुपये की माला है । (Interruptions)

श्री सतीश अग्रवाल : उपसभापति महोदय, माननीय सदस्य जो माला मुझे भेंट कर रहे थे उस माला को पहनने वाली ने हिन्दुस्तान का सत्यानाश कर दिया । मुझे तो उस के लिये माफ किया जाय । (Interruptions) केसरी जी उसे पहने मुझे आपत्ति नहीं है । लेकिन माननीय सदस्य महोदय ने जो बात कही है उस बारे में जब मुझे जानकारी मिली तो मैंने उस की जांच करवाई और उस में हम ने 92 बोरे सीज किये बनारस में और उस के बाद भारत साधू समाज के प्रतिनिधियों ने इनवायसेज बर्गरह ला कर पेश कर दिये कि वह उन का इंपोर्ट का लाइसेंस है और यह इनवायसेज है । अब उस के बाद अगर वह उस की ब्लैक मार्केटिंग करते हैं या उस में प्राफिटियरिंग करते हैं तो वह एक अलग आफेंस है और उस के बारे में हम ने मिनिस्ट्री आफ कामर्स को चिट्ठी लिख दी है । (Interruptions)

श्री रामेश्वर सिंह : यह बात आप हाउस में कह रहे हैं जब कि मेरे पास प्रमाण है । मेरे पास जो फोटो कापी है उस में इस लाइसेंस की डेट एक्सपायर कर दी गयी है और उस के बाद 78 में यह माल आया है । वह कैसे आया । इस में कस्टम विभाग के आदमियों का हाथ है या मंत्रिमंडल के लोगों का हाथ है या सरकार का हाथ है इसकी पूरी जांच होनी चाहिए ।

श्री सतीश अग्रवाल : माननीय सदस्य अगर मेरी पूरी बात सुन लेने तो शायद उन को दुबारा कुछ कहने की नीवत न आती ।

[श्री सतीश अग्रवाल]

इस प्रकार का एक प्रश्न सदन में आया था और जिसका मैंने उत्तर दिया था जो जांच की गयी उस से यह नतीजा निकला । अब माननीय सदस्य कह रहे हैं कि उन के पास फोटो स्टेट कापीज हैं । प्रमाण हैं । यह सब चीजें हैं । तो उनको अहमान मानने की जरूरत नहीं, मैं उनका आभारी होंगा कि वह मुझे वह सब कागजात दे दें । मैं दिल्ली से एक सीनियर आफिसर को भेज कर इस सारे स्कैंडल की जांच कराने को तैयार हूँ और जो भी तथ्य होंगे वह सब सदन के सामने आ जायेंगे । (Interruptions) आफ हैड मेरे से यह उम्मीद करता कि भूतपूर्व सरकार का इसमें हाथ था या वर्तमान सरकार का हाथ है यह मैं बता सकूँ ठीक नहीं होगा लेकिन मैं यह कह सकता हूँ कि इस बारे में जांच कराने के बाद जो दांपी होगा उस को सजा दी जायगी और मैं इस बारे में पूरी जांच कराने को तैयार हूँ ।

उपसभापति महोदय, अभी अभी एक माननीय सदस्य ने कुछ अपने व्यक्तिगत अनुभव के आधार पर बातें बतायी कि उन से 4 रुपये भारतीय बंदरगाह पर लिये गये और बहुत पहले विद्यार्थियों की पुस्तकों पर कुछ रुपये लिये जाने की बात कही और यह कहा कि यदि वे वहां से पुस्तकें भेजते हैं तो उनसे ड्यूटी ली जाती है । मैं यही कहना चाहूंगा कि विद्यार्थी जो भी पुस्तकें बाहर से यहां भेजते हैं उस पर कोई कस्टम ड्यूटी नहीं है । मुझे लगता है कि वह पुस्तकें पोर्ट पर कुछ दिन पड़ी रही होंगी और उन से पोर्ट ट्रस्ट के चाज लिये गये होंगे और उस के लिये गालियां मिलती हैं कस्टम का । एयरपोर्ट पर फ्लाइट डिले हो जाए, उसकी वजह से परेशानी हो, जगह न मिले, क्लियरेंस में डिले

हो जाए तो गाली हमको । इसमें मुझे कोई आपत्ति नहीं । लेकिन मैं अपनी तरफ से यह बात साफ करना चाहता हूँ कि विद्यार्थी जो पुस्तकें भेजते हैं, उन पर कोई कस्टम ड्यूटी नहीं है । सम्माननीय सदस्य के इम्पोर्टेशन पर भी कोई परसनल रु० 4 की ड्यूटी नहीं है । पता नहीं उनसे किसी ने ले लिये होंगे । माननीय सदस्यों ने मुझे कहा था कि चित्तौड़ नारकोटिक्स डिपार्टमेंट में कुछ इन्स्पेक्टरज ने पैस ले कर ओपियम के लायसेंस दिये । मैंने तथ्य मांगे और कहा कि गवाही पेश करेंगे जिससे ऐसे लोगों के विरुद्ध कार्यवाही की जा सके । उनको आश्वासन दिया । इसके दो महीने के अन्दर प्रिलिमिनरी एन्क्वायरी करवाई और . . .

Seven officers of the Opium Department were placed under suspension. I am the last person to collude or to be in league with corrupt people. I am prepared to take any serious action whatsoever is possible against all corrupt people in my Department. I do not rule it out that corruption is not there. It is very much there but the sincerity to eradicate is alst> very much there. I give this solemn assurance to this honourable House that whatever facts are brought to my notice regarding corruption cases either at the airports or ports or customs or excise. I am prepared to do whatever I possibly can do. With these words, Sir; I request that the Bill be passed.

THE VICE-CHAIRMAN (SHRI ARVIND GANESH KULKARNI): The question is:

"That the Bill be passed." The motion was adopted.