

SHRI BHUPESH GUPTA : Obviously this is apologia for Big Business. When these people go there and talk to the Minister naturally the Minister will say that they would like to have collaboration. They are not going there to set up public sector. They are going...

SHRI N. G. GORAY : Are we going to have Macarthyism in India ? What is this *I (Interruptions)* The Communists can go ; you can go ; I can go ; the Naxalites can go but these businessmen cannot go ?

SHRI BHUPESH GUPTA : It is quite clear what will happen. I do not know why he has taken it up.

SHRI N. G. GORAY : Because this is absolutely wrong.

MR. DEPUTY CHAIRMAN : Let us go to the next item.

THE FINANCE BILL, 1972

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

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1972-73, as passed by the Lok Sabha, be taken into consideration."

The Budget and the provisions of the Finance Bill have been before the Parliament for about 10 weeks. The hon. Members have had opportunities of discussing their main features during the course of the general discussion and also during the debate on the Appropriations Bill. The Finance Bill now for consideration is intended to seek Parliament's ratification to the proposals to raise revenues for meeting the tasks and objectives spelt out in the Budget. It will also conclude the discussions on the subject. The Bill has not undergone any major modifications during its consideration in the Lok Sabha and the few changes that have been made are mostly of a verbal nature or are intended to bring out the intention underlying the provisions more clearly. My task on the present occasion is, therefore, fairly simple.

By its very nature, the budget can be one of the important indicators of our efforts towards achieving our goals and ultimately it has to be judged by its impact on the state of the economy the rate of growth, and the direction in which it is moving, for achieving the goals the Government has set before itself.

Hon. Members are fully aware of what the current year's proposals envisage for the future ; they are embodied in the details of the Annual Plan outlay. That we have

been able to raise the overall 1 P. M- outlay on the Plan by nearly 30

per cent—and this despite the great challenge which the nation encountered during the past year—is the surest indication of the confidence we have in our future. It also underlines the nation's inherent strength. What is equally noteworthy is the distinctive provisions for programmes of socio economic growth for which the outlays have been substantially increased. We have made necessary provisions for investments in basic economic infra-structure, not only in fertilisers, petrochemicals and steel-making, but also in irrigation, power and port development. But we have proceeded much beyond that. Through the Budget we have also tried to further what is at the core of our socio-economic objectives, namely to usher in a more humane and a more egalitarian society. The outlay for various projects intended for creating a viable, healthy and egalitarian economy as well as for greater educational and employment opportunities firmly sets down the directions along which we would like to move during the course of the next few years.

An Annual Budget is, as I said a while ago, one of the important indicators of the economic progress of a nation. Hon. Members are aware that even while we are through half-way of the Fourth Plan, we have moved our vision forward and are discussing the shape and pattern of the Fifth Five-Year Plan. There is a certain interaction here, for just as the future follows from the present and the present follows from the past, similarly our vision about what the future ought to be cannot but influence some of the patterns of today's decisions. Admittedly, the contours of the future are not yet sharply etched out ; we I have just started with our work on the

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Fifth Plan ; various suggestions and ideas emanating from different quarters will need to be synthesised before the Fifth Plan assumes a more coherent shape. But there is one objective which will supersede all others in the Fifth Plan. It is that the underprivileged in our society must get an over-whelmingly larger share of plan-benefits and a bigger share of the total developmental outlay must be allocated for schemes furthering their progress and welfare. Irrespective of whether the sector is agriculture, industry, small-scale enterprise or service the stress in the Fifth Plan would be to earmark a substantial part of the aggregate expenditure for ensuring development amongst the least privileged sections, for improving the conditions of the very poor and for making concentrated and special efforts for bringing development to the backward regions of the country.

It is a major objective of the Government's policy to bring about a greater equality in the distribution of incomes and wealth and to bring about a greater degree of social justice. Our plans and policies have been oriented towards the achievement of these goals. The changes made in the tax structure during recent years, nationalisation of leading commercial banks, taking over of the management of general insurance, the guidelines given to financial institutions in regard to convertibility of loans into equity and the provision of easier credit to small and new entrepreneurs in industry and agriculture are some of the important aspects of the wider economic strategy of the Government. The management of coking coal mines and the copper industry have also been taken over in the larger interests of the country pending nationalisation. We have made significant advances in bringing within the domain of public sector undertakings a larger share of the export and import business. The increased plan outlay for the current year will take the public sector a stage further in controlling the commanding heights of the economy.

I will now refer to one or two aspects of the taxation proposals. One criticism that has been levelled against the Budget proposals is that the corporate sector has been let off rather lightly.- An important point that is sometimes-lost sight of is that a part of income-tax paid by companies is

treated as payment on behalf of the shareholders. Thus, dividends declared by a company out of its after-tax profits are again charged to tax in the hands of the shareholders. Although inter-corporate dividends are taxed on a concessional basis, dividends received by non-corporate taxpayers are charged to tax in their hands at the rates applicable to their personal income. Further, where the profitability of a company exceeds 10% of the capital employed, surtax under the Companies (Profits) Surtax Act is also levied. After taking into account the surcharge of 5% on the basic income-tax payable by companies as proposed in the Bill, the aggregate rate of tax plus surcharge will, in the case of domestic companies, vary from 47.25% to 68.25%. In the case of foreign companies, the general rate of tax will be 73.5 per cent. It may also be mentioned that the special dispensation in the case of domestic companies engaged in specified priority industries, under which such companies are entitled to a deduction of 5 per cent of profits attributable to such industries, is also being done away with. Some of the important concessions which were allowed in the past were withdrawn under the Budget proposals for the preceding year and the incidence of tax on companies was also increased as a result of certain structural changes then made in the tax laws. Viewed against this background, I think the criticism that the corporate sector has been let off lightly is not well founded.

Government has already given notice that development rebate will not be available in respect of plant and machinery installed after 31-5-1974. The rebate has outlived its utility and we have now to think in somewhat different terms in regard to our future programmes of industrial development. As already indicated in my Budget Speech, I propose to come up with specific proposals for granting tax incentives to labour-oriented industries, especially those set up in backward areas.

I am very gratified to note that, by and large, the proposals made by me relating to indirect taxes have not met with any serious criticism either in the House or outside, except perhaps as they relate to kerosene. The hon. House is aware that, notwithstanding the need for raising resources, I, had, in deference to the views expressed in

both the Houses, announced a reduction of two paise per litre in the additional levy of six paise per litre imposed on kerosene. This entailed an annual loss of revenue of Rs. 12 crores.

The reactions to the other items affected by the Budget proposals have been generally mild, as judged by the representations that usually flow in after the announcement of the proposals every year. One of the points that have been made is that prices will be under pressure as a result of the Budget proposals. Some have asserted they will rise by 6 to 8 per cent. The "all commodities index of wholesale prices" has, however, remained steady before and after the Budget. On the 15th March, 1972, it was 192.5 and on the 22nd of April it was 192.0. Inflationary tendencies are presently a worldwide phenomenon in both developed and developing countries and we are also not immune. But we have been taking various steps to keep it within bounds as we are very conscious of the need for price stability. We have been taking measures for increasing production of agricultural and other commodities which is the basic solution for keeping prices down. We have also taken other measures like ensuring an adequate supply of foodgrains through a network of fair price shops, ensuring supply of other essential commodities like coarse cloth salt, etc., imposing monetary restraints on credit wherever needed, and a number of other measures of which the House is fully aware. I would only like to point out that for the period 1967-71 the increase in wholesale prices in India has been only about 11.7 per cent, which, on an average, works out to 3 per cent per year, which is lower than that obtaining in quite a number of other countries.

Sir, indirect taxes, specially Central excise duties have now become the major source of Government revenues. This is because in a developing economy the scope for revenue from direct taxes is necessarily limited. Further, in our country there is also a constitutional bar for taxing farm incomes by the Centre. The continuing increase of revenue through Central excise duties is also an index of the progress of industrialisation of this country and the changing pattern of consumption in the country as a whole. The diminishing contri-

bution from customs duties to the overall revenues from indirect taxes is a measure of the degree of self-reliance we have been able to achieve. I shall quote, in this connection, a few examples of the comparative figures between 1951-52, and 20 years later, in 1971-72 of the production and consumption of a few of the excisable commodities. The consumption of sugar in 1951-52 was 11.26 lakh tonnes and the estimated figure for 1971-72 is 40 lakh tonnes. Cigarettes is an example where although the duties have been going up frequently, the consumption which was 21,000 million (numbers) in 1951-52, is now touching 64,000 million. Petroleum products of which the production in 1951-52 was about 0.2 million tonne is now 20 million tonnes. Production of tyres has increased from 0.8 million in 1951-52 to 4 million. These few figures I have quoted would, in a way, indicate, as I said, the changing pattern of consumption in the country brought about by increased industrialisation, increased production and increasing self-reliance.

However, while tapping this source of indirect taxes, we have been careful to see that we endeavour to progressively bring down the proportion of contribution to revenue by wage goods, such as sugar matches, vanaspati, soap, footwear, etc. I would only like to point out that the percentage of revenue contribution by wage goods which was 53.7 in 1953-54 has now come down to 21.5 only.

Sir, I have elaborated somewhat in dealing with these points relating to indirect taxes because I am well aware of the concern of hon. Members about some of the levies but I would like to assure them that some of these levies would not have been resorted to had it not been necessary for me to meet the pressing demand for additional resources for development and other purposes. I would, therefore, urge on them to view them against the large background in which they have been made.

Sir, I move.

The question was proposed.

MR. DEPUTY * CHAIRMAN: T
The first speaker after lunch will be Mr. T. Singh.

[Mr. Deputy Chairman]

The House stands adjourned till 2.13 i P.M.

The House then adjourned for lunch at thirteen minutes past on« of the clock.

The House reassembled after lunch at fifteen minutes past two of the clock.

MR. DEPUTY CHAIRMAN in the chair.

SHRI T. N. SINGH (Uttar Pradesh) : Mr. Deputy Chairman, Sir, Listening to the speech of the Finance Minister one felt that the country's economy was in very good shape, the wholesale prices have remained unaffected, almost constant, according to some figures he quoted, that we are on the way to rapid progress and that industrial activity is on the march. But is that really so ? That is a question which we must ask at this stage.

Now the difficult position in regard to prices is a fact which is probably known to everybody. Wholesale prices are no indication of what is the real level of consumer goods prices. They do not give a correct picture so far as the average consumer is concerned. The consumer today, you and I and the man in the village even, knows very well how goods of daily use have become costlier than what they were one or two years ago. Deficit financing has been increasingly resorted to. The various States have had deficit financing of the order of about Rs. 200 crores in one year alone. The Centre has had a deficit of the order of Rs. 3?0 crores. I say as an economist, as one who knows something of our planning and developmental strategy, that a rising price spiral, an inflationary spiral has set in, in this country. Whatever we do, this rising price spiral seems to persist and no Finance Minister for the last six or seven years has been able to find a solution to this problem. If we do not and cannot check the inflationary spiral the result will be that as there was devaluation of the Rupee sometime ago, we may have further devaluation of the Rupee and the pressure on prices will con» ti'nuotisly increase. Therefore, I do not agree with the diagnosis of the Finance

Minister that everything is hunky-dory so far as our economy is concerned,

He talked of the Fifth Plan which was said to be under preparation. He said we have learned frdm experience. I had had Occasion to go through carefully the Midterm Appraisal of the Fourth Plan. Now while preparing the Fifth Plan one has first to take a judgment as to what will be the level of the economy, say, in 1974. One of the estimates in the Mid-term appraisal of the Fourth Plan Is that 8.2 million tonnes of steel ingots will be manufactured in 1974. What is the position to-day ? Hardly 6 million tonnes of steel ingots are being produced. Is it contended that in the less than two years now left to us, there will be a 33 per cent increase in steel production, with all the sorry record that we have had in the past ? And steel is the centre-piece of all planning, If our basic, fundamental approach Is wrong, I daresay the Plan that will be built on this will be defected and wrong. We shall, I am sure, repeat for this unjustifiable optimism. I was responsible for the preparation of the Third Plan. We had a similar mid-term appai^al of the Second Plan. And when I pointed out that according to that appratsa¹, the level of the economy will be at a particular stage and not as projected, everyone said, "No, ho, let us think in a big way. We should be optimistic. We are not pessimists. Therefore, let us assume a higher level of the economy at the beginning of the Third Plan". I was overruled. And the result was a Third Plan which went all away. The Fourth Plan has also suffered the same fate. Are we going to repeat in the Fifth Plan the same mistakes ? Therefore, I urge strongly on the Finance Minister that he should have a second thought over things before trotting out optimistic arguments.

Here I demand one thing. We have talked of socialism quite a lot. I have been talking of it since 1934. I was one of the first associates of Acharya Narendra Dev and Jawaharlalji also when there was a long correspondence with Gandhiji about socialism. But have we really been serious about it ? I want to ask. And we really mean it even today ? What is the position ? There is no change in our way of life here in Delhi. Things appear to' be going on raersily for us, Though out of 50 crores of

people, at *least* 30 crores will not have an income of more than one rupee a day, here as Members we charge Rs. 51 a day. I am sorry for it. I am here as a Member, but I say in all sincerity that I feel that I am doing something or something is being done which ought not to be done in the context of the poverty of our people. Can't we do something to change our way of life? Otherwise how are we going to bring socialism? Mere talk of "isms" is not going to help us. This craze for public undertakings has actually resulted in State capitalism on a large scale. There is a hierarchy of the bureaucracy which to-day has replaced the capitalist evil in state enterprises. We have to see that this kind of bureaucratic aristocracy ceases to exist. But how can we do it? Sir, because of my engrossment with steel, as that is the centre-piece of planning, I have visited more than one steel plants, and recently I visited a steel plant. I have come back very disappointed. And what pained me still more was the story trotted out here and statements given by the Minister about this or that failure in the steel plants is misleading, wrong, and, if I may say so, false. Unless the Ministers understand the reality of the situation, nothing will move. What is the position of our administration? I was a member of the Administrative Reforms Commission. We have suggested something like an Ombudsman for Ministers. That has not been implemented. Have we not been hearing complaints in regard to our Ministers? Why has this recommendation not been implemented yet? In the last Parliament 120 Members filed a Memorandum before the President against the Government of Haryana about some misdeeds of the administration and corruption, etc. What was done? Nothing. As if the Members' representation had no value, it was thrown into the dustbin. If high Government personalities are going to be protected in this way, matters will not improve, I can assure you. I have some experience of administration. I had occasion to probe into our administrative system. And I can tell you today: "corruption is on the increase... I am saying it in all sincerity. I am not saying it with a view to attacking any person or because I am sitting here in the Opposition. I wish my words will be given the weight they deserve. We cannot bring about our socialistic reforms if we have got an administration which is riddled with corruption."

of those—though I sit here in the Opposition—who felt that after the uncertainties of the last two or three years, we are now going to have a stable administration. Indiraji has got a stable, a very big, majority. The people have given her support. Believe me, I admire her acumen, political acumen, and many of her qualities. I may say that. I may be permitted to make that appraisal of her. But I am saying so because the next thing that I am going to say is not so palatable. I wish the people in power are careful of sycophants and flatterers. They gather round centres of administrative power; quite a lot gathered around the then Prime Minister, after 1957. Today quite a lot of them are also seen around persons in power. And their flattery is very suitable. I want to say here that the Prime Minister and her Ministers should be very careful of such people.

I want to name here in this connection our Economic Ministries such as the Ministry of Foreign Trade and Ministry of Industrial Development which need to be looked at from the point of view of corruption which I have mentioned. There are things occurring in these Ministries which will not be credit to any person. I can say that with some knowledge of things. It is not a pity, therefore, that hardly one year after the last general elections which gave such an overwhelming majority to our Prime Minister such things should take place? I say that the people have placed their affection and love in the Prime Minister in ample measure. All credit to her for that. But if she does not use this opportunity to clean up the whole administration and get rid of corrupt people in high positions this country will come to a sorry pass. Let me be permitted to say that very frankly. I do not want to enter into any details or accusation. That has not been my practice. But I am saying it today because I feel compelled and impelled to say so, I felt I shall not be doing my duty by my people and by this House, if I do not speak frankly about such things, though as a rule I have been quite a modest and soft-spoken person.

I was talking of socialism. May I suggest in all humility that if you want to bring about socialism instead of just defining or redefining the Industrial Policy Resolu-

[Shri T. N. Singh]

and wage policy. I want to see a clear and categorical statement from the Government on the National Incomes and Wage policy. If that is not there and if the present system continues, we shall be betraying the cause of Socialism. I bow down to none in my regard for and allegiance to Socialism. I want socialism to come to this country. What else can this country have with nearly 40 crores of people living at mere subsistence level? Only 5 per cent are well off and 90 per cent are in a bad state. So, Socialism is the best objective for this country. There can be no doubt about that. But for that purpose, a strategy has to be worked out. So far the only strategy I have heard of is nationalisation of industries. My young friend there, Shri Krishan Kant is a great enthusiast of nationalisation of industries. But I ask you, if that is so, why have we left untouched the Lever Brothers, Western India Manufacturing Company, Union Carbide, Philips and GEC manufacture lamps and bulbs and electricals and of Coca Cola, all manufacturing consumer goods of daily use and enjoying virtual monopoly? These monopolistic concerns remain in foreign hands and we proclaim we are bringing about socialism. You go to any public sector undertaking and look at the posh houses in which the Managers and the Assistant Managers live. I am telling you, similarly placed people don't get that convenience and comfort in Delhi even. That is the position. I have seen this and my heart wept, because the poor taxpayers' money has been poured into these public sector undertakings. And they have been running at huge losses, crores of rupees worth of loss, more than the capital invested and yet, people in positions of responsibility there seem to live in luxury and comfort. Is it socialism? That is what I ask. Therefore, we have got not only to revise the Industrial Policy Resolution, but also to define it in clear and unambiguous terms the national income and wage policy.

Sir, the Industrial Policy Resolution that we have, I am afraid, makes in some sense a negative approach. What industries shall be or shall not be in the public sector, that kind of definition is to be found there while certain sectors preferably cooperatives have been left free to develop in the country. Now all these years' experience should not

concede that co-operatives are not succeeding in this country. Probably there may be more scandals in co-operatives than in any other sphere. If that is so, what else are we to do? Can the real technical workmen who work on the machines—I am not talking about the engineers who are generally supervisors only—have respect for the management? Sir, in my own way, when I was a Minister, I was approachable to all and even today, during my visits to the public sector projects, I have occasion to talk to and discuss matters with these young technical workers, the technological workers very freely and they know more about those projects than what the reports say which we get from our General Managers and others. I can say this. The stories we hear about them in this House from Treasury benches are misleading. The story told to us about the Bhilai coke oven break-down is misleading. Take the Bokaro Steel Plant. God help us! How costly it has become, how costly it is becoming! And, Sir, what are the people doing there? Kuljians are one of the contractors for the project, they are supplied with drawings, given by the Russians and as Consultants and Engineers, they pass on those very same drawings to the Hardwar Heavy Electricals or the Bhopal Heavy Electricals for the manufacture of various items and Kuljians charge fees for that. This is happening! I hope somebody will look into this.

Sir, I was very enthusiastic when the Industrial Policy Resolution was passed in 1956. I was also a Member of the Select Committee on the Industries (Development & Regulation) Bill and I then thought it would help us bring in socialism. But, experience today tells me that the policy enunciated in the Act cannot bring about socialism. Whatever amendments we may make, however much we may tinker with the Industrial Policy Resolution, matters are not going to improve.

Sir, I think I am nearing the end of the allotted time to me I have no desire to encroach upon anybody else's time. I want to say here that time has come when we should be frank. I, after looking at various public sector undertakings, have come to the conclusion that there is need of a Parliamentary Commission to go into them. The nationalized industries are running worse than

because I am one of the advocates of that. Our steel plants are running at 50% or 60% capacity when the Tatas, and others are running at 90 per cent capacity. How can we, with what face, say that we are managing things better in the public sector when the same industry is managed better by the private sector. They may have all the faults. But we have our own faults. Let us spot them. Let us diagnose our ills. And for that purpose, I suggest it is necessary to have a Parliamentary Commission. The time is ripe enough for a high level inquiry committee to go into the entire question of the strategy of public sector. I appointed an inquiry committee to go into the Durgapur coke ovens plant. But that was not a single ailment. Its diagnosis and cure alone will not help matters...*(Time bell rings)*. We have got to see that we find a real solution of the problem of the public sector. Prices are rising, inflationary pressures are occurring. Inflationary spiral has set in. Our public sector undertakings, on which we lay great hopes, are in a bad shape. Our administration which is responsible for administering our policies is in a bad shape. I am not saying anything, Sir, in a spirit of finding faults. I am past that age, I can assure the House. We are not having many friends in this world. We have recently had a war. God forbid, things may flare up again. Do we or do we not need to be prepared for such eventualities? If we need to be prepared for that purpose, where is the time (or that? How can we allow our public sector undertakings, to run badly for a single day even? How can we allow the price spiral to go on increasing every day? How can we go on having deficit financing all the time and setting a price spiral in motion? How can we afford all these things. So something has to be done, and that too very promptly. I beg of this House to endorse my suggestion. I beg of all parties, with all sincerity, that let the Members of Parliament sit down in a Commission. It doesn't matter who sits. Some of us will lead evidence. We will have an opportunity of that at least. And let us diagnose our ills. Let us not spare ourselves. Let us not live on fond hopes. Let us seriously think what should be the correct strategy for bringing in a socialist society in this country. That is very essential. I hope my suggestion will not be brushed aside. I am saying this after a great deal of thought and study of the situation.

Thank you very much.

SHRI M. ANANDAM (Andhra Pradesh : Mr. Deputy Chairman, Sir, the Finance Bill, 1972, is notable not for its bite—as we see that not more than crores is the additional revenue that is contemplated under the direct taxes—but it is notable for various other features in the Bill. One of the notable features is the spread of taxable income to include the income from lotteries, crossword puzzles and such other things, and it has brought into the ambit of taxation all these types of gaming profits. It is again for the first time the Official Memorandum given along with the Finance Bill mentions "that exemption from tax of such receipts is not in keeping with the principle of taxing persons with equal capacity to pay". I think this is probably the first time that officially the Government have come out with a proposition like this.

Sir, after taxing capital gains, after taxing casual income from gaming contract what is excluded in this casual income. Is not high time for us to delete the exemption given to casual income from the provision of the Act and make all types of casual income taxable under the Act? If the Government at all feels that any particular type of casual income should be excluded from the ambit of taxation, they can very well give that exemption for that particular thing. Otherwise I am of the opinion that all casual income and, in fact every type of income from whatever source it is derived, should be taxed wholly and without exception.

Another significant provision in the Bill is the one relating to the co-operative societies exempt from wealth tax. Having gone through the definition of "company" in the Wealth Tax Act wherein companies are exempt from wealth tax, it is very strange from to find that companies which are incorporated outside the country and have a place of business in India are exempt from wealth tax. I have not been able to comprehend why that type of exemption is given to those companies which are foreign companies, we analyse the situation where domestic companies are exempt from wealth tax, it is based on the principle that shareholders who have shareholdings in the companies, cause they pay wealth tax on their shareholdings it is felt that taxing again a company on its wealth would mean double tax. Therefore, it is felt that the company should

Shri M. Anandan]

exempt from wealth tax, But I do not find any reason why foreign companies established in India where none of the shareholders or the shareholdings are subject to wealth tax should be exempt from the wealth tax. I would, therefore, plead that at least when the Taxation Laws (Amendment) Bill which is coming up very soon is placed before the House the Government would consider whether foreign companies having foreign shareholding should not be taxed under the wealth Tax Act.

Even if foreign companies are not to be exempt just because they have got a place of business, I do not see any reason why merely because a foreign company which does not have a place of business in India should be taxed under the wealth tax. You know, Mr. Deputy Chairman, that there are a number of collaboration agreements entered into by foreign companies with Indian companies. Though they do not have any place of business in India they carry on trade with Indian companies and, at the same time, just because they do not have a place of business they are taxable under the provisions of the Act. If the Government chooses to exempt these foreign companies just because they have a place of business, then why should they tax companies even if they do not have a place of business in India?

There is one welcome feature in the Bill and that is the one relating to tax deducted at source in respect of persons who carry out contracts of work. I have been trying to find out what could be the definition of 'contract of work'. There are two places in which contracts are brought into the ambit of the provisions of the Act. One is the section dealing with contractors who have taken contracts of work for supply of materials and services. Where there are contracts worth of more than Rs. 50,000, they must report to the Income-Tax Officer giving a jurisdiction over them within 30 days after taking the contract. The words used are 'contracts of work', 'services' and 'supply of goods'. And the other is the section which now deals with the tax deducted at source. The words used are 'carry-out works'. Even the services rendered by professional workers, like Architects, Advertisers, Designers or even Solicitors, Chartered Accountants and others can be

interpreted as 'contracts of work'. If that is so, is it the intention of the Government that those who pay to these professional people under 'contract of service' should also deduct this 2 per cent tax while paying them, of course after taking into consideration that the services rendered by them are subject to a limit of Rs. 5,000? Appropriate explanation has got to be given so that there may not be any confusion with regard to collection of tax at source in respect of payments made to these professional bodies.

There is one surprising feature in this Bill which is really annoying me. That relates to capital gains on jewellery. Mr. Deputy Chairman, this is a very peculiar provision in the Bill. If anybody sells jewellery with a view to getting it converted into some other ornament, the gain made on the sale of this jewellery is exempt from taxation. Since we are wedded to all those phrases like social justice, equality and other things, is it not high time to shed all our pomp and pleasure for jewellery? Why should there be any exemption if anybody sells jewellery and wants to reshape it into some other ornament? We should discourage people from having money in the shape of jewellery. If at all there is bound to be any type of exemption, I would only say that it should be allowed only in cases where anybody sells some unproductive asset and tries to put it into productive asset i.e. by making him invest in industry and so on. Then, the capital gains made on the sale of the jewellery must be exempt from taxation. This probably would be a better way of ploughing non-productive wealth into productive wealth. I do not think the exemption now given is desirable. It is not in keeping with the spirit of our own Constitution.

Mr. Deputy Chairman, there is recently a report of the Direct Tax Enquiry Committee submitted by the Wanchoo Committee. We all know that the name of this Committee goes by the name of 'Committee on black money'. They have made a number of recommendations with regard to checking evasion. One of the recommendations made by them is that the marginal rate of tax now in India is nearly 97.5 per cent, and that being highly confiscatory, it is necessary to reduce the rate of tax so that the evasion

can be controlled. I have my own doubts, Mr. Deputy Chairman, whether this particular recommendation will be implemented. My personal view is evasion is there at all levels of income. I have been practising in the field of taxation for over 30 years and I can say with some authority that there is evasion at every level whether it is Rs. 10,000/- or 10 lakhs or Rs. 10 crores. The only thing is the percentage of honest people at the lower levels is more than at the higher level. Let us take into consideration the past experience we have had with regard to the level of taxation we had in India. The 1957-58 Union Budget for the first time reduced the rates of taxes from 91 per cent to 81.5 per cent in the case of unearned income and to 77 per cent in the case of earned income. From 1957-58 to 1961-62 the same rates continued and the Wanchoo Committee has said in its Report that the total evasion estimated in 1961-62 is Rs. 810 crores though one of the Members has said that it is not Rs. 810 crores but it is Rs. 1100 crores. When with a rate of tax of 77 per cent the Committee itself says that there is nearly Rs. 1100 crores of evasion how do we expect that with the lowering of the rates of taxes we will be able to control or check evasions? My feeling is we should take into account the experience of another Committee which has gone into this question of taxpayers' morality. This Committee has said that the taxpayers' morality is always at a low ebb whatever the income. As a matter of fact, the Direct Taxes Administration Committee appointed for this purpose some time in 1962 went in depth into this important question and they also studied the tax structures in countries like the United States of America, the U.K., France and other countries where the maximum rate of tax is only 50 per cent and they came to the conclusion that there is evasion even at the 50 per cent level in those countries. So my submission to you is that merely lowering the levels of taxation is not going to check evasion. It is something else that we have got to do rather radically to see that there is no evasion at all.

I would, however, justify the lowering of the rates of taxes on some other grounds, that is, on human grounds. We know that of the two million taxpayers we have in India there are only 40,000 taxpayers who pay tax on an income of more than

Rs. 50,000/-. I must consider that these 40,000 assesseees are the only honest assesseees who come forward to pay their legitimate taxes. They have been paying through their nose whatever the rate is applicable to them. Just imagine that a person who is getting more than a lakh of rupees is asked to retain for himself about Rs. 2500/- and pay the balance of Rs. 97,500 to the Govt. It is here; the individual element is selfish and he would like to keep a fairly large junk of it for himself but we know that in the kind of social set-up that we want to have in the country we cannot allow him to have whatever he wants to have. But the point is, let us give him some incentive for saving. That is what is necessary at this particular juncture. We have given various types of incentives, where he contributes to provident fund, where he pays insurance premium and other things but suppose he takes out a percentage of his income and invests it in an industrial undertaking don't you think that he deserves some encouragement in the form of tax rebate especially when he has put his money to a productive purpose? I think the Government should think in terms of giving some type of incentive for saving than giving any rebate at the higher levels of taxes, (*Time-bell rings*). Mr. Deputy Chairman, kindly give me five minutes and I shall wind up my speech.

Many suggestions have been made for plugging loopholes in the Report of the

Wanchoo Committee. My feeling is that there is more of

factual evasion in this country than legal evasion. Even at the last Select Committee on the Taxation Laws (Amendment) Bill, when one of the Members of the Select Committee wanted to know what was the percentage of individuals who had been throwing their self-acquired property into the common hotch-pot of the joint family, the reply given was that a sample survey had been made and it was found that not more than 0.2% of the assesseees in the great cities of India, in the four metropolitan cities, had resorted to this type of throwing separate property into the common hotchpot of the joint family. We have been seeing on various occasions that amendments are being brought to plug loopholes and to see that legal avoidance is not practised. I feel that the percentage of legal avoidance is not more than 5 to 10 per cent and it is not

[Shri M. Anandam]

worth while complicating the entire tax law *for the purpose of saving this 5 to 10 per cent tax avoided legally.* I would request Government only to see that factual evasion is stopped for which purpose, I know, the law is very rigorous, the penalties are very rigorous, and I understand that in the recent times there have also been launching prosecutions against the tax-evaders and that they have acted as deterrents for persons thinking of evading tax.

Mr. Deputy Chairman, there are various other types of recommendations made by Wanchoo Committee but I do not wish to take the time of the House in commenting on those things. The Finance Consultative Committee, I understand, is going to take up these matters and discuss them in detail.

Before I conclude I want to say one thing and then conclude. We know that the Sixth Finance Commission is being appointed for allocation of funds between the Centre and the States. There has been a cry on the part of some of the States, especially Tamil Nadu, that there should be greater autonomy allowed to the States. While I do not say that there is a similar cry from other States, there has been the insistence by the other States that the funds that they are getting to implement their own Plan projects are not adequate and their own avenues of taxation have diminished or are completely saturated and they cannot get any extra resources from their own taxation avenues. Therefore, they have been coming to the Central Government for various purposes, such as grants and other things. I want that the Government should refer this matter to the Sixth Finance Commission to find out whether a reallocation of powers of taxation can be made between the States and the Centre so that the States get more powers for collecting the taxes. That has also become necessary. Unless that is done, this dependence of the States on the Centre will increase and you know, with all types of regional imbalances with which this country is suffering, there is always going to be a jealousy among the States which are prosperous and which are not prosperous. Therefore, I suggest to the Minister for Finance to make it a term of reference of the Sixth Finance Commission, namely whether the possibility could be explored for reallocating the tax avenues between the Centre and the States.

Thank you, Mr. Deputy Charman.

SHRI BALACHANDRA MENON (Kerala) : Mr. Deputy Chairman, Sir, after hearing the Finance Minister's speech one is tempted to think that we have now come to a stage where the crisis will be over, we might find ourselves in a good position and the country might take a leap forward. But actually is it the position ? Of course, we have increased our agricultural production, but in industries we have not been able to make progress. Even in the agricultural sector we have seen that there are certain sectors like pukes and sugarcane where we have not improved. The production of oilseeds has gone down. This is what has happened. After all, what we have been doing in spite of the tall talk is just to continue with the old policies. It is no more than that. A huge mandate was given to you. Many people have imposed their confidence in you, but have you been able to do anything concrete to improve the conditions of our masses ? Have you been able to do something to improve the conditions of the industrial workers and the agricultural workers who are the main producers of wealth in the country ? My own feeling is that you have not been able to do much. The old method of capitalist planning goes on. It is not a socialist plan. While in some sectors there is a slight improvement, in other sectors there is a sliding back. This is what has happened. After all, we are in a crawling stage. I would, therefore, say that it would be wrong to say that the conditions of our people have improved actually. To a certain extent it has gone down. Thanks to the deficit financing that we have resorted to, the cost of living has been rising. The Finance Minister was trying to point out that, while here the average rise per year is about 3 per cent per year, in some other countries it is much more comparatively. But in a backward country like ours where the people are poor where the ordinary man is not able to get two square meals a day, even a slight increase in the cost of living is enough to ruin him. For a man who is dying that is enough. I would, therefore say that we cannot be complacent. There should be an entirely different strategy. If the strategy is to have a self-reliant economy, both in agriculture and industry, then the tactics will have to be different from what you have been following. I would, therefore, suggest

that at least the following things should be done. Regarding food grains there is no justification for the wholesale trade to remain in the hands of private individuals. Food is something which everybody requires. Any increase in the price of foodgrains anywhere is going to ruin the country. Therefore, I would insist that the time has come when the Government will have to take over the wholesale trade in foodgrains. Are you prepared to do it? Of course, you are making some attempt, but you have not taken over, the wholesale trade in food-grains. This you will have to do. The surplus that is generated in the agrarian sector is really being eaten up by a host of middlemen. There are so many people, the contractors and middlemen, who trade in foodgrains. They eat up the entire surplus that is produced. There is nothing left. You are not in a position to have any money for investment in industry because this is eaten up by a section of the trading bourgeoisie, which is not able to make use of the money for productive purposes. They have to be eliminated. I would, therefore, say that the wholesale trade in foodgrains should be taken over by the Government itself. There should be State trading in foodgrains.

Then we hear a great deal about the crisis in the public sector industry. Of course, it has not come up to the extent that we wanted. It should come up. There is a good deal of bureaucratic control over it. The workers are not taken into confidence. All these things are there. But take the private industry, like textiles, sugar etc. See what crisis there is and how they have ruined our economy. It is time the Government came forward and saw that at least such absolute necessities of life like textiles and sugar are nationalised. We have come to that stage. Are we prepared to do that? That is absolutely important. So also with regard to edible oil. We have been talking about the nationalisation of the 75 monopoly houses. So much has been said about it. I need not repeat it again. But I must say that somewhere we should start. They should be taken over the iron-ore and coal-mines and the drug industries. And a comprehensive plan should be there to take over these 75 monopoly houses.

Then, we talk so much about housing shortage. People, especially the weaker sections of our society, do not have houses.

A large number of people are still pavement dwellers. It is time the Government came forward and took the urban land, whichever is left. And they should immediately see that huge housing programmes are taken up. This should be done, and I suggest that a national plan for housing especially the weaker sections must be immediately undertaken.

Then, in these days, our State sector industries are only taking up the major key industries. It is time that consumer industries were taken up, it is time that we took over industries like tea, rubber, etc, which should come under the State sector. Especially, these foreign plantations we should take over. If we allow these in the hands of the foreign monopolists, in another 10 years there will be no replanting, and there will be nothing to export. The time has almost come to take them over. I know some of these plantations in Kerala. For example, there is the Kanan Devan Tea Estates which has got 25,000 to 30,000 acres. Apart from some acreage which they have left as reserve, they have not carried out any replantation except in the planted area a few hundreds of acres, and the plants are fifty or sixty years old. In another ten years there will be absolutely no tea. And most of the European plantations have not resorted to replanting. The entire economy is going to suffer unless these are immediately nationalised. I insist that the Government should take up this matter seriously.

Then, as has been pointed out, a national wage policy must be there. You will have to enthuse the workers to see that they come forward. To bring about a social change, first of all, you must have a clear wage policy, a national minimum wage policy in organised industries and a minimum of Rs. 5 per day for the agricultural worker should be paid. If you do that, then the masses will be benefited. These are not major social measures, these are just small things by which you will be able to rally the people. This should be done seriously.

I also want to point out about workers' participation in management. Just giving them one or two places in the board of directors is not what I suggest. In policy making, in wage fixation, in all the bottlenecks that are there—to get over the difficulties, you have to take them into consid-

[Shri Balacha ndra Menon] ence and then all these crises will go and you will get the earnest help of the workers. I certainly welcome the suggestion of Mr. Singh when he asked : Why not take into confidence the technical wo'ker and find out what his difficulties are ?" In my own humble way, we have set up a few units in which we have taken them into confidence the State Government and the workers came together—a new kind of joint sector has been set up. Without any capitalists, we are building up these units Two or three units are already making profits.

The switchgear factory which we have taken up and which the engineering workers themselves are running is today making profits. It is only just about six months back we have set up this unit. If you beleive in the workers, you can be sure that most of the bottlenecks today can be got over. But the difficulty is that most of these engineering and small industries and others suffer because they do not get the necessary raw mrterials that they require, especially steel. All along we have been talking about it but when it comes to it you would not get it. Coal will not be there because the wagon will not come and the Railway Minister will come forward and say that they have done wonders, that the trains are moving faster. As far as I know all the goods trains are going slow. The result is slow movement of industrial good?, crisis in industries, closure of factories, no job.

SHRI M. KAMALANATHAN (Tamil Nadu) : And fast movement of corruption.

SHRI BALACHANDRA MENON : Yes. And this is exactly what is happening. If you are able to corrupt the officers you will get your wagon first. Your coal will come first. And if you do not do that you would not get it. Therefore, unless the whole thing is changed and the bureaucracy is curbed nothing much can be expected.

SHRI M. KAMALANATHAN : The Government has to be changed then.

SHRI BALACHANDRA MENON : I do not think that is necessary. That may be your view. Sir, I was saying that I do not think much has been done. It would be enough if some steps are taken to improve the condition of our toiling people. Instead of talking about socialism take some

concrete small measures and people will appreciate; otherwise there is danger. That is what the people want. Can that at least be done ? If not, the big mandate that you got will be shaken People will lose their confidence. I would, therefore, request you to move in the direction I have suggested. At least next year let us have a Budget and a Finance Bill which will not burden the ordinary man with more taxes on kerosene and other necessary consumer goods.

This is all I had to say. My own feeling is that you have not been able to do much. You hope to do something and I hope you will expedite it.

SHRI C. P. MAJHI (Orissa) : Mr. Deputy Chairman, Sir, while supporting the Finance Bill I take this opportunity of making some observation regarding the welfare activities of the Scheduled Castes and Scheduled Tribes taken up by the Government.

Sir, a quarter of a century is going to elapse since our country attained independence but the lot of these Scheduled Castes and Scheduled Tribes people has not changed so far. Hon'ble Members who have seen some parts of Orissa, specially the districts of Koraput, Kalahandi, Mayurbhanj, Keonjhar and Phuibani must have seen that these unfortunate people live the life of the beast of burden. The modern civilising influence has not reached them so far. Money is spent in crores in the name of development of these people. But I am afraid only a small fraction of that amount actually reaches them. The Government officials who execute these scheme- . .

MR. DEPUTY CHAIRMAN : Please speak a little more loudly, or come nearer the mike.

SHRI C. P. MAJHI : The Government offcials who actually execute these schemes do not understand their language and fail to gain the confidence of these people. As a result, the Scheduled Tribes especially are lagging far behind the other communities. Still these people live on inedible roots and fruits of the jungles. Development projects so far have been implemented keeping in view some political people's prominence and

the areas which are populated by the Scheduled Castes and Scheduled Tribes have been neglected. Especially in Phulbani district, there has been no development work so far, and these people have been living a very deplorable life. Poverty, hunger, disease and illiteracy like the arms of steel octopus, hold them in their tight grips. Unscrupulous traders, money-lenders and corrupt Government officials still exploit those people.

Sir, the Government of Orissa has set up a department known as the Tribal and Rural Welfare Department. But actually the money spent by the department does not reach these poor people. Most of the money is spent for the pay and allowance of the top brass of the department. They have set up one Tribal Research Bureau. It is really humiliating that the Tribals should be considered as a specimen of Jews even to-day. The Government has also set up some ashram schools which are residential in character. The Tribal boys and girls are taught in those schools, I consider that these schools should not function as segregated schools. Other communities should also be allowed to study in those institutions so that there will be intermingling of communities. Further a lot of money is being spent for the stipend of tribal boys. But the money does not reach the boys in time and the boys actually face a lot of difficulties by not receiving the money in time of need. Regarding the condition of Scheduled Castes I should say they are in no better position of Orissa, still in many parts of rural areas they are considered as untouchables. Still ill-treatment, harassment and torture goes on in the rural areas by caste-Hindus. I have received some information from my area that recently in the month of March a Harijan basti was burnt to ashes by some Hindu villagers of Badasamantpur which is nine miles away from Cuttack. Similarly in the year 1970 poor Scheduled Caste young men were beaten to death by some Caste-Hindus in Chambalpur district. In the matter of employment also these people have been neglected very much. The Orissa Government framed rules for the recruitment of Scheduled Castes and Scheduled Tribes. According to the rules 16 per cent of the vacancies are reserved for Scheduled Castes and 24 per cent are reserved for Scheduled Tribes. But these rules

are only the pious wishes of the Government. They are followed more in deviation than in observance. Actually Scheduled Castes and Scheduled Tribes candidates do not get a fair deal at the time of recruitment to the vacancies in the State Government Service. Actually those who are already employed in Government are being harassed and their promotions are being held up. I have seen in the Orissa State Civil Service a person who was appointed as a Sub-Deputy Collector in the year 1954 was a Scheduled Tribes candidate, and he still continues to be a Sub-Deputy Collector, while persons belonging to other communities, who were recruited as late as 1959 and 1950, have been promoted to the post of Deputy Collector. Similarly in the Labour Department persons who were appointed as Assistant Labour officers in the year 1950 are only District Labour Officers—that is, those belonging to the Scheduled Castes and Scheduled Tribes—while those belonging to other communities, recruited in those times, have already been promoted to the post of Assistant Labour Commissioner. This sort of discrimination and victimisation still continues in the State Service. The Scheduled Castes and Scheduled Tribes are very much harassed by the State Government, and development work is being done on political considerations. And because these people have nobody to voice their grievances, they have been neglected all the time. The Government of India is charged with the responsibility of improving upon the conditions of these poor and neglected souls within a specified period of time. Unless the persons who are executing the schemes take a serious interest in the programmes and unless their outlook and attitude change, growing discontentment will continue.

SHRI SASANKASEKHAR SANYAL (West Bengal) : Mr. Deputy Chairman, this Bill is almost irrelevant for West Bengal because in West Bengal there is really no popular government. It is all Fascism there and the slogan raised there is : Hitler is dead, but long live Indiraji's Fascism. There, from the house top the slogan is going on in all the winds and sails : One Party, one leader and one objective. The objective is very clear. It is to liquidate the present potential opposition.

Only the day before yesterday, the

[Shri Sasankasekhar Sanyal.] Prime Minister had a big dig at the CPj (M), at the Naxalites and the Jan sangh. The Jan Sangh people will look after themselves. I have, therefore, nothing to say. But so far as Naxalites are concerned, a large portion of them is now under the umbrella of Indiraji and they constitute the private army of the ruling Party. So far as CPI(M) is concerned, it is har phobia during day and euphoria during night. The Prime Minister wants that there should be a Government by a Party, for a Party and of a party and the people in general should not count. Why this dig ?

[THE VICE-CHAIRMAN (SHRI
V. B. RAJU) in the chair]

Even Shri Siddhartha Shankar Ray, the Chief Minister, while addressing at Madurai, was very much marriage-minded. He said: "Do not marry the CPI (M)". Does he forget that at one time he was an apprentice mistress of the CPI (M) and even then he was considered to be too faithless to be retained and therefore he had to be dropped.

If the voters have really thrown CPI (M) to the dustbin, why then worry ? Why did the Prime Minister, while going to lay down the foundation of the Hoogly Bridge, pick up the CPI (M) from the dustbin and tried to handle it and flash it before the people and told them: "Do not swallow this kind of food which we have thrown into the dust-bin".

I will not go to the question of rigging of election. We have had enough of it here and outside. That apart, I would ask this hon. House to consider whether in West Benagl there is really a Constitutional or institutional Government. In an institutional Government in a Parliamentary democracy, a precarious and tottering majority cannot be allowed to function as a Government.

Sir, this is the ABC of democracy, parliamentary democracy. Similarly, a precarious or a nominal opposition is fatal to parliamentary democracy, because, after all, democracy means government by discussion and a sizeable opposition must be there to leaii and to pilot that discussion and there mnst exist a reasonable prospect

of an alternative government. This is the soul of democracy. Does that exist there ? This is the ABC of parliamentary democracy. Does such a climate exist there ? Therefore, the Government which exists there is more an army of occupation than a popularly constituted democratic parliamentary government.

SHRI PRANAB KUMAR MUKHERJEE
(West Bengal): Absolutely wrong.

SHRI SASANKASEKHAR SANYAL:
Well, opinions differ. You have your own opinion and I have given my opinion. It is for the people to judge. Then, Sir, the constitutional question comes up. I am glad that my friend tries to understand me by interrupting me. I would like to have such friends very much.

Now, Sir, there is the constitutional aspect. The Minister takes the oath that he will do good to all manner of people. You go to West Bengal. You will see that all good is done to the people who are directly under the persuasion of the ruling party and no manner of good is done to those who do not contribute or subscribe to the persuasions of the ruling party.

Sir, look at the various dimensions there. You go to the legislative sphere. You will find that the ruling coalition is the proposition of the Government, it is the opposition of the Government and it is the juxtaposition of the Government. So, it is a complete washout of all other things. All consultative committees, advisory bodies, plan-making machinery, relief committees, etc. are all of the ruling parly as if West Bengal is identical with the ruling party and nobody else comes into the picture at all.

You go to the Writers' Building. The Ministers and their officers have been dictated to by the ruling party and others have no access there. The result is that although all sections of the people have to , bear the burden of taxation, only those people who belong to or subscribe to the political persuasion of the ruling party are able to get appointments, business facilities, industrial loans, scholarships, membership of the managing bodies of institutions and even distress relief. That is why it was

said and very rightly that power corrupts and absolute power corrupts absolutely.

Sir, on the political highway in West Bengal there is one-way traffic : for one set of people it is a complete thoroughfare and for the rest, a blind alley. Sir, even in those bodies in which the non-Congress or the anti-Congress people are in the managing bodies, they have either been disaffiliated or superseded or are going to be disaffiliated or superseded. Sir, when absolute power corrupts what happens ? Sir in a democracy, after all, judiciary is very important and so also, Rule of Law. Sir, I am a lawyer and I have worshipped in the courts more than I have done elsewhere. You will see now that the latest trend in the Central Government is that lawyers are appointed on the panels of the Central Government on a partisan basis; judges are picked up and now and young lawyers are brought on to the panel so that they can influence the judges for the Central Govt, cases and for other things. I will not give you the names, Sir. But, I may tell you that a particular judge's nephew has been appointed by the Central Government as a lawyer; the brother of a judge has been appointed; the son of a judge has been appointed; the son-in-law of a judge has been appointed as a Central Government lawyer. So, Sir, sons-in-law and brothers-in-law and 'others-in-law' are crowded into that panel and they are getting briefs by the senior members being by passed and the senior members on the panel are now the outcastes and untouchables and they have not got any briefs at all. Sir, steel rollers are being rolled upon the CPM supporters and members by members of the ruling party. Union offices are being forcibly captured. Party offices are being evicted and re-captured. Workers are living as vagrants. They have not been given the facilities to return to their own homes. Sweet words are uttered to them : Will you come back ? Then when they come back, they stay for the night and the next morning are chased with a revolver. This is a new dimension which is being adopted there.

Sir, what is worse is that forcible conversion into a political ideology is planned. Members who belong to other parties, at the point of revolver, are forced to adopt a

particular ideology. Their lands are taken away forcibly and an assurance is given to them : If you become our member we shall give you back your land. Sir, forcible conversion is a dangerous thing. It is not better than a forcible conversion from one religion to another.

Sir, look at the spectacle of some of the MPs from West Bengal. Their houses are attacked. Their children who are students are threatened with murder. They are living here as refugees and they cannot be sent back to West Bengal in safety.

Sir, is this democracy ? Is this the great place where democratic rule is functioning ? It is a place where total fascism, as I have already said, is working with all its fury and vehemence.

Then, Sir, I am a lawyer, Sir, I have known several scores of cases in which CPM workers are made accused without any grounds whatsoever. Sir, this is the new dimension of democracy in West Bengal. Even during British days such things did not happen. I tell you, sir, that I have at least been briefed by one M. P. who has been made an accused in one day in three different 'thanas'. If you read the FIR, you will see that when an occurrence takes place in one place he is made an accused, and within half an hour if there is another occurrence somewhere else he is made accused there also, in another 'thana'. Sir, we have lost faith in the judiciary because of the way in which the Central Government is influencing the judges. A person is made an accused in three different places.

Sir, I will tell you that even in British days honest persons were respected. But nowadays, even for M.Ps. who are not Congressmen or those who have not voted to the ruling party, it is very difficult to move about in the streets. Well, I move about whenever I see that in a corner of four streets some people have assembled. I have to be alert, I have to be cautious—not that I will be assaulted. I welcome being assaulted because then the whole game would be exposed; people would see what things are about. But I am afraid of being treated to whispering, teasing, taunting remarks. That makes a man miserable. Therefore, to say the political climate in

[Shri Sasankasekher Sagnal] West Bengal is so stuffy that it is not a place for honourable, self-respecting gentlemen to move about freely.

Now, Sir, please do not ring the bell. I am coming to another point. You give me the allotted time; I will adhere to the dear-ness allowance.

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : How much more time do you want ?

SHRI SASANKASEKHAR SANYAL : Three, four, five minutes as dearness allowance.

Now I will bring to your notice the fraud of Farakka. Farakka encouraged so many hopes that West Bengal would be rejuvenated. But instead of 40,000 cusecs of water, now the Minister concerned says that more than 6,000 cusecs of water cannot be given. There is silt at the bottom; there is silt at the top; on both sides silting is going on. It will be a bad day for the barrage excepting the railway bridge. What will happen ? On the northern sector, diversion of Ganga waters is being made through Canvery and other places. We will have to cry hoarse that unless you release water Bengal will be dead. Even Bangla Desh will raise that cry because this diversion of water at top will also impair Bangla Desh. A lime will come when Bangla Desh will cry for more water and become unpopular with the Government of India and West Bengal will cry for water and will become unpopular with the Central Government. And then this fascist Government will say "Well, West Bengal and Bangla Desh are now out for operation so that West Bengal may secede". So, this must be a thing which has to be taken due note of.

I shall repeat what Jawaharlalji said : Those who rule by the sword perish by the sword. This fascist Government in West Bengal is ruling by the sword and it will perish by the sword. And we, on our behalf, so long as this regime of neglect, atrocities and torture remains, will raise the slogan "Give not a pie to the Central Government". •

The Finance Bill is irrelevant and unacceptable to the people of West Bengal. Thank you.

SHRI N JOSEPH (Andhra Pradesh) : Mr. Vice-Chairman. Sir, while supporting the Finance Bill I would like to place some suggestions before the hon. Finance Minister to take care of.

You know, Sir it is very easy to tax the people, the country but the difficulty lies in implementation. Excepting the salaried people, the big people in the industries are escaping from the payment of reasonable taxes. What is the Government doing to bring out those people and put them under taxation ? I do not know whether they are taking care of those people or whether the Government is aware of the fact that there are ever so many big industrialists bringing political pressure on the officials and seeing that they evade payment of taxes.

We have been reading in several papers that very big industries are escaping from paying income taxes. So, it is the duty of the Government to implement the provisions contained in this Act. The Government is failing in their duty to collect taxes from big industries. The Government is, therefore, advised to look into this matter.

Then, Sir, tobacco is the main source from which the Central Government receives crores and crores of rupees as Central excise and also as foreign exchange. We know that Andhra Pradesh stands first in producing tobacco. This tobacco is being exported to foreign countries, like Russia, East-European countries and all other places. We are getting crores and crores of rupees foreign exchange and as taxation. What action the Government is going to take against those who are profiteering from tobacco? Last year, was a strike in Andhra Pradesh by the ryots the big monopolists and the big concerns have been waiting and waiting till the time the whole tobacco got decomposed and decolourised. The smaller ryots get nothing, so is the case with smaller dealers. A demand was made that the Government should setup a Statutory Board to see that the ryot who is the producer are paid appropriate prices, but the Government did not take care of it. How many times (he people made a request to appoint a Board of Tobacco? Even then, the Government did not care. The workers have been suffering, the ryots have been suffering and the small dealers are suffering, the monopolists - who - are - being

paid whole amount and it is the foreign countries that are enjoying profits of that money. Some care must be taken by the Government to see that a Board is appointed which is represented by the workers, the ryot, the dealers, the parliamentarians, the legislators and the Government officials. Then only the producers will be given safeguards and protection.

It is a fact that Andhra Pradesh is producing tobacco which is earning a lot of money but no industry by the name is started in Andhra Pradesh. It still remains an agricultural area and no attention is paid in this respect. Why the Government cannot take care of starting such an industry in Guntur itself which is producing most of the tobacco of Andhra Pradesh, I would like to know. It is the duty of the Government to see that such things are started and justice is done to those who are bringing a lot of foreign exchange in this country.

Then, Sir, it is essential that such things are encouraged because there are heavy taxes being levied by the Government. The Government is levying so much tax, but it is not taking care of the 'black money'. People have been complaining but the Government is not coming forward to take care of the black money. If the Finance Ministry is able to unearth the black money and bring it out I will be very happy. If not it is the duty of the Government to demonetise the higher grade of currency and see that the money is confiscated and the same is spent for public purposes rather than taxing the people very heavily. It is a fact that America and China have been trying their best to see that Pakistan does not keep quiet without picking up some quarrel or fight with India. Tomorrow or the day after we may have to fight Pakistan may attack India and therefore is it not wise on the part of the Government to resort to manufacturing nuclear arms to safeguard ourselves? While our neighbours are already in possession of nuclear arms. Is it wise on the part of the Government to keep quiet saying that we are committed to non violence, peaceful methods and so on? No; we must have nuclear arms in our possession so that we may be able to maintain balance with the other powers.

Sir, ours is a socialist Government committed to a socialist pattern of society.

Unless the Government takes care of the rising prices and the problem of unemployment we cannot have a socialist pattern of society. For solving the problem of rising prices I suggest one method. Let foodgrains including sugar and fertilisers be taken over by the Government. Let the whole thing be nationalised including foodgrains, sugar and fertilisers. Let it be put under the control of a Corporation which shall be entirely in the hands of Government. The Government should purchase directly from the ryot and sell directly to the consumer. If the Government takes over the foodgrains trade and keeps their price in check the prices of all other commodities will naturally come down. Why can't the Government take care of the rising prices in this way? If you ensure that the foodgrains are provided to the consumer at a proper price then there will be no need to blame the Government and bureaucracy of corruption. A clerk who is getting Rs. 200/- gets that Rs. 200/- throughout, but when he buys rice in the market in February he pays a rupee for a kilogram of rice, in March he buys the same rice for Rs. 2 — and in April he has to pay Rs. 3/- for the same rice. But is the salary of any Government servant or any worker being increased proportionately to the rise in prices? It is not the case. Then how do you blame the Government officials and others of corruption and all these things? Let the Government first see that the prices are brought down; then you can take strict measures against the so-called corrupt people.

Then coming to the problem of unemployment unless Government changes the system of education it is not possible to solve this problem of unemployment. The present system of education is responsible for producing each year lakhs and lakhs of people who come out with certificates seeking jobs. Is it possible to solve this problem without changing the present system of education? The present system of education should be reoriented so as to bring about a change in the mental make-up of the students. Then only we can solve the problem of unemployment. For solving the problem of educated unemployment I have one suggestion. Let us have a ceiling on all the properties of all families

in the country; let it be fixed at Rs. 2 1/2 or Rs. 3 lakhs. The children of all those people who have property above the ceiling of Rs. 2 to Rs. 3 lakhs should be given no work in the Government or in the private sector. Let them start some industries and let them feed themselves and also a few others in those industries. And children of people whose property is below the ceiling of Rs. 2 to 3 lakhs should have preference for employment and for recruitment as the IAS and other services. Merit can social backwardness should be the criteria for selection for jobs. Unless the Government takes such steps it is not easy to solve this problem of unemployment in the country which is mainly responsible for the unhappy state of affairs prevailing in the country today. I therefor* request the Government to tackle the unemployment problem in the manner I have indicated just now.

4 P.M.

Government is saying that the donations which are received by trusts, religious instf nations and so on from within the country and from other countries for the purpose of building some merciful mtthiom.to help the poor will also be taxed if they are not used or applied for any public purpose of a charitable or religious nature during the period of fixed yeers ending w.th he «lavant valuation date. I say that he ,ax should not be levied because of the anse of this fixed period. This period is rsmal. to plan things. They must have time a Dlan all these things, end so they Snot be able to spend the donat.ons J bin the period fixed by the Government.

o utilise the donations within any period Ly considered necessary for the purpose The should not be included in mcome for purpose of taxation. So, all donat.ons and endowments of trusts should be exempted from taxation, should be exhmpted from income-tax.

With these suggestions, Sir, I conclude my speech.

श्री नागेश्वर प्रसाद शर्मा (उत्तर प्रदेश):
उपसभाध्यक्ष महोदय, मैं समाजवादी बजट पर

सरकार द्वारा प्रस्तुत किया गया है जो सरकार गरीबी हटाने के लिए स्थायी सरकार की मांग करके जनता का वोट प्राप्त कर के यहां पर बैठी हुई है। कांग्रेस दल ने जनता के समक्ष बड़े जोर शोर से कहा कि गरीबी हमीं ही हटा सकते हैं, गरीबी हटाने के लिए वोट हम को ही दो और गरीबी हटाने के लिए स्थायी सरकार का होना जरूरी है। चाहे जिस प्रकार से वोट प्राप्त किये हों लेकिन आज केन्द्र और राज्यों में, हर जगह स्थायी सरकार है और उस स्थायी सरकार है और उस स्थायी सरकार ने जो समाज वादी बजट देश के सामने प्रस्तुत किया है उसका मोटे तौर पर नक्शा यह है कि उसमें गरीबी हटानों की तस्वीर नजर नहीं आती है। इस पूरे बजट में गरीबी हटाओं की तस्वीर नजर नहीं आती है और अगर कोई चीज नजर आती है तो वह पूंजीवाद का आधार और पूंजीवाद की नींव इस बजट में चारों ओर दिखलाई देती है।

माननीय चव्हाण साहब इस बात को स्वीकार करेंगे और स्वीकार कर रहे हैं कि पूंजीवाद की नींव और पूंजीवाद का आधार इस बजट का है क्योंकि इस बजट को पेश करने के दाद चीजों के दाम बेतहाशा बढ़ गये हैं। इस बजट में डायरेक्ट कर, इन-डायरेक्ट टैक्सेस, इन-डायरेक्ट टैक्सेशन का अनुपात एक और दस का है। इन-डायरेक्ट टैक्सेशन का नतीजा यह हुआ है कि चीजों के दाम बेतहाशा बढ़े हैं और उनसे साधारण व्यक्ति प्रभावित हुआ है, साधारण उपभोक्त हुआ है। चीजों के दाम बढ़ने से बिड़ला, टाटा और सिघानिया के ऊपर कोई असर नहीं पड़ा है, उनके खर्च पर, उनके रहन-सहन पर उनके बच्चों की पढ़ाई पर उनके परिवार के स्वास्थ्य पर, बवादारू पर किसी तरह का कोई प्रभाव नहीं पड़ा है। इसका प्रभाव तो केवल गरीबों के ऊपर, आम जनता के ऊपर, आम उपभोक्ता के ऊपर और आम कर्ज्यमर्म के ऊपर पड़ा है।

श्रीमन्, आप देखेंगे कि पिछले साल— मुझे उत्तर प्रदेश का आंकड़ा मालूम है—गन्ने का दाम 14 रुपए क्विन्टल किसानों को दिया गया, उस समय चीनी का दाम बाजार में डेढ़ रुपए किलो था। जिस समय गन्ना किसानों को गन्ने का दाम 14 रुपए क्विन्टल दिया गया, बाजार में चीनी डेढ़ रुपए किलो बिकी और इस साल गन्ने का दाम 7 रुपए 37 पैसे पर क्विन्टल दिया गया, तो बाजार में चीनी 4 रुपए किलो बिक रही है। यह गरीबों के लिए गरीबी हटाने की तजवीज बजट के अन्दर है, यह समाजवादी बजट की असली तस्वीर है जो गरीबी हटाओ का नारा देकर स्थायी सरकार ने देश के सामने प्रस्तुत की है। श्रीमन्, इनसे लाभ हुआ है गोयनका का, जिस गोयनका के रुपए से कांग्रेस पार्टी ने पोस्टर छपवा कर वोट जीते थे, जिस गोयनका के रुपए से कांग्रेस पार्टी ने अपने पोस्टरों के द्वारा दिलवा कर पोस्टर टांग कर, जनता को गुमराह कर चुनाव जीते, उस गोयनका का लाभ हुआ है। जिस जैपुरिया ने और सिंहानिया ने प्रधान मंत्री जी के क्षेत्र में लाखों केलेन्डर प्रधान मंत्री जी की तस्वीर को छाप कर मुफ्त में बांटी, उनको लाभ हुआ है। हजारों सिलाई की मशीनें मुफ्त में बांटी गई हैं, उनके चुनाव क्षेत्र में। श्रीमन्, आपको ताज्जुब होगा कि 300—400 रुपए के ट्रांजिस्टर गांवों में मुफ्त बांटे गए, साड़ियां और कपड़े कितने बांटे गए, कोई मालूम नहीं। बांटने वाले कपूर जी सदन में आ गए हैं। तो, श्रीमन्, मैं यह कह रहा था कि इस समाजवादी बजट ने गरीबों की कमर ही नहीं तोड़ी है, बल्कि देश से प्रजातन्त्रीय व्यवस्था को भी समाप्त कर दिया है। हम लोगों को इस बात की चिन्ता नहीं कि राजनारायण हारे, राजनारायण जैसे हजारों हारे, हमें कोई चिन्ता नहीं है, लेकिन समाजवादी सरकार से और चव्हाण जी के बजट से रुपया कमा कर जिन पूंजीपतियों ने इकट्ठा किया है, उन पूंजीपतियों

से 50 लाख रुपया खर्च करा कर राजनारायण को हराया गया। राजनारायण को हराने के लिए 50 लाख रुपया आखिरी दिन खर्च किया गया और संगठन कांग्रेस के 15 विधायकों को खरीद लिया गया। एक-एक वोट का दाम आखिरी दिन डेढ़ लाख रुपया था। भाई बनारसी दास जी बैठे हुए हैं, पूछिए इनसे। जिस दिन वोटपड़े, उससे एक दिन पहले हालत यह थी कि 51 विधायकों ने लिख कर दिया था कि हम आपके साथ हैं।

SHRI Y. B. CHAVAN : May I say this, Sir ? I think the hon Member is making very fantastic charges. . .

SHRI NAGESHWAR PRASAD SHAHI
No, Sir.

SHRI Y. B. CHAVAN : He is making charges which amount to certain election malpractices and offences. If he is so very sure of his ground, I think he should take the chance of making the all allegations outside the House against some of the Members of this House or while they are present in the House so that they can defend themselves. Mr. Jaipuria and Mr. Yashpal Kapur, these are some of the Members of the House against whom charges have been made.

SHRI NAGESHWAR PRASAD SHAHI I am not making charges against any Members of the House.

SHRI Y. B. CHAVAN : You are making charges against them.

SHRI NAGESHWAR PRASAD SHAHI
Jaipuria concerns.

SHRI Y. B. CHAVAN : You said Mr. Jaipuria. You said Mr. Kapur. He is also a Member of this hon. House.

श्री नागेश्वर प्रसाद शाही : जिनके माध्यम से बांटा गया।

SHRI Y. B. CHAVAN : I would like to know whether you want to allow it to go unchallenged.

श्री नागेश्वर प्रसाद शाही : माननीय चव्हाण जी, कपूर साहब प्रधान मंत्री जी ने

[श्री नागेश्वर प्रसाद शाही]
इलेक्शन एजेंट थे। मैंने खुद अपनी आंखों से
उनको बांटते हुए देखा है। यह चार्ज नहीं है
और आप चार्ज समझते हों तो मैं समाप्त करता
हूँ।

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : When you make allegations against Members of this House, you should be in possession actually of dependable material. Particularly when they are not present here to defend themselves, you should take sufficient care before actually making any allegations against any Member of this House.

श्री नागेश्वर प्रसाद शाही : श्रीमन्, मैंने जब जैपुरिया कंसर्न का नाम लिया, मैंने जब कपूर जी का नाम लिया...

श्री बाबुभाई एम. चिनाई (महाराष्ट्र) : कपूर की कंसर्न कौन सी है।

श्री नागेश्वर प्रसाद शाही : प्रधान मंत्री जी के वे चुनाव एजेंट थे।

मैं श्रीमन्, यह कह रहा था कि जिस प्रकार यह समाजवादी बजट पूंजीवाद के आधार को चौड़ा कर के, गरीबों की कमर को तोड़ कर के, पूंजीवादियों को सम्पन्न करके उनके रुपये का इस्तेमाल विरोधियों को हराने के लिये कर रहा है, इस प्रकार देश में प्रजातांत्रिक व्यवस्था समाप्त हो रही है।

मैं श्रीमन्, कुछ आंकड़ों को प्रस्तुत करना चाहता हूँ, जो वित्त मंत्री जी ने स्वयं अपने मुँह से कहे हैं। मैं कहना चाहता हूँ कि बजट में समाज की सेवा की। गरीबों के उत्थान की और कमजोर वर्ग के सहायता की एक मृग मरीचिका प्रस्तुत की गई है, एक झूठा वायदा, एक झूठा नक्शा पेश दिया गया है, जो कभी अमल में नहीं आता। पिछले साल के आंकड़े जिन्हें स्वयं वित्त मंत्री जी ने बताये हैं, वे इसे साफ करते हैं। पिछले साल ग्रामीण क्षेत्र में रोजगार

के लिये और शिक्षित बेरोजगारों को रोजी देने देने के लिये लगभग 46 करोड़ रु० का एलोकेशन था। इसमें पिछले नवम्बर तक केवल 3 करोड़ रु० खर्च हो पाया था। 46 करोड़ रु० के एलोकेशन में केवल 3 करोड़ रु० खर्च हो पाया था। यह उस बात को साबित करता है कि शासक दल किस तरह से बजट में इंप्लेमेंट फीगर्स दिखला कर के, मोटे-मोटे आंकड़े दिखला कर के जनता को गुमराह करना है कि यह बजट समाजवाद की ओर इशारा करता है।

श्रीमन्, छोटे किसानों की तरक्की लिये, कृषि मजदूरों के लिये चौथी योजना काल में 11 करोड़ रु० एलोकेट किया गया था और उसमें से अभी तक केवल 2 15 करोड़ रु० खर्च हो सका है। ग्रामीण योजनाओं के लिये पिछले साल के बजट में 23 करोड़ में से केवल 9 करोड़ रु० खर्च हुआ है। इस साल के बजट में इन्हीं योजनाओं पर लगभग दूनी रकम, दूना धन एलोकेट किया गया है। 125 करोड़ रुपया सामाजिक सेवा कार्यक्रम के लिए एलोकेट किया गया है। मैं कहना चाहता हूँ कि...

उपसभाध्यक्ष (श्री वी. बी. राजू) : शाही जी यह फाइनैस विल है, यह बजट पर डिस्कशन नहीं है। इस में फाइनैस विल पर ज्यादा चर्चा होनी चाहिए।

श्री नागेश्वर प्रसाद शाही : उसी के उपर कह रहा हूँ। जो मशीनरी है आपकी इन सारी चीजों को इंप्लोमेंट करने के लिए वह इतनी सड़ी हुई मशीनरी है कि उन कार्यक्रमों की कोई पूर्ण रूपेण योजना पहले से बन नहीं पाती है और उनमें कोई लचीलापन भी नहीं होता है। इतने कठोर नियम होते हैं कि यह एलोकेशन कभी खत्म नहीं हो पाते। अभी-अभी जो आप की योजना थी कि हर जिले में 10 हजार व्यक्तियों को दस माह के लिए काम दिया जायगा, उसके मुतालिक एक छोटा सा उदाहरण

पेश करता हूँ अपने जिने का कि कौश प्रोग्राम में गोरखपुर जिले में 9 लाख में कुल 70 हजार रुपया खर्च हुआ। 9 लाख एलोकेशन किया गया था और 70 हजार खर्च हुआ। जब डिस्ट्रिक्ट मजिस्ट्रेट से पूछा गया कि ऐसा क्यों, तो उन्होंने कहा कि फरवरी में हमको आदेश मिले हैं और हमने क्लेरिफिकेशन सीक किया तो मार्च के पहिले सप्ताह में आ सका। हम कैसे फिर उस रुपये को पूरा खर्च कर सकते थे। तो जो मशीनरी आपकी है, जो व्यवस्था आपकी है, उसमें कभी भी यह रुपया खर्च नहीं हो सकता और जिन कार्यक्रमों के लिए आप एलोकेशन करते हैं, वह कभी सफल नहीं हो सकता।

मैं श्रीमन् यह कह कर कि इस विधेयक में उत्तर प्रदेश के बारे में और विशेष कर पूर्वी उत्तर प्रदेश के बारे में कोई विशेष ध्यान नहीं दिया गया है, अपनी बात समाप्त करना चाहूंगा। आप यदि देखेंगे तो आपको पता चलेगा कि उत्तर प्रदेश शिक्षा के मामले में पूरे देश में 16वें स्थान पर है, पावर के मामले में, बिजली के मामले में कई प्रान्तों से बहुत पीछे है और पूर्वी उत्तर प्रदेश के बारे में आपके यहां से अशोक मेहता कमिशन गया, पटेल कमिशन गया और इन सारे कमिशनों की रिपोर्ट रद्दी की टोकरी में फेंकी हुई है, उन पर कोई तबज्जह नहीं दी गयी, कोई ध्यान नहीं दिया गया, उस पूर्वी उत्तर प्रदेश की गरीबी की ओर। मैं इस मौके पर सदन से और विशेषतः वित्त मंत्री जी से निवेदन करूंगा कि वह कृपया इस पिछड़े हुए क्षेत्र की ओर ध्यान दें। कई अवसरों पर उन्होंने वायदा तो किया है, लेकिन कभी कोई कार्यक्रम ऐसा सामने नहीं आया, जिसमें इस पिछड़े हुए क्षेत्र की ओर ध्यान दिया गया गया हो।

अब श्रीमन्, एर शब्द यह कह कर समाप्त करना चाहता हूँ कि अगर सचमुच में इस विधेयक के मुताबिक इस सरकार का लक्ष्य गरीबी को हटाना है समाजवाद को लाना है तो

जानना चाहूंगा कि जिनके जिम्मे यह कार्य है कि वे लोगों को बराबर के स्तर पर ले आये आमदानी और खर्च के मामले में, लोगों को बराबर के स्तर पर ले आये जावन निर्वाह के मामले में, वह क्यों पूंजीपति बनना चाहते हैं, वह क्यों अपने लड़कों को पांच करोड़ का छोटी कार का कारखाना खुलवाना चाहते हैं? आप तो पूरे देश को समाजवाद के आधार पर, समता के आधार पर, बराबर आमदनी के आधार पर ले आना चाहते हैं, तो क्या कारण है कि अपने परिवार को पूंजीपति बनाने की स्कीम आप की हो और वित्त मंत्री जी उसमें पूरा सहयोग दे रहे हो, चाहते हुए या न चाहते हुए। तो, श्रीमन्, मेरा निवेदन है कि यह विधेयक किसी भी तौर पर समाजवाद की ओर एक पग भी अग्रसरित नहीं करता देश को, बल्कि उन्हीं को शक्तिशाली बनाता है, जिनकी शक्ति को प्राप्त करके आप यहां गद्दी पर आसीन होते हैं।

SHRI S. A. KHAJA MOHIDEEN (Tamil Nadu) : Mr. Vice-Chairman, Sir, I consider it my proud privilege to support the Finance Bill in the hope that a few practical suggestions of mine will be kindly considered by the Finance Minister. As most of the points here have already been considered, I shall only confine myself to some valuable suggestions.

Nobody will doubt that, as opposed to other countries, our family consists of six to seven members and the head of the family is the only earning member of his family in India, whereas in other advanced countries, after a person becomes major, he is in a position to earn and he is no more dependent on the single earning member of the family as in our country. Secondly, earning opportunities in India are very limited. In this country, the average age of employment can be considered as from 16 to 65 years. A major portion, about 25 to 30 years, is spent in education and then in search for employment. Therefore, only a small span of life is left when a person is in a position to earn. When he is earning, he has to make provision for savings for use in old age.

(Shri S. A. Khaja Mohideen] has been made for old age such as old age pension. Other types of facilities have not also been provided for old age, with the result that it becomes inevitable for every body to make a provision for the future also.

Now, nobody would be able to dispute in these days that India is the highest taxed country. A few figures given by the Federation of Indian Chambers "of Commerce and Industry in its publication known as "Direct Taxes—An International Comparison", show that on a meagre income of Rs. 20,000 an individual is taxed in Australia Rs. 2,500, in the United Kingdom Rs. 3,250 and in India Rs. 4,200. The higher level of income-tax rates in India are almost double those of other countries at many stages and at the final stage, as has been mentioned, the taxation is 97.75 per cent. It is, therefore, inevitable that the rates of duty lead to an honest or dishonest avoidance of taxation. We have to consider the realities of every situation and when we talk of realities we must consider the realities that we face. Therefore, it is necessary that the limit of exemption in the tax structure should be raised. In 1939, the exemption limit was Rs. 2,000. Since the prices have gone up by more than ten times. Therefore, the minimum exemption should have been Rs. 25,000. I submit that in any case the limit of exemption should be placed at Rs. 20,000. If we raise the limit to Rs. 20,000, it would leave a fair income to everybody. By this method, we shall be taking about 3½ lakhs of people off the register. It would allow the income-tax officers to be careful about the big tax-payers. There is need for the income-tax officers confining their energies for the assessment of people who pay more than Rs. 20,000 as tax.

Sir, I would like to say something about black money. Nobody is prepared to part with black money. Whatever methods you may adopt, people who have black money will not part with it. There should be a basic change in the policy. Since you have not succeeded with tax dodgers and persons with black money, you have to adopt another policy and tell those people: "We give you two years' time to deposit all your black money in the nationalised banks and you will not be questioned wherefrom you got this money." If for two years you allow people to invest their money in industrial

source, people would come forward and invest in industries and deposit in banks. You will be able to get some revenue in respect of the money that has been deposited and we can also solve the unemployment problem by the new industrial development. If you do not ask from which source they have got it you will be able to get that money for investment.

In the public sector, we have invested thousands of crores. The hard-earned money of the tax-payers is being pumped into these undertakings, but nobody takes any interest. There is excess of expenditure, waste of money, etc. It is no good continuing to have losses in the public sector. I am not against the public sector. But I must say that it is necessary that there must be a correct and proper assessment of the public sector and to give them the people who know how to run them. ICS or IAS or retired people are not the proper persons who can head these public undertakings, I am of opinion that 50 per cent of the directors in every public undertaking must be from the public. All of them must not be Government servants.

There is a lurking fear in the mind of the farming community that the Government are moving towards collectivisation. This sort of fear must be removed if we really want the farmer to raise his production. We have not yet provided any incentive whatsoever to the farmer for his agricultural productivity while we have put all possible burdens on the farmer to raise his productivity. This is what will not work.

The Budget which was presented and the Finance Bill which we are discussing today have placed additional burdens on the kisans by taxing fertilisers, power-driven pumps, lubricants, and a tax on tractor prices. All these taxes on modern agricultural inputs have helped to raise the cost of production. If you continue to place heavy burdens on the farmer and if you also expect him to pay more in the form of taxes or in the form of less wheat prices, I am sure he will have no incentive left to raise his production.

We all know that rapid industrialisation holds the key to the economic prosperity. While we talk of industrialisation it is

***** *hat UJP have: to seek and we have

to evolve a strategy in which large percentage of our population are shifted to industry. A large number of economists have made a study and they have come to the conclusion that if you really want to have prosperity, then agriculture should not have more than 50 per cent of the people to depend upon agriculture. That means that a large percentage of our people must be shifted to industries if you really want to build an affluent society in this country.

During the last one year we all know about the industrial growth rate. It was hardly 2 per cent a year. In 1969-70 the Prime Minister had presented a Union Budget which was growth-oriented because she has granted a large number of fiscal incentives which generated the industrial growth in the country and we had a 7 per cent industrial growth rate in 1969-70, but in the last two years it seems to me that the present fiscal policy has sabotaged every thing that the Prime Minister has done in 1969-70. I will say further what fiscal incentives the present policy has sabotaged. They are the withdrawal of the development rebate; and concession to priority industries has been withdrawn and concession in surcharge has been increased from 2 1/2 per cent to 5 per cent and the personal income tax raised from 92 per cent to 97.75 per cent leaving practically no income tax. The wealth tax concession on new industries granted for five years was also withdrawn. There are all the incentives which have been recently withdrawn and

the Government expect our industrial growth rate to go up. I think the Government is just having dreams. Industrial growth rate cannot increase with this fiscal policy. The corporate tax which was hardly 40 per cent in 1960-61 has now gone up to 68 per cent, an increase of 45 per cent. A study conducted of 181 countries reveals that more than 131 countries have a company tax rate of 50 per cent.

If the Government is not interested in terms of giving tax concessions to the corporate institutions, then I can assure the Government that our industrial growth rate will go down further and further. We will only make to spread unemployment further in this country and nothing else. We are

merely shouting slogans. That's all. The common man will refuse to believe such slogans in future.

With these words, I support the Finance Bill.

SHRI BABUBHAI M. CHINAI : Mr. Vice-Chairman, I have been listening to the debate for some time in this House on this Bill and I was also following the trend of discussion which took place in the Lok Sabha, and ninte so the introduction and the reply of the honourable Finance Minister in the Lok Sabha. I must confess barring giving an assurance that he will try to check the prices and also curb black money, I did not find in his speeches any task force. Coming to the black money, I want to point out to the hon. Finance Minister about the recent raid which was made on the film stars. I have not followed why particularly only this class of people was picked up. If Government was so serious about it, they should have cracked down on every person in the society who has been doing this black money business and I am sure the hon. Finance Minister and his officers know this class of people very well.

Coming down on one class of people and finding practically nothing from them, you have just alerted all those who have been doing this business, so that you will have to wait for a long, long time to crack down on them. This is a wrong policy and I do not know under whose direction it was done. I am sure the Finance Minister will solely take the responsibility for this.

In continuation of this black money, I want to say another point. How far I am right can only be indicated by the Finance Minister in his reply. I understand that on the eve of the budget, the Finance Minister was all prepared for demonetisation of currency. He was absolutely prepared and that was the talk in the country and the financial world. But for what reasons, I do not know, this step was not taken. If that was taken, perhaps the success of the Finance Minister would have been much more in this field. I hope that when he takes care of this black money next time he will do it all simultaneously so that the impact of it is felt.

[Shri Babubhai M. Chinai]

The next point I want to draw the attention of the House to is that it has become a fashion of late in this House specially that industrialists and Members of Parliament are named. They are named for things which they do not want to say outside the House, such as the Lobby or anywhere else for obvious reasons. If they dare so, I will be very glad indeed. But they go on talking about those who cannot defend themselves or protect themselves. Therefore, I seek the indulgence of the Members of this House and request them that for justice's sake they should do so outside so that others can go to the court of law and file defamation suits and clear themselves. The previous speaker said something about Shri Sitaram Jaipuria, Shri Yash Kapur and Shri Goenka. I do not want to protect anybody. If they have done anything wrong, they should be taken to task. But they are not in a position to defend themselves except perhaps Shri Yash Kapur who, I think, will take the earliest opportunity to reply to that. So far as Shri Goenka is concerned, for the last four or five days I have been hearing his name being mentioned. A pamphlet has been circulated and the Minister of State for Finance has contradicted it and said that it is a forged document and is not a fact. In spite of that repeatedly it is being brought up in some form or other. I beseech the Members either to make sure that the document in their hands is a correct one or to ask the Government to examine and find out whether really it is a fact. It becomes very difficult for Members to gulp it. Therefore, I would beseech that the Government should do something in this matter.

I want to say something arising out of the speech of my friend about Shri Raj-narain. I was very sorry to hear about it. I do not mean the ruling party or any party, as a matter of fact. But, to make such allegations that some Members who are Members of the Legislature in some State got Rs. 1-1/2 lakhs or were paid Rs. 1-1/2 lakhs does not benefit us.

AN HON. MEMBER : Each Member.

SHRI BABUBHAI M. CHINAI : Yes, each Member. It does not benefit us. We

are Members of this House and if we have got any grievance, we have got a remedy. We can go to the Election Commissioner. If we have no remedy, at least let not those Members sitting in this House attack them that they are corrupt people and that they have done something. You have no proof and you go on attacking them, the hon. Members of a Legislature of a State, because you have got the privilege that you will not be sued in a court of law'

SHRI BANARSI DAS (Uttar Pradesh) : You mean to say that truth should be the casualty ? You mean to say that truth should become the casualty because fantastic things are there and they have now become truths and you mean to say that they should not be spoken ?

(Interruptions)

SHRI BABUBHAI M. CHINAI : Sir, Mr. Banarsi Das is an old man in all respects . . .

(Interruptions)

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : Mr. Banarsi Das, what has been said is that it is not proper to attack the Members of the other House. Those Members belong to the UP Legislature. So, Members of this House attacking the Members of that Legislature is not proper. That is what is said.

SHRI BANARSI DAS : Sir, no single Member has been pinpointed. Even Mr. Chavan was saying about 'Aya Rams' and 'Gaya Rams'. Defection, as a matter of fact, has come to stay. Is it a crime to speak the truth and about the evil, the prevalent evil, in society ? Mr. Chavan also said that in Haryana there are 'Aya Rams' and 'Gaya Rams' . . .

(Interruptions)

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : All right. We shall maintain the decorum of the House.

SHRI BANARSI DAS : Sir, we will have to concede that defectors have come to stay by being offered bribes and it is the ruling party which is to be blamed. In U. P., it is the government of defectors.

200 defectors out of 282 members are there. If somebody points out the truth, is it a crime? Mr. Chavan also said . . .

(Interruptions)

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : Order, order, please. Yes, Mr. Chinai, you go on to the next point. The decorum of the House has to be maintained.

SHRI BABUBHAI M. CHINAI : Sir, I have always maintained the decorum of the House and you may know that I have always stood for it all these fourteen years and if you go through the record of the House, you will see that it bears me out.

Sir, I am not going to hear my friend, Shri Banarsi Das. I have not mentioned his name. It is only on his interruptions that I had to say.

AN HON. MEMBER : Because his party was there.

SHRI BABUBHAI M. CHINAI : Sir, I hold no brief for the Members of this House. I am on my own.

Sir, another point that I wanted to say was about Mr. Rajnarain. Sir, Mr. Rajnarain was a Member, was an hon. Member, of this House and we all know him. At least I have seen him for 14 years and I have seen how he was behaving in this House. I have seen him being pulled up by ten Marshals and being thrown out; I have seen him accusing the President of India; I have seen him accusing the Prime Minister of India; and I have seen him even attacking the Chairman of this Council. Therefore Sir, if anybody has anything to say in favour of Shri Rajnarain, I am sorry, I am not one with him. In fact, . . . (Interruptions)

श्री बो. एन. मडल (बिहार) : राजनारायण जी यहां अपन को डिफेंड करने के लिए नहीं हैं। वैसे हालत में जो प्रिसिपल ये प्रीच करते हैं उसी के खिलाफ आचरण कर रहे हैं। इनको राजनारायण जी के सम्बन्ध में कुछ नहीं बोलना चाहिए। कैसा राजनारायण था, क्या उसका

बिहेवियर था, यह इनको नहीं करना चाहिए था क्योंकि इसके पहले इन्होंने कहा था, कि जो मेम्बर यहां नहीं हैं, उसके खिलाफ कुछ नहीं कहना चाहिए।

SHRI BABUBHAI M. CHINAI : Sir, I am not going to submit to these things.

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : Please go on. . . Order, please.

SHRI BABUBHAI M. CHINAI : I am not going to submit to these things because it has been raised in the speech of an hon. Member and I am trying to explain my own point of view on it. If I do anything wrong, Sir, you have got every right to pull me up. But, I am not going to be pulled up by my other colleagues who have been indulging in this.

Now, Sir, coming to the proposals of the Finance Bill, the hon. Finance Minister has said that he is going to bring forward shortly a Bill in which he will incorporate some of the proposals of the Wanchoo Committee. Sir, I am afraid some of the proposals have scared me. An expert committee is being appointed and the expert committee's report is before us and if we are not going to implement wholly or ten partly the recommendation of the expert committee, let us not then appoint an expert committee at all. While the Government, when they think it fit, appoint an expert committee, but then they carry out only those suggestions of the committee which are favourable to the Government. Whatever is favourable to the assessee is not adopted, according to me. Our experience in the past is like this. The hon. Finance Minister will agree with me that this has happened, and I hope it will not happen again.

Then, Sir, coming to the proposals in the Finance Bill I have something to say on few of the proposals.

One is in connection with clause (3) of section 10, which is proposed to be amended by the Finance Bill, 1972, to bring to tax receipts of a casual and non-recurring nature. It is apprehended that under the amended

[Shri Bahubhai M. Chinai]

provisions, awards and cash prizes given for distinguished service or outstanding achievement in the field of science, technology, literature, art, etc., will become liable to tax. A number of such awards have been instituted by Government and other agencies to accord recognition to the achievement to the person concerned. The incidence of tax on such receipts of awards will be so high that the awards will lose all significance. The amendment is sought to exclude such awards and cash prizes from the purview of taxation.

Clause 10 of Section 10 is sought to be amended by the Finance Bill to provide for exemption of gratuity from income-tax to an employee in private employment only which gratuity is received on retirement, incapacitation prior to retirement, death of the employee or on termination of his employment. It is doubtful whether termination of employment will cover the cases when an employee leaves the employment through resignation. It will be hard on the employee if the benefit of tax exemption is denied in respect of gratuity received on resigning a job after putting in some years of service. Since the tax exempt portion of gratuity is limited with reference to the period of service, there is no possibility of misuse if the gratuity received on resigning a job is exempted from tax. The proposed amendment seeks to provide for exemption of gratuity in case it is received on resigning job.

The maximum amount of tax . . .
(*Time bell rings*).

Sir, it is with the understanding that I am not going to move my amendment, and that I am covering. . .

THE VICE-CHAIRMAN (SHRI V.B. RAJU) : How much time will you take ?

SHRI BABUBHAI M. CHINAI : Ten minutes.

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : Fifteen minutes you have already taken.

SHRI BABUBHAI M. CHINAI : No, Sir, I was interrupted.

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : Please try to complete.

SHRI BABUBHAI M. CHINAI : The maximum amount of tax exempt gratuity is Rs. 24,000 or 15 months' salary to be calculated in the manner provided in clause (10) of Section 10 whichever is less. This limit was fixed in 1962. In view of the rising prices, the value of money has considerably gone down. The proposed amendment is made to exempt higher amount of gratuity from tax which may be fixed at Rs. 30,000 or 20 months' salary, whichever is less.

A trust forfeits exemption from tax if any *income* or property of the trust or institution is used or applied during the previous year for the benefit of persons listed in sub-section (3) of Section 13. The Finance Bill seeks to enlarge the list of such persons by including therein trustees, managers and their relatives. The scope of the expression 'relatives' is also enlarged to include relatives through marriage.

The expression 'Manager' of the institution has not been defined. There may be a paid employee working as a Manager of an institution. He may be allowed to stay free of rent in an accommodation of the trust building. The proposed amendment seeks to exclude Manager of the institution from the purview of Section 13 (3) so that a trust does not forfeit exemption.

The scope of the term 'relative' has been enlarged to such an extent that it will be almost impossible for the management of a trust to keep track of distant relatives through marriage. The amendment is proposed to limit the scope of the term 'relative' to the spouse, brother or sister of the individual or of the spouse of the individual *or* any lineal ascendant or descendant of the individual. Such relatives should be enough to put in the prohibited categories for the purposes of transaction of the income or property of the trust for the benefit of such persons.

Voluntary contributions and donations received by a charitable or religious trust will be subject to the spending provisions contained in section 11 of the Income-tax Act from assessment year 1973-74. This will have retrospective effect in such cases

of trusts and institutions where the accounting year ends after 31st March, 1972. The proposed amendment is aimed at applying the provisions of section 2 (24) (ia) and 12 prospectively.

The Finance Bill inserts an explanation to subsection (I) of section 13 to provide that the proposed amendments will not apply to use or application of the income or property of the trust relating to any period before the 1st day of July, 1972. Many trusts would have already invested the funds of the trust in concerns where the persons now referred to in section 13 (3) have substantial interest. The trusts should be allowed sufficient time to disinvest the funds of the trust to avoid forfeiture of tax exemption.

At present assessees having income from business or profession are statutorily required to furnish returns of income voluntarily within six months of the close of the accounting year or by the 30th June following that year whichever is later. The period of six months is sought to be curtailed to four months. The finalisation of accounts of business takes some time. In the case of companies, audit of accounts, printing and their circulation and approval by shareholders take still longer time. Even six months' time is bonafidely insufficient in many cases. The proposed amendment seeks to restore the time allowed for furnishing the return of income to the assessees having income from business or profession.

New section 194C provides for deduction of tax at source on payments made to a contractor or sub-contractor. The provision will apply to contracts of value exceeding Rs. 5,000/-. The expression "contractor" or "sub-contractor" and the words "for carrying out any work" have not been clarified in the proposed provision. It is, therefore, apprehended that the provision may even cover contracts for supply of goods, raw materials or plant and machinery with the stipulation for erection or installation thereof. In a combined contract for supply of machinery and installation of the same it is not certain as to on what part of the contract sum the tax will be required to be deducted at source. Perhaps the intention of the legislature is to cover the contracts for construction of buildings only. The proposed amendment is aimed

at clarifying the provision so that other contracts which are not intended to cover under the new section are excluded from the requirement for deduction of tax at source.

In view of the value of rupees and the high cost of construction of buildings, the consideration of contract for the purpose of deduction of tax at source has been put at a very low figure of Rs. 5,000/-. This should be fixed at Rs. 25,000/-.

One of the important causes of tax evasion, according to Wanchoo Committee on Direct Taxes, is high rates of taxation. This has been ranked as the first and foremost reason because this makes tax evasion very profitable and attractive to the assessees. At present the maximum marginal rate of income-tax is 97.75 percent. The high rates of taxation are a disincentive to productive effort and higher earnings. This also does not leave any scope for raising extra revenue for the Government at time* of emergency. As recommended by the Wanchoo Committee, the rates of income-tax should be brought down as suggested in the emendment. The experience of countries like Japan, West Germany and the United States would show that the reduction in tax rates would not affect the overall revenue of the Government.

The object of clause 64AB is that the Central Board of Excise and Customs, under section 35A, or the Central Government under section 36(2) will now have the power of its own motion or otherwise, to call for and examine the records of any proceedings in which any decision or order has already been passed by an authority at a lower level. Sir, it is my apprehension that if this power is given to the Central Board of Excise and Customs or the Central Government, the cases which have already been decided at a lower level would be reopened for assessment, may be after a considerable lapse of time. The assessee will be put to a good deal of difficulty and hardship because in the Customs and Central Excise assessments it is the goods that are subject to levy and once an assessment has been finalised at the lower level, and goods have been cleared, such goods would have already entered the market. It would

[Shri Babubhai M. Chinai] thus be difficult for the assessee to reimburse himself of any extra duty or charges that might be imposed on such goods at a later stage by the Board or the Central Government. This would also result in uncertainty about the prices to be charged and would consequently affect the cost structure of industries that use the dutiable raw materials or components. In other words, no manufacturer would be able to finalise and close his accounts with certainty because of the continuing apprehension that he can any day be called upon to pay extra charges in respect of the goods on which assessment has been finalised, which have entered the market and have been consumed. The measure will also create difficulties in fixing rates of rebate, refund or drawback in the case of export and would, therefore, indirectly affect the country's export effort.

The provision in the clauses that an assessee who is going to be effected prejudicially shall be given reasonable opportunity of representation and personal hearing has unfortunately failed to evoke confidence among the assessee in the light of their past experience, I therefore, earnestly plead that clause 64(a)(0) may please be deleted.

Regarding clause 64(c), unmanufactured tobacco other than flue cured, N.O.S., this type of tobacco is used by bidi manufacturers. Before 13th December, 1971, the total of basic and special duties on this item was Rs. 3,000 per kg. With effect from 13th December a regulatory duty of 37.5 paise per kg. was imposed. In the process of rounding off in the Budget the exact incidence of basic, special and regulatory duty should have been Rs. 2.50 basic plus 0.50 paise special, plus 37.5 paise regulatory, or a total of Rs. 3.875 per kg. In the Bill, however, this has been rounded off to Rs. 4. The effective rate now proposed is Rs. 3.50 per kg.

The submission of the manufacturers of bidis is that the industry is unable to absorb this burden and the quality of manufacture as well as exports would suffer a great deal. The amendment, therefore, suggests the pegging of duty at Rs. 3.00 per kg., i.e. the level that was obtaining before 13th December.

The effective rates by notification have been prescribed by Government and I would request the Finance Minister to suitably adjust the effective rates of duty in the same proportion.

Coming to clause 64(c) again, before the Budget, the rate of excise duty i.e. basic duty plus special duty on rayon and artificial silk fabrics was 12 per cent *ad valorem*. The additional excise duty was 2.5 per cent *ad valorem*. The Budget proposes (though the Third Schedule of the Finance Bill 1972 page 59 and Explanatory Memorandum to Finance Bill-page 56) to raise the duty to 20 per cent *ad valorem* plus rupees five per square metre. The proposed rate of additional excise in lieu of sales tax is 7.5 per cent *ad valorem* plus Rs. 2 per sq. metre. Since the industry and trade were keen that State Governments should not be given back the power to levy sales-tax on textiles, etc., additional excise duty in lieu of sales-tax is not being opposed. The increase in basic excise duty from 12 per cent *ad valorem* to 20 per cent *ad valorem* plus Rs. 5 per sq. metre is being opposed and the amendment tabled above is to this effect. By notification Government have prescribed various rates of duty for art silk fabrics of different values. The last category in the notification is in respect of art silk fabrics whose value per sq. metre is Rs. 5 or more. Here the old rate of duty, all inclusive, was 10 per cent *ad valorem*. This has now been raised to 15 per cent *ad valorem* by notification.

It is my humble submission that apart from lowering the statutory rates of duty as indicated in my amendment, the effective rates of duty by notification should also be brought down proportionately. My reasons for proposing the amendment are:

The increase in the excise duty rates varies from 10 to 15 per cent for all varieties of fabrics costing more than Rs. 5 per sq. metre. The increase has been viewed by the art silk weaving industry as highly inconceivable. There is one issue arising out of this levy to which I would like to invite your attention and that is the differential burden of duty that seems to arise on similar products merely because they are manufactured by two separate sections of an industry. I am referring to the levy of

excise duty on mixed fabrics produced by composite textile mills and those manufactured by art silk weaving industry. Fabrics manufactured by composite textile mills containing 40 per cent or more of cotton yarn are considered as cotton textiles. As per this definition, the synthetic fibre content of the cotton textile has no particular relevance. With the result, the burden of duty on blended fabrics containing a specified proportion of synthetic fibre is much smaller than in the case of fabrics containing the same proportion of synthetic fibre but manufactured by the art silk weaving industry. This position arises from the fact that the basis of duty in both the cases is different; while the duty on fabrics produced by art silk weaving industry is assessed on an *ad valorem* basis, it is not in the case of cotton textiles. The maximum duty on cotton textiles manufactured by cotton textile mills out of blended yarn, it is understood, works out to less than a rupee per sq. metre, irrespective of the ex-mill price of the cloth. On the other hand, in the case of cloth manufactured out of blended yarn by art silk industry, the duty varies according to the value of the fabric, being 15 per cent in respect of fabrics whose ex-mill price is more than Rs. 5 per sq. metre.

That is over. I am thankful to you for giving me this opportunity.

SHRI PAPI REDDI (Andhra Pradesh): Mr. Vice-Chairman, Sir, the Finance Minister claims that the prices have not gone up because of his Budget. That the prices of commodities have gone up is known to everybody who pays from his own purse. However there are two items which have not gone up since a decade.

THE VICE-CHAIRMAN (SHRI V. B. RAJU): Why can't you come to the mike and speak?

SHRI PAPI REDDI: One is the salary of the MP and the other is the cost of Nirodh. Talking about Nirodh we are reminded of our family planning. Unfortunately our family planning is being handled by wrong people. The latest gazette notification by our Family Planning Minister I am told

is that he has raised the age of utility of Nirodhs by a year; perhaps he might

not be knowing that they are useless after some time.

Now, Sir, the other day Mr. Bhupesh Gupta was mentioning about one Mr. Thakur Hari Prasad in Andhra Pradesh. I would like to elaborate on that point. Mr. Thakur Hari Prasad who started his life as an L.D.C. has shot up to become a millionaire all because of our local set-up. After making some money by cheating the Andhra Pradesh Social Welfare Fund he started a printing press with which he is now running a daily paper. Now some cases are pending against him but unfortunately he is being shielded by the powers that be in Andhra Pradesh. Not content with that they are trying to withdraw those cases. Not content with making money out of the Social Welfare Fund some defence chits have been printed and distributed throughout the State. On the admission of the chief Minister of Andhra Pradesh we learn that chits worth Rs. 4 crores were distributed and Rs. 2 crores and 91 lakhs have been collected while the others have been withdrawn. We do not know whether they have really been withdrawn but the most unfortunate part of it is that these chits do not have serial numbers. Ultimately where the money has gone God alone knows. I request the Finance Minister and the Central Government to make serious enquiries into these charges; otherwise we feel that the real culprits might get away scot-free.

There is one more point about this Mr. Thakur Hari Prasad. He was originally chargesheeted by the previous Home Minister, Mr. Vengal Rao. Now even though Mr. Vengal Rao has been included in the Cabinet, he has been given a different portfolio just to shield this person. Mr. Vengal Rao has been given Industries and the Chief Minister himself happens to be Home Minister so that this particular person could be shielded. Viewing these things in Andhra Pradesh I feel a person like K. L. Gauba who in good old days wrote about the design of the Pinnaces should write about Andhra Pradesh. We need a book like the Pathology of the Politician in Andhra Pradesh. It is everybody's knowledge that formerly only plain pimps and prostitutes were running the Administration but now unfortunately in the name of socia-

[Shri Papi Reddi]

lism we have progressive pimps and progressive prostitutes.

Then, Sir, it is none of my business to comment on the A.P.C.C. President, Mr. Mohd. Ismail.

5 P.M.

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : This is the Finance Bill of India.

SHRI PAPI REDDI : Only for these *things* I am opposing this Finance Bill.

SHRI M. ANANDAM : On a point of order, Sir. I do not think we should allow this type of talk going on in parliament here without any basis. It is no use saying that pimps and prostitutes are running a Government, it is highly defamatory and I request that the Vice-Chairman might expunge these remarks from the proceedings.

THE VICE-CHAIRMAN (SHRI V. B. RAJU) : Just no* we had decided that we should continue to maintain decorum in the House and not make references about those who are not present in the House.

SHRI PAPI REDDI : This is the unfortunate position in the State and what I am trying to bring before the House is a reality.

SHRI M. ANANDAM : Sir, the hon. Member should be stopped from saying all that. I wish you stop him from talking in that manner. His remarks may be expunged from the proceedings.

SHRI PAPI REDDI : I am sorry, Sir. Anyway I stand by what I said.

SHRI BABUBHAI M. CHINAI : Sorry for what ?

SHRI PAPI REDDI : I am sorry for my good friend, Mr. Anandam.

Then the other thing I was trying to mention was about Mr. Mohd. Ismail. You might say that he has no bearing here but unfortunately, when the Rajya Sabha election was going on, this new socialist, who always

believes in what you call Akbar Hotel socialism, was threatening the members saying that he would get at the secrecy of the voting and see that he expelled all the Congress voters who had voted otherwise. So, Sir, that is how the so-called decency and decorum was observed in democracy which ultimately rests so much on the secrecy of the ballot, and they were trying to violate that secrecy of the ballot.

This is all, sir. I thank you.

श्री बनारसी दास : उपसभापति महोदय, सदन में जब मैंने यह देखा कि सत्य का बोलना भी यहां पर अनुचित है, तो इस सम्बन्ध में ज्यादा कहना मेरे लिए मुनासिब नहीं होगा। मैं सिर्फ एक उर्दू के कवि के कथन से शुरू करूंगा :

बक्ते मसलहत जमाने में ऐसा भी होता है
कि रहजन को झमीरे कारवां कहना ही
पड़ता है।

(Out of expediency sometimes it happens in the world that a robber is to be called captain of the caravan.)

आज की परिस्थिति में वित्त मंत्री जी ने जो अपना बजट पेश किया है उसका लक्ष्य और उद्देश्य उन्होंने बतलाया है ग्रोथ विद सोशल जस्टिस, उसी के साथ उन्होंने कहा ग्रोथ विद सोशल जस्टिस के लिए आज जरूरत है इन्वेस्टमेंट की, प्राइस स्टेबिलिटी की, रिसोर्सिज के मोबलाइजेशन की और इकोनोमी में सेल्फ रिलायन्स लाने की। उन्होंने अपने कथन में यह भी कहा कि हमारा फिजिकल और बजटरी पालिसी ऐसी होनी चाहिए कि जो हमारे लक्ष्य की ओर हम को आगे ले जा सकती है।

वित्त मंत्री जी ने जो कसौटी हमारे सामने रखी है, मैं उस पर इसको कसने की कोशिश करूंगा कि क्या इस बजट में उन्होंने सोशियो-इकोनोमिकल और मोरल इन्फ्रा स्ट्रक्चर अपने

बजटरी नीतियों के जरिये से यहां पर कायम करने की कोशिश की है ? क्या इस बजट के जरिये से इकोनोमी में प्रोथ होगी ? उन्होंने स्वयं ही 1971-72 के सिलसिले में कहा कि इकोनोमी की प्रोथ बहुत कुछ हद तक कम हो गई है और अनाज का प्रोथ कम होना स्वाभाविक था, क्योंकि बराबर वृद्धि नहीं हो सकती है, लेकिन और क्षेत्रों में, इन्डस्ट्रियल क्षेत्र में, कामशियल क्रॉप्स के क्षेत्र के अन्दर वृद्धि हो सकती है। और वह वृद्धि घट कर इस साल 2 परसेंट तक रह गई, जिसका परिणाम और जगह भी हुआ।

महोदय, कुछ और माननीय मित्रों ने कहा कि अगर हमारी अर्थ नीति का कोई आधार है, जिससे हमारी प्रोथ की गति आगे बढ़े तो वह है लोहा। हमसे चाइना बाद में आजाद हुआ। हमारा और चाइना का स्टील का उत्पादन लगभग बराबर था, लेकिन आज चीन का उत्पादन 2 करोड़ टन है, जबकि हमारा 60 लाख टन है।

मैं वित्त मंत्री जी का ध्यान, अधिष्ठता महोदय, इस बात की ओर आकर्षित करना चाहता हूँ कि समाजवाद का अगर कोई वचनमाल है तो वह यह है कि डाइरेक्टिव प्रिसिपल्स आफ स्टेट पोलिसी, जिसकी कि आपने चौथी पंचवर्षीय योजना के अन्दर कहा है, उनको आपने कहां तक पूरा किया है। आर्टिकल 39 को इम्प्लीमेंट करने के लिए तो आपने संशोधन विधेयक प्रस्तुत किया और वह पास भी हुआ, लेकिन आर्टिकल 41 में यह कहा गया है :

"The State shall, within the limits of its economic capacity and development, make effective provision for securing the right to work, to education and to public assistance in cases of unemployment, old age, sickness and disablement, and in other cases of undeserved want."

श्रीमन्, हम 25 साल के बाद इंडिपेंडेंस की सिल्वर जुबली मनाने जा रहे हैं और संविधान का यह आर्टिकल अभी तक केवल पायस होम बन कर रह गया है। यह केवल चौथी पंचवर्षीय योजना की भूमिका को सुन्दर बनाने के लिए और केवल नारा लगाने के लिए बनाया गया है। न तो गवर्नमेंट में सिन्सियरिटी है, न ही नेक इरादा है और न ही बास्तव में वह गरीबी को हटाना चाहती है, वह तो गरीबी हटाने के नारे को, समाजवाद के नारे को सत्ता में बने रहने के लिए, सत्ता ग्रहण करने के लिए एक सीढ़ी बनाना चाहती है। मैं आपके द्वारा वित्त मंत्री जी से कहना चाहता हूँ कि क्या वे साहस के साथ इस सदन के सामने इस आर्टिकल 41 को एमेंड करने का संशोधन लाएंगे कि यह आर्टिकल एनैबलिंग नहीं होगा, यह आर्टिकल मेन्डेटरी होगा, जिससे यहां के प्रत्येक युवक को काम प्राप्त करने का जस्टिसेबिल राइट हो, यहां के प्रत्येक वृद्ध को ओल्ड एज पेंशन पाने का जस्टिसेबिल राइट हो, सिकनेस बनिफिट का जस्टिसेबिल राइट हो ? इसी प्रकार से आर्टिकल 41 में यह कहा गया था कि 10 वर्ष के अन्दर प्राइमरी एजुकेशन फ्री और कम्पलसरी होगी। गवर्नमेंट ने कहा कि अभी 27 फीसदी यहां के लोग लिटरेट हैं और '85 तक यह आशा है कि हम फ्री और कम्पलसरी एजुकेशन दे सकेंगे। क्या इससे बड़ी गवर्नमेंट की नीति की विफलता और कोई हो सकती है।

श्रीमन्, इसी प्रकार से आर्टिकल 46 में कहा गया है कि वीकर सेक्शनस आफ सोसाइटी और शेड्यूलड ट्राइब्स को प्रोटेक्ट किया जायगा। मैं पूछना चाहता हूँ कि क्या वित्त मंत्री इस बात की कोई जांच कराएंगे कि 25 साल के असे के अन्दर शेड्यूलड ट्राइब्स को और बैकवर्ड क्लासेज को समान स्तर पर लाने के लिए आपने क्या किया है ? स्वराज से पहले से गांधी जी और कांग्रेस कहती थी कि पब्लिक

[श्री बनारसी दास]

स्कूल हमारे देश के वातावरण, सभ्यता और संस्कृति के अनुकूल नहीं हैं। आज आप इस बात की जांच कीजिए कि आल इंडिया सर्विसेज में, डिफेंस सर्विसेज में, नेवी में, एयर फोर्स में किनने लड़के साधारण स्कूलों से आते हैं और कितने पब्लिक स्कूलों से आते हैं। क्या यह सोशल जस्टिस है? बैंकवर्ड क्लासेज के लिए, हरिजनों के लिए क्या आपने समान अवसर देने की कोशिश की है? साहस के साथ पब्लिक स्कूलों को एन्वालिड करना होगा। क्या कोई मंत्री, क्या कोई यहां का सदस्य, क्या कोई बड़ा अधिकारी अपने लड़के को लिट्टा परिपद के स्कूल में, म्युनिसिपैलिटी के प्राइमरी स्कूल में अपना जीवन नष्ट करने के लिए भेज सकता है? क्या उसे समान प्रवसर मिलेगा? क्या शैड्यूल्ड कास्ट, हरिजनों के लड़कों को 2 हजार की तादाद में शुरू से दून जैसी अकादमी या उसी तरह के विद्यालय में समान स्तर पर लाने के लिए अलग से कोई व्यवस्था की गई? आज उनके लड़के पढ़ना-लिखना शुरू करते हैं 10 वर्ष की उम्र पर, आज शैड्यूल्ड कास्ट का लड़का, बैंकवर्ड क्लास का लड़का 20 साल की उम्र में हाई स्कूल पास करता है। वे किस तरह से सर्विसेज में जाएंगे? और सर्विसेज भी एक वेस्टेड इन्स्ट्रुमेंट बन गया है। कौन सा आपका इन्फा स्ट्रक्चर है, जिनके जरिये से आप इस स्वराज की गंगा का पानी शैड्यूल्ड कास्ट और बैंकवर्ड क्लासेज के घों तक ले जाएंगे? मेरे दोस्त श्री टी. एन. सिंह जी ने आपका ध्यान आकर्षित किया था नेशनल वेज पालिसी की तरफ। आज सीलिंग को ले कर के मुल्क में तूफान उठ रहा है। आपका क्या आधार है सीलिंग के लिये? 18 एकड़ जमीन से आप किसान को कितनी आमदनी देना चाहते हैं? चाहे वह 9 हजार हो या वह 6 हजार हो। मैं चाहूंगा कि उसका सम्बन्ध यहां के मिनिस्टर्स से हो, यहां को पालियामेंट से हो। श्रीमन्, आज आप गौर फरमाइये कि सोशल जस्टिस की तरफ हमारा कदम है। इस

देश की राजधानी दिल्ली के अन्दर एक-एक मकान 4, 4 एकड़ का है जिसकी सिर्फ जमीन की कीमत 50 लाख रु० है। इन सुन्दर इमारतों के अन्दर हमारे देश के शासक रहते हैं। एक तरफ भरत था जो कि कहता था कि राज्य राम का है और वह राम के राज्य को राम की पादुकाओं को ले कर चलाता था। आज यहां पर लाखों व्यक्ति आममान के साये के नीचे मोते हैं और वरसात में वे प्लेटफार्म और दूसरी जगहों में जा कर शरणलेते हैं। अगर है कोई समझने वाला तो गांधी जी ने कहा था : "Love the the poor with heard of the poor" तो आपका यह बजट और आपका बड़ा सुन्दर भाषण काफी नहीं है। आपको एक गरीब के हृदय से सबून देना चाहिए। आज यहां चार-चार एकड़ की कोठियां हैं, जिनकी जमीन का दाम 50 लाख रु० है। आज एक सेंट्रल मिनिस्टर पर तनख्वाह और परफिब्रिजिट्स ले कर के प्रायः साल भर के अन्दर 5 लाख रु० खर्च आता है। यदि वह और लोगों के समान इनकम टक्स देता तो उसको ठीक पता लगता। आज हमारी पालियामेंटी डेमोक्रेसी के अन्दर राजा नहीं, मंत्री हैं। राजा तो इस देश की मूक जनता है। उस राजा के नाम पर राज्य करके यहां के मन्त्री 5 लाख रु० उस जनता का खर्च करते हैं। प्राइम मिनिस्टर पर एक दिन में 25 हजार रु. खर्च होता है, यह डा. लोहिया ने कहा था। उनको मैसिव मैडेट मिला है। तो यह बतलाइये कि उनके लिये इतनी सारी सिक्योरिटी की क्या जरूरत है? क्या इसी लिये ये टैक्सेज रेज किये जा रहे हैं? और चीजें छोड़ दी जायं, फिर भी आपको सादगी तो लानी पड़ेगी, आपको सिसियरिटी तो लानी पड़ेगी, आपको डिवीशन तो लाना ही पड़ेगा।

ये जो आपके बजट प्रोपोजल्स हैं, क्या इनसे प्राइसेज स्टेबलाइज हो रही हैं? आप गौर फरमाइये कि 1966 से लेकर अब तक प्राइसेज

के अन्दर 41 फीसदी का इजाफा हुआ है और इन 12 महीनों के अन्दर 8 परसेंट का इजाफा हुआ है। इंडस्ट्रियल रा-मैटीरियल के अन्दर 11 परसेंट से ज्यादा का इजाफा हुआ है। अब आपके बजट प्रस्तावों का नतीजा यह होगा कि करीब-करीब 5 या 6 फीसदी तक कम कीमतों का और इजाफा हो जायगा।

रुपये का जहां तक हाल है, अमरीका ने डिवैल्यू किया। उसके बाद भी रुपये की कीमत गिरती जा रही है। पहले डालर की कीमत 10.20 रु० थी। आज वह 11 रु० हो गई है। इस प्रकार उसकी कीमत और गिरती जा रही है। शुगर, केरोसिन आयल, इन सबकी कीमत बराबर बढ़ती जा रही है। सोशल जस्टिस और अनएम्पलायमेंट, ये दोनों चीजें ठीक उसी तरह साथ-साथ रह सकती हैं, जिस तरह वकरी और भेड़िया रह सकते हैं। आज अनएम्प्लायड लोगों की हालत यह है कि 75 हजार टेक्नीशियंस अनएम्पलायड हैं। इस देश के अन्दर आज जो डेढ़ करोड़ या दो करोड़ बेरोजगार लोग हैं, उनके लिए आज आपके पास क्या इन्तजाम है? पार साल जो आपने प्राविजन किया उसको युटिलाइज नहीं किया गया। इसी प्रकार से माननीय वित्त मंत्री महोदय एक साल के बाद यह कहेंगे कि हमारा इनफ्लास्ट्रक्चर इस किस्म का नहीं था। जिसमें जो बजट प्राविजन हमने किया उसका इस्तेमाल किया जा सकता था। बांचू कमेटी ने कहा कि आज हमारे देश में 14 सौ करोड़ रु० ब्लैक मार्केट का है। 470 करोड़ रुपये का जो टैक्स इवेंज हो रहा है और 590 करोड़ रुपये का टैक्स का एरियर है। श्रीमन्, ब्लैक मनी को आप कैसे दूर करेंगे? मैं आपको बधाई देता हूँ कि आप ने इस साल बजट में 3,973 करोड़ रुपया रख कर करीब 30 परसेंट का इजाफा किया, लेकिन इसको कौन खर्च करेगा, इस बात को आप व्यावहारिक दृष्टि से गौर कीजिए। इस 3,973 करोड़ का कम से कम 20 फीसदी आज समाज में ब्लैक मनी पैदा करेगा। जो आज

कन्ट्रैक्टर्स की इकोनोमी है, जो इंजीनियर्स की इकोनोमी है, जो गवर्नमेंट सर्वेन्ट्स की इकोनोमी है, वह इस 3,973 करोड़ की इकोनोमी में इजेंक्ट की जायगी और उसमें से 1,000 करोड़ रुपया रिश्वत के जरिये, चोर बाजारी के जरिये एक ऐसे क्लाम के पास चला जायगा जिसका बैंक बैलेंस बराबर बढ़ता चला जा रहा है। तो एक यह विशेष सकिल है। श्रीमन्, जिसको आप एक पैरेलल इकोनोमी कहते हैं उसको कैसे दूर करेंगे? आप कहते हैं कि हम सेल्फ रिलायेंस लायेंगे। सेल्फ रिलायेंस के लिए गांधी जी ने कहा था कि स्वदेशी की भावना पैदा करो। उन्होंने स्वदेशी की भावना लोगों में पैदा की थी। आज उसी को पुनर्जीवित करना होगा। सरलता और सादगी के अन्दर एक बार सुन्दरता के दर्शन करने पड़ेंगे। आज क्या इसका कोई इरादा आपकी तरफ से है? अभी आपने 100 कारों के इम्पोर्ट करने का आर्डर दिया है। आज जो देशी कारें हैं उनकी एफीशिएंसी कम होती चली जा रही है, एक्सीडेंट्स बढ़ते चले जा रहे हैं। आपको इसका पता नहीं है, इसलिए कि आपको उनका तजुबा नहीं है। आप तो आराम के साथ एक लाख रुपये की कार में सफर करते हैं। आप तो गांव-गांव में हैलीकोप्टर से जाते हैं। आपको क्या पता है कि एम्बेसेडर कार की कीमत बढ़ती चली जा रही है, लेकिन उसके साथ ही एक्सीडेंट्स बढ़ते चले जा रहे हैं और उसका पार्ट्स खराब होते चले जा रहे हैं। क्या यह सेल्फ रिलायेंस की इकोनोमी है? आप मिनिस्टर्स को एक-एक लाख रुपए की कार देते हैं, फाइनेंस मिनिस्टर के लिए, एक्सटर्नल एफेयर्स मिनिस्टर के लिए और दूसरे मिनिस्टर्स के लिए, लेकिन आप इस बात का संकल्प नहीं कर सकते कि जैसा कि गांधी जी ने कहा था खादी पहननी है चाहे हम को घुटनों तक की धोती ही क्यों न पहननी पड़े। तो क्या आप फारेन कार्स पर चल कर ही स्वदेशी की भावना ला पायेंगे?

श्री महावीर त्यागी : आर्डर्स यह हैं कि फारेन कार नहीं लायी जायगी।

श्री बनारसी दास : यह गवर्नमेंट का नीति और आदेश में है, लेकिन सी कारों का आर्डर दिया गया है इम्पोर्ट करने के लिए। मैं चाहूंगा कि अपने जवाब में माननीय वित्त मंत्री इम बार में रोशनी डालें। तो यह जो सेल्फ रिलायेंस की इकोनोमी है, इस सेल्फ रिलायेंस की इकोनोमी के अन्दर कोई जरूरत नहीं है कि हम इम्पोर्ट सर्विसियूट हर चीज का तलाश करें। जैसे गांधी जी ने एक प्रीमियम दिया हम लोगों की भक्ति का, जो सादा कपड़ा था, मोटा कपड़ा था उसे पहनने लगे। पं० मोतीलाल नेहरू ने कहा कि जब खादी आपने हम को दी तो नाक की सुरक्षा का तो कोई सवाल ही नहीं है, क्योंकि खादी के रुमाल से नाक तो रहेगी ही नहीं, लेकिन उस समय सब लोगों ने खादी को इसके बाद भी अपनाया और आज खादी स्वराज्य की एक वर्दी बन गयी है। लेकिन आज यह खादी तो केवल स्वराज्य की वर्दी बन कर ही रह गयी है। यदि आप सादगी की भावना लाना चाहते हैं, तो हमको पेट्रोपियजम का प्रीमियम इसके ऊपर लगाना पड़ेगा और श्रीमन्, आज के युग में गवर्नमेंट नेतृत्व कर रही है और जनता के सामने इसके लिए आप को एक आदर्श उपस्थित करना पड़ेगा। यह नहीं कि जैसे अंग्रेज के जमाने में अक्रबर ने कहा था कि :

'लीडर को कौम का गम तो बहुत है,

मगर आराम के साथ —

तो एक लाख की कार में बैठ कर, चार-चार एकड़ की कोठियों में बैठ कर आप यह नहीं कर सकत। आज एक-एक कोठी में फोर्थ क्लास इम्प्लाइज के फ्लैट्स बनाये जा सकते हैं और कम से कम एक-एक व्यक्ति के दिल में एक नमूना पेश किया जा सकता है। इस फोर्थ फाइव इयर प्लान के अन्दर यहां पर कोई व्यक्ति . . .

श्री रणबीर सिंह (हरियाणा) : अब आप को ज्ञान हुआ है।

श्री बनारसी दास : खयाल तो बहुत दिन से था। 1957 में रखा गया था कि मिनिस्टर छोटे मकानों में जायं और उत्तर प्रदेश में जाकर आप देखिए कि छोटे मकानों में रहते हैं, कभी किसी ने बड़ी कार इस्तेमाल नहीं की। आप हिमाव लगा कर देखिए कि यह जो मैं अर्ज कर रहा हूं यह कहां तक सही है। जो सेल्फ रिलायेंस के लिए मैं दलील दे रहा हूं, उस पर आप को सोचना चाहिए। बहरहाल, आपके कहने का मंशा था कि हमने नहीं किया, लेकिन आज तो एक नयी हवा चली है, आज तो एक नया युग आया है, आज तो समाजवाद का स्वर्ग यहां उतरने वाला है, तो आज तो कुछ होना चाहिए, लेकिन हम देखते हैं कि आज तो समाजवाद की व्याख्या यह है, समाजवाद के मायने यह है कि हम लोग एक इस तरह का नमूना पेश करें कि हिन्दुस्तान एक ऐसा देश बन जाय, जिसमें हर व्यक्ति चार एकड़ की कोठी में रहे, जिसमें हर किसान एक लाख की कार में चले, तो यह दलील के तौर पर यह कहा जा सकता है कि हम लोग समाजवाद के नाम पर गरीबी नहीं लाना चाहते हैं।

तो, श्रीमन्, यह सेल्फ रिलायेंस कैसे होगा? इसके लिये एक संकल्प करना होगा। केवल नियमों को पास करने से, कानून के जरिये से आप किसी भी देश के अन्दर नैतिकता नहीं ला सकते हैं। आज नैतिकता नहीं है। गांधी जी ने कहा था, मुझे अंग्रेज के इस देश के शोषण का अफसोस नहीं है और जब अंग्रेज जाने लगे तो गांधी जी ने कहा, मुझे इस बात का खेद है कि the Britishers have made India a nation of moral lepers.

तो मैं आपसे पूछना चाहता हूं कि इन नैतिक नियोजन के लिए, नैतिक-पुनरस्थापना के लिये आपने क्या किया है? आप क्या आदर्श उपस्थित करते हैं।

आपकी स्टेट बैंक की रिपोर्ट है, क्या इसमें नागरवाला के केस का जिक्र है? बैंक से 60 लाख रुपया चला जाय और स्टेट बैंक की रिपोर्ट में उसका जिक्र न हो, उसकी कोई इन्वॉयरी न हो तो नेशनलाइज्ड बैंक्स का क्या भविष्य होगा? एक व्यक्ति आता है, प्राइम मिनिस्टर के नाम पर रुपया निकाल लेता है और उस मेहरोत्रा को इनाम दे दिया जाता है जो कि गलती से रुपया दे देता है? श्रीमन्, प्रोपगुमो केस पर वहाँ का मंत्रिमंडल चला गया था। तो लाँ एक रेस्ट्रेंट होता है गवर्नमेंट की आविष्टेरी पावर्स पर।

(Time-bell rings)

श्रीमन्, अभी तो मैं पाँच सात मिनट और खूँगा।

उपसभाध्यक्ष (श्री वी० बी० राजू) : आपने 17 मिनट ले लिया है।

श्री बनारसी दास : श्रीमन्, मैं निवेदन करना चाहता हूँ कि लाँ एक रेस्ट्रेंट है मिनिस्टर्स की आविष्टेरी पावर्स पर। क्या आज हिन्दुस्तान के अन्दर रूल आफ लाँ है? 7 जन्तर-मन्तर रोड की घटना हुई, जब कि विदेश मंत्री विदेशों से अश्वमेध यज्ञ करके आये थे तो यह उन्हें भेंट थी 7 जन्तर-मन्तर रोड की। कितने मिनिस्टर्स हैं, जिन्होंने कि अपनी गर्दन शर्म के साथ झुकाई? करल के एक मिनिस्टर करुणाकर हैं, उसका प्राइवेट सेक्रेटरी के लिखने पर 15 हजार रुपया डी०सी०सी० को दे दिया जाता है और आज वह केरल का होम मिनिस्टर बना हुआ है। मैं मानता हूँ कि प्राइम मिनिस्टर ने ने इन्कार किया है पोस्टर छपने का, यह आर० पी० गोयनका का पोस्टर का मामला फ्राड है, लेकिन कम्पनी एक्ट के मुताबिक यह गुनाह है। माना कि आर० पी० गोयनका ने दस्तखत नहीं किया, लेकिन क्या वह वाक्या नहीं है पाँच लाख रुपया उस पोस्टर

की छपाई का गोयनका की फर्म से दिया गया? क्या यह वाक्या नहीं है कि फायरस्टोन कम्पनी ने आपके फंड के अन्दर 80 लाख रुपया यहाँ पर सोवियनियर के द्वारा दिया? क्या यह वाक्या नहीं है कि सीएट कम्पनी ने 25 लाख रुपया आपके सोवियनियर के लिये दिया जो कि कभी छपा नहीं? 30 करोड़ रुपया लाइसेंसिंग के जरिये से, यहाँ के फारेन एक्सचेंज मिनिस्टर के जरिये से मिला। आप चाहते हैं कि एक ऐसी इमारत खड़ी करें, एक ऐसी डेमोक्रेसी तैयार करें कि जिसके पीछे मारल संकशन हो सके। श्रीमन्, आप जानते हैं कि मेरी हृदयर्दी सी०पी०एम० के साथ नहीं, लेकिन एक बुराई को दूसरी बुराई से दूर नहीं किया जा सकता। क्या 18 हजार वॉलेट पेपर डबल मार्क हो सकते हैं? बंगाल में क्या सी०पी०एम० के स्ट्रॉगहोल्ड में 30 से 75 हजार का मार्जिन हो सकता है? तो, श्रीमन् आज इस देश की यह स्थिति है। श्रीमन्, यह सही है, एक कहावत है :

जीते तो नबूबत होती है,

हारे तो बगावत होती है।

ठीक है, आज आप जीते हैं, जनता के नाम पर आप शासन करते हैं। डिटलर भी प्लेबिसाइट लिया करता था, 95 प्रतिशत वोट मिलता था, स्टालिन को भी 95 प्रतिशत वोट मिलता था। ठीक है 30 करोड़ रुपये के बल पर, गवर्नमेंट मशीनरी के बल पर, मोतिहारी में एक प्रेसाइडिंग आफिसर गोन्दी से मार दिया गया, क्योंकि वह वॉलेट को टैम्पर कर रहा था। ठीक है मैसिव विक्टरी है। मैं जानता हूँ कि फाइनेंस बिल को पास करने के अन्दर कोई रुकावट नहीं है, यह तो पास होगा ही, लेकिन यह भी आप समझ लीजियेगा जैसा कि गांधी जी ने कहा : What is impossible to-day will be possible tomorrow. आपको यह भी पूछना होगा कि आप भी गांधी जी के अन्दर यकीन रखते हैं, तो आपको अपने कमरे के अन्दर,

[श्री बनारसी दास]
प्राइम मिनिस्टर को, सब लोगों को यह लिख कर के रखना होगा, गांधी जी ने कहा :

"Rule of others without the rule of oneself is as deceptive as a painted toy mango, fascinating to look at but empty and hollow from within."

वह व्यक्ति जो कि अपने पर कंट्रोल नहीं रख सकता है, वह व्यक्ति जो कि अपने पर रेस्ट्रेंट नहीं रख सकता है, वह व्यक्ति जो कि सत्ता को अपनी धरोहर नहीं समझता है उसको सत्ता में रहने का अधिकार नहीं। मुझे आशा नहीं आप गांधी जी के आदर्शों पर चल सकेंगे। I can pass judgment on me as a judge on a prisoner before him in the dock. मैं जानता हूँ कि आप अपने बारे में, अपने दोषों के बारे में कोई फैसला नहीं दे सकते, लेकिन कोशिश तो कर सकते हैं। ऐसा मत कीजिए कि ताकत के बल पर, ताकत के नशे के अन्दर आ कर के सारी मान्यताओं को कुचल कर के, इन्वेक्शन कमिश्नर को सर्वमार्विद्येन्ट बना कर के, डेमोक्रेसी का फ्रैम-वर्क खड़ा कर के दुनिया में आप कहें कि हिन्दुस्तान में डेमोक्रेसी है। ठीक है, हम गर्व कर सकते हैं पाकिस्तान के ऊपर विजय पर, लेकिन हमको विजय का वास्तविक गर्व तब होगा, जब हम चाइना का मुकाबला करेंगे। चाइना आज संसार की ग्रेट पावर्स में एक है। इसलिए साम्राज्यवाद की स्थापना के लिए नहीं बल्कि देश की सुरक्षा के लिए और संसार की अन्य जातियों की मुक्ति के लिए जब तक संसार के अन्दर आप अपने में शक्ति का संचार नहीं करेंगे, तब तक संसार आपकी ज़वान को सुनेगा। सन् 1971 की विजय का आपने बहुत काफी क्रेडिट लिया। यह जो आपकी बार हुई थी, लेकिन इसकी आधार शिला पं० जवाहर-लाल नेहरू ने बड़े-बड़े कारखानों के द्वारा रखी थी, स्टील प्लान्ट्स के द्वारा रखी थी।

अभी तक एक काम आप बतलाइए, सन् 1966 के बाद में या 1969 के बाद में, जो कि आपने इस हिन्दुस्तान की शक्ति को बढ़ाने के लिए किया हो? इस दिल्ली ने बड़े-बड़े परिवर्तनों को देखा है . . .

उपसभाध्यक्ष (श्री बी. बी. राजू) : अब समाप्त कीजिए।

श्री बनारसी दास : श्रीमन्, अभी समाप्त कर रहा हूँ। यह दिल्ली की शहंशाहियत किस शान के साथ रहा करती थी। तो आज डेमोक्रेसी के अन्दर हार जैसी कोई चीज नहीं है। अगर हम अपने किसी लक्ष्य के लिए आरूढ़ हैं, तो वह लक्ष्य हिन्दुस्तान की संस्कृति है।

श्रीमन्, मैं जब दिल्ली के अन्दर इस सदन की कार्यवाही को देखता हूँ, तो मुझे याद आती है सन् 1946 की बात, जब एक एजुकेशन की कान्फ्रेंस हुई थी, मद्रास के मिनिस्टर आए थे, गांधी जी उसमें शरीक थे। वे अंग्रेजी में बोलते थे। गांधी जी ने कहा राष्ट्रभाषा में बोलिए। उन्होंने कहा मैं नहीं जानता हूँ। गांधी जी ने कहा—तो तुमको नहीं आना चाहिए था। तो आज संसार में राजनैतिक स्वतंत्रता गौण है, जब तक हमारी सांस्कृतिक आज़दी न हो। ऐसा लगता है, हमको अपनी पोशाक से, अपनी भाषा से प्रेम नहीं। मिनिस्टर और बड़े-बड़े लोग भी खत लिखते हैं अपनी पत्नी को तो "माई डियर वाइफ" अंग्रेजी के अन्दर लिखते हैं, अपनी भाषा में नहीं लिख सकते हैं। जिस देश की अपनी संस्कृति, अपनी हेरीटेज पर गर्व नहीं होता, वह देश सांस्कृतिक गुलामी से अपने आपको आज़ाद नहीं कर सकता है। आज तो ऐसा मालूम पड़ता है कि अंग्रेजी में बोलना मानो बहुत बड़ी संस्कृति और काबलियत की निशानी है जैसे कम्ब्रिज से पढ़ कर आये हों। हिन्दुस्तानी जबान गांधी जी टूटी फूटी जबान में बोलते थे, सरदार पटेल भी

टूटी फूटी हिन्दुस्तानी में बोलते थे। जब गांधी जी थे, उनके सामने मैंने ए. सी. आई. सी. की मीटिंग्स को देखा था। उस वक्त अंग्रेजी में बोलने में लोग शर्माते थे। मैं कोई अंग्रेजी का विरोधी नहीं हूँ, इन्टरनेशनल जगत में आवश्यकता पड़ने पर जो भाई कोई और भाषा नहीं जानते हैं, उनके लिए आज की परिस्थिति में वे अंग्रेजी बोलें, लेकिन जो हिन्दी जानते हैं, अपनी भाषा जानते हैं, उनको अपनी भाषा में बोलना चाहिए। अभी इंग्लैण्ड के प्राइम मिनिस्टर आए थे, उन्होंने कहा मुझे आश्चर्य होता है अंग्रेजी इस देश में कितनी तेजी से चल रही है। तो आखिर इस देश में हम जा कहाँ रहे हैं? गांधी जी की समाधि पर जाकर एक प्रश्न पूछिए—क्या गांधी का हिन्दुस्तान है या लार्ड हाथ का हिन्दुस्तान है?

श्रीमन्, अन्त में मैं इतना निवेदन करूँगा कि टैक्स इन प्रपोज़रस में आपने वैसे बहुत कोशिश की, लेकिन फिर भी आप देखेंगे, मानोपोलीज को आपने बढ़ाया है। 1966 के बाद में मफत लाल का करीब 200 परसेन्ट बढ़ा है, बिड़लाज का 100 फीसदी बढ़ा है और 20 घरानों की 176 फीसदी वृद्धि हुई है। अगर यह समाजवाद है, एक तरफ गरीबी इतनी हो और एक तरफ मानोपोलीज इतनी हो और वोट हांसिल करने के लिए सरकार गरीबी हटाओ का नारा दे, तो श्रीमन्, मैं आपसे निवेदन करूँगा यह फरेव है, डेमोगोर्गी है। और दूसरे तरीकों से गवर्नमेंट बहुत सी बन गई। पाकिस्तान के अन्दर 8-9 महीने तक पाकिस्तान की पाश्चिक् शक्ति ने वहाँ के जन-मानस को दबा दिया, उसी तरह से सबसे खराब शक्ति लोगों को करप्ट करने की है। यह एक मीडियम का इस्ते-

माल करने की है, गवर्नमेंट की मशीनरी है। A spurious ballot is worke than a ballet. मैं आपसे ईमानदारी से चाहूँगा आप खुल कर कहिए कि हमारे हाथ में शक्ति आ गई है, वुलेट के जरिए हम शासन करेंगे, लेकिन ईश्वर के वास्ते कांग्रेस की परम्पराओं के नाम पर स्पूरियस बैलट के आधार पर यहाँ पर आप अपनी इमारत खड़ी मत कीजिए।

MESSAGE FROM THE LOK SABHA

THE APPROPRIATION (RAILWAYS) NO. 3 BILLS, 1972

SECRETARY: Sir, I have to report to the House the following message received from the Lok Sabha, signed by the Secretary of the Lok Sabha:

"In accordance with the provisions of Rule 96 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to enclose herewith the Appropriation (Railways) No. 3 Bill, 1972, as passed by the Lok Sabha at its sitting held on the 22nd May, 1972.

2. The Speaker has certified that this Bill is a Money Bill within the meaning of article 110 of the Constitution of India."

Sir, I lay the Bill on the Table.

THE VICE-CHAIRMAN (SHRI V. B. RAJU): The House stands adjourned till 11 a.m. tomorrow.

The House then adjourned at thirty minutes past five of the clock till eleven of the clock on Tuesday, the 23rd May, 1972.