

would like to mention one thing. There have been Press reports, very serious reports, about starvation deaths. We do not actually believe them. But there were reports that 73 persons, 73 Members of the Legislature have participated in the debate and they have made allegations. But, Sir, I do not believe these reports. Yet I would like the Government to see that Andhra Pradesh is not neglected because, Sir, Andhra Pradesh has been so far helping the Centre by supplying rice at the rate of some four lakhs or five lakhs or even six lakhs of tonnes, but this time they have asked for 28,000 tonnes of coarse grains. Therefore, I would request the Government of India to help Andhra Pradesh now.

REFERENCE TO THE MEMORANDUM SUBMITTED TO GOVERNMENT BY SHRI J.R.D. TATA

SHRI BHUPESH GUPTA : (West Bengal) : Sir, you will remember that more than once I had referred to the memorandum submitted to the Prime Minister and the Government by Mr. J. R. D. Tata, and I had requested you, Sir, and through you the Government that this memorandum be circulated to the Members of the House so that the Members can study it and that it can be made a subject matter of discussion in the House. Now, Sir, I have got a copy of the memorandum with me. This runs into fourteen double space typed pages. Mr. Chavan is looking at it; he knows it . . .

(Interruption)

I have a submission to make. It will be proper to lay it on the Table of the House. It carries a covering letter of Mr. J. R. D. Tata, dated May 17th. In this covering letter it is stated :

"In the course of the past few months, Tata representatives have had occasions to discuss with high

Government spokesmen in Delhi some of the problems of industry, Government industrial policies and the decline in the growth rate of industrial production and capacity. It was suggested that Tatas should record their recommendations as to how best the industrial growth could be stepped up within the framework of the Government's socio-economic programmes and specially the joint sector concept. In response to this suggestion, the attached memorandum presents the Tata's views on the subject.—J. R. D. Tata."

Now, Sir, it is quite clear that the memorandum was prepared following discussions between Mr. Tata and the representatives of the Government, and it was in fact prepared at the instance of the Government. Now, Sir, this in itself is a serious matter and entitled to discussion. The Government was acting on behalf of the Parliament.

Secondly, Sir, preposterous suggestions are made. They have suggested that labour policy should be changed completely in the direction of Mr. Tata; the labour should be suppressed with a firm hand. He has pointed out that the present majority in Parliament should be utilized for a reactionary change in policy. A new concept of joint sector has been developed, so much so Mr. Tata is offering them to come to his TISCO and he will enter into the oil refineries and others. The concept of joint sector is now paraded. They suggest that the State should take in the monopoly element at the State level at the Central level. Many such suggestions and ideas are spelt out in this document : Revision of the industrial policy is demanded, licensing should go and so many other such things regarding labour policies. Most atrocious and provocative suggestions are made.

[Shri Bhupesh Gupta]

Now, why am I asking for it? We find that the Government is moving in that direction. The Government is moving in the direction of the Tata's memorandum. That is why we want this particular thing to be discussed, Sir. It is not an exercise in isolation. It is part of the big business counter offensive against the progressive forces in the country. That is why I say this matter should not be kept secret...

MR. DEPUTY CHAIRMAN : Please conclude. Mr. Goray wants to speak...

SHRI BHUPESH GUPTA : Mr. Goray will say something more. He will bring sharpness and richness to it; I have no doubt about it.

Hon. Members are entitled to know why the Government is withholding it. The "garibi hatao" slogan did not mean receiving Tata in the Secretariat, in the ministerial lobbies and receiving this kind of memorandum from him and tailoring Government's policies to suit to suit Tata's interests. FICCI has also supported it. Therefore, I say that I be permitted to lay it on the Table of the House. In the other House, Sir, the Wanchoo Interim Report has been allowed to be laid on the Table of the House by the Speaker, though it is a secret report.

The report was given officially. Mr. Tata does not claim it to be a confidential report. Surely, it is in the press and you should have no difficulty in permitting me to lay it on the Table of the House. Mr. Tata does not claim to be confidential. I should be allowed to lay it on the Table of the House and the Government itself should come forward and lay it on the Table of the House so that we could discuss the whole matter.

MR. DEPUTY CHAIRMAN : Yes, Mr. Goray.

SHRI N. G. GORAY (Maharashtra) : Sir, I think what Mr. Bhupesh Gupta has suggested just now deserves your consideration. I have not studied this particular document though I have read it. I do not think it is an offensive one or there is anything like that but Shri Tata has submitted some important points of view. I think the time has come when the Government will have to reconsider their Industrial Policy Resolution. We have come to the cross-roads. Either we will have to move to the left or we will have to move to the right. You cannot go on having the cake and eating it also.

Therefore, Sir, I am saying that this is a very important document. Extracts of this document have already appeared in the press. I think it is not from the Government side but may be, it is from the Tata's side that this document was given to the press and some of the provisions of this document have already appeared. It is a very important document from that point of view. It puts in a nutshell what the progressive section of the industry is thinking about the economic situation in the country and how the growth rate can be increased. Sir, it is a very important document because we have talked of industrial growth and social justice. Now the whole argument seems to be that unless there is growth, there cannot be social justice. Therefore, Sir, we would like to know whether the Government agrees with this point of view, whether the Government has replied to the Tata memorandum, whether the Government would like to take the Parliament into confidence. All these things are very relevant and the Parliament should not be kept in the dark. I would urge upon the Government to take the Parliament

into confidence and let us know whether they want to change their industrial policy or not.

SHRI KRISHAN KANT (Har-
yana) : Sir, they have raised an issue
which is not an issue concerning the
States only. It is a national issue.
(*Interruptions.*)

MR. DEPUTY CHAIRMAN : A
few hon. Members went to the Chair-
man for mentioning this memorandum
and now you cannot make it a dis-
cussion.

SHRI KRISHAN KANT : I do not
want to make it a discussion...

SHRI A. G. KULKARNI (Maha-
rashtra) : It is a problem for all of us.
(*Interruptions.*)

MR. DEPUTY CHAIRMAN : I am
not permitting it.

SHRI BHUPESH GUPTA : Let me
read it out... (*Interruptions.*)

MR. DEPUTY CHAIRMAN : No,
Mr. Bhupesh Gupta, you cannot quote
it.

SHRI N. G. GORAY : We want the
Parliament to discuss it.

SHRI KRISHAN KANT : Well, if
I could not go to the Chairman, I am
requesting you to give me one minute.

MR. DEPUTY CHAIRMAN : No,
no... (*Interruptions.*) Mr. Bhupesh
Gupta, you cannot quote from this
memorandum. You went to the Chair-
man and the Chairman said that you
could mention it in the House. He had
not permitted it to be laid on the Table
of the House.

SHRI BHUPESH GUPTA : All
right, let me mention it.

MR. DEPUTY CHAIRMAN : It
shall not be permitted to be laid on the
Table of the House.

SHRI BHUPESH GUPTA : All
right, you should allow me to mention
it.

MR. DEPUTY CHAIRMAN : No,
no. Yes, Mr. Minister.

THE TAXATION LAWS (AMEND- MENT) BILL, 1972

THE MINISTER OF FINANCE
(**SHRI Y. B. CHAVAN**) : Sir, I beg
to move :—

“That the Bill further to amend
the Income-tax Act, 1961, the
Wealth-tax Act, 1957 and the Gift-
tax Act, 1958, as passed by the Lok
Sabha be taken into consideration.”

Sir, this Bill was introduced in the
other House on the 12th August, 1971
and was referred to a Select Committee
of that House on the 17th November,
1971. The Report of the Select Com-
mittee was presented to the Lok Sabha
on the 10th May, 1972. The Select
Committee made several modifications
in the Bill. These modifications con-
stitute a distinct improvement over the
provisions in the Bill as originally
introduced. The Bill has been passed
by the Lok Sabha without any further
modification and is now before this
House for consideration. The Bill has
aroused considerable interest in the
country and I am sure the hon. Mem-
bers would also have examined its
provisions in detail. I will not, there-
fore, tire the House by going into
details but will content myself by briefly
explaining the rationale behind the
provisions in the Bill and some of its
important features.

As hon. Members are aware, the
practice of understating the sale price
of immovable properties in sale deeds
has assumed alarming proportions in
recent years. The consideration
declared in the sale deed is paid in
‘white’ while the unrecorded part of
the consideration, which in many cases