section 188 IPC as he contravened the prohibitory order under section 144 Cr. P.C. promulgated by a competent authority by raising slogans and staging demonstration in favour of recognition of Bangla Desh.

Today he was tried according to law and I found him guilty of the aforesaid offence and sentenced him to simple imprisonment for one day."

REFERENCE TO STRIKING DOWN BY THE CALCUTTA HIGH COURT OF SECTION 2(a) OF THE INDUS-TRIAL DISPUTES ACT

SHRI DWIJENDRALAL SEN GUPTA: Sir...

MR. DEPUTY CHAIRMAN: Only for one minute, as permitted by the Chairman.

SHRI DWIJENDRALAL SEN GUPTA: Mr. Deputy Chairman, Sir, I want to refer to a very important question that has arisen because of a recent decision of Shri Shankar Prasad Mitra, Judge, Calcutta High Court. He has held section 2(a) of the Industrial Disputes Act to be void. As a result of that more than 500 pending cases of dismissal and discharge where the individuals approached the Government and the Government in turn referred to Tribunals for adjudication are now going to be struck down. Sir, you know it is a matter of law. The Industrial Disputes Act has defined what an industrial dispute is, but the Government, in its wisdom, wanted to expand the meaning of the term 'industrial dispute' by introducing, by way of an amendment, section 2(a). The question is that a discharged employee has a right to raise an industrial dispute. Now the question whether section 2(a) was valid or not was raised in the different High Courts. Three High Courts have held that it was valid, the Calcutta High Court, unfortunately, held that it was invalid.

Now we have two things before us. I would particularly draw the attention of the Law Minister, the Labour Minister, and the Minister for West Bengal Affairs Mr. Siddhartha Shankar Ray, to take up the matter because the individual is not interested in an appeal as he has not

the means, or, possibly, he has not even the intention. But we are all concerned with the meaning of the term. When a legislation is struck down, who should contest it? The Government was a party to that. So, I would request the Government to take up this matter in appeal or, alternatively, to refer the matter to the Supreme Gourt for getting its opinion whether section 2(a) of the Industrial Disputes Act is valid or not.

SHRI ARJUN ARORA (Uttar Pradesh): Sir, it is a very serious matter and I support his request.

THE FINANCE (NO. 2) BILL, 1971

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

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1971-72 and to provide for the levy of foreign travel tax, as passed by the Lok Sabha, be taken into consideration."

Sir the Budget proposals have now been before the country for about 9 weeks. The basic approach underlying the proposals in the Bill was outlined in my Budget speech and the details of the specific provisions have also been elucidated in the Explanatory Memorandum circulated to hon. Members along with the Budget papers. The hon. House also had an opportunity to discuss the Budget in the course of the general discussion and also during the debate on the Appropriations Bill. My task on the present occasion is, therefore, fairly simple. With the permission of the House, I shall confine myself to indicating the broad approach to economic and social problems underlying the proposals in the Bill and also explaining the modifications which the Bill has undergone during its consideration in the other House.

As explained in my Budget speech, the proposals in the Bill are based on certain broad principles, which are that the tax structure must be simplified and rationalised in such a manner that burden of assessment for the tax-payer as well as the tax collector and the opportunities for evasion are minimised; the overall burden of taxation must be distributed amongst

[Shri Y. B. Chavan.]

the different sections o the community in such a manner that, in the process, there is an appreciable scaling down of the concentration of economic power and reduction in inequalities in income and wealth; and the incidence of the fresh imposts should not, as far as possible disturb the general level of prices of essential commodities. In translating these principles into action, I have tried to harmonise the requirements of additional financial resources not only for development but also to meet the heavy burden thrust upon this country in the shape of an unprecedented number of refugees from across the border, and the objective of achieving economic and social justice so as to fulfil the rising expectations.

In the field of direct taxes, the proposals in the Bill are aimed mainly at raising additional revenue, widening the area of tax incentives for development of technical know-how and technical services, both for export and use within the country, streamlining the administration so as gear it for effecting speedy recovery of tax arrears imposing restraints on business expenses so as to reduce income dispariaties, and plugging loopholes in the law leading to tax avoidance. One effect of these proposals will be to place a virtual ceiling on unearned incomes at levels which are lower than last year. Under one of the proposals in the Bill, the deduction available in computing business profits in respect of expenditure on providing salaries and perquisites to company directors and also employees generally, will be subjected to certain ceiling limits. In the case of a director of a company or a person having a substantial interest in it or any relative of the director or such person, Bill the Bill originally proposed to place a ceiling limit of Rs. 72,000 for the originally year. This provision has how been modified by the Lok Sabha to apply the ceiling on a monthly basis at the rate of Rs. 6,000 per month or part of a month comprised in the period for which the expenditure is incurred by the company. Under another provision in the Billthe deduction for expenditure incurred on payment of salaries or provision of perquisites to employees generally will be limited to Rs. 5,000 per month in respect of salary and an amount equal to 20 per cent of the salary or Rs. 1,000 per month, whichever is less, in respect of perquisites. In applying these ceilings, expenditure incurred by the employer in making conr ibution for the employees' benefit to

a recognised provident fund, etc. or in providing home leave travel concessions or family planning facilities to the employee will not be taken into account. Under a modification to the relevant provision made in the Lok Sabha, these items of expenditure will now be excluded in applying the limit over the deductible amount of expenditure incurred by a company in providing remuneration, benefits or amenity to an employee even where he is a director of the company or a person having a substantial interest in it or to a relative of the director or such person. Further, in the case of a person who is a mere director for a part of the year and director-employee for remaining part of the year, the aggregate deduction to the company in respect of the two periods taken together will be limited to 72,000.

Another provision in the Bill originally limited the deduction up to Rs. 3,000 in respect of income from investments in specified financial assests such as Government securities, company shares, bank deposits etc., to individuals and Hindu undivided families only. This provision has since been modified so as to make this deduction available also to married couples, governed by the system of 'community of property' in force in the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, who are treat ed on a par with individual for certain other purposes under the Incom-tax Act.

In the realm of wealth-tax the bill proposes to make certain modification in the rate schedule. One of these modifications is that wealth-tax will hereafter entire charged on the wealth of an individual and Hindu undivided family where it exceeds the exemption limit of Rs. 1,00,000 in the case of an individual or Rs. 2,00,000 in the case of a Hindu undivided family. Apprehensions were expressed in regard to this provision that it may discourage construction of house property for being let out on rent by persons of moderate means and also cause undue hardship to them where the rent from such property is almost the sole means of livelihood. With a view to obviating any such side effect and to give a relief to middle-class people, provision has now been made in the Bill so as to extend the exemption from wealth-tax, hitherto available in respect of one residential house belonging to a tax-payer up to a value of Rs. 1,00,000 to such a house even if it is let out on rent. Accordingly, the value of one house or part of a house will be excluded from the net wealth up to Rs. 1,00,000 regardless of whether the house is occupied by the owner for his own residence or is let out on rent.

I now turn to the proposals in the Bill regarding indirect taxation. I shall first deal with Customs duties.

It was represented that the Custom duty of 100 per cent. ad valorem on imported staple fibre would affect the textile industry harshly in so far as cellulosic staple fibre is concerned, as it is being imported to meet the cotton shortage in the country. I have, therefore, reduced this duty to 30 per cent. ad valorem. A notification giving effect to this change in duty has already been issued. I have also announced the fixation of tariff values for assesment of imported dry fruits, which, apart from eliminating the disparities in the incidence of duties caused by different modes of assessment, will also partly reduce the burden of duty.

Coming next to Central Excise duties, I have given utmost consideration to the smaller manufacturers and announced certain concessions to benefit them. These conncession include exemption from excise duty for non-power operated units producing compounded lubircating oils and greases a slab exemption on the basis of value l'mits of clearances in respect of manufacturers of electric horns and reduction in the rate of processing duty in respect of independent processors who process cotton fabrics without the aid of power or steam, with a simultaneous extension of the compounded levy scheme to such processors.

I have also substantially increased the exemption limit up to Rs. 5 lakhs of clearances in a financial year in respect of small manufacturers producing ready-made garments, and bolts, nuts and screws. In the case of readymade garments, according to the original proposals, the levy was confined only to such articles manufactured with the aid of power and sold under a registered trade mark or brand name. However, some of the lead ng manufactu ers of ready-made garments, with a view to avoid payment of Central excise duty, started deregistering the r brand names. I have, therefore, had to make certain modifications in the existing definition.

In the case of bolts, nuts and screws' necessary clarification regarding the precise scope of the Tariff item has also been issued to the effect that it shall include only such bolts, nuts and screws which are exclusively fasteners and have no functional utility otherwise.

Apart from meeting the objective of helping the smaller manufacturers, I have extended reliefs in other cases also wherever called for. One of these is the concession granted in respect of certain special boiling point spirits with the nominal boiling point ranges of 55 to 115° and 63 to 70° C which are used in the manufacture of rubber products and solvent extraction oils respectively. In the above case, I have brought down the rate of duty from Rs. 845 to Rs. 425 per kilo litre (nearly half of the present level) subject to certain procedural safeguards. I have also granted exemption in respect of Oxygen used in the manufacture of steel and fertilisers.

I have restored the pre-Budget rate of 10 per cent ad valorem in respect of electrical procelain insulators as a measure of reducing the cost burden on rural electrification programme.

I have also exempted 16mm. Ginematograph projectors intended for the display of films of educative value in the field of education, health, family planning and agriculture.

Wherever the trade felt difficulties in the matter of assessment on ad valorem basis, I have also fixed tariff values.

As a gesture to the feelings of the housewife, I have also reduced the rate of duty on pressure cookers from 20 per cent to 10 per cent ad valorem.

Apart from the reliefs and concessions relating to the proposals made in the Budget, I have also exempted cigars and cheroots from excise duty in the hope that this industry which is mainly in the cottage sector and highly labour intensive but has been of late, declining, will revive.

As regards the foreign travel tax, I have revised the rate of tax from 20% to 15% in respect of Standard first class and 10% in the case of Economy or Tourist class. I have also announced certain concessions in this levy in respect of certain classes of passengers like students, scientist, employees of airlines and shipping

[Shri Y. B. Chavan]

companies who are allowed to travel abroad free as part of their service conditions, and persons travelling in the inaugural flights against the free tickets granted by the airlines companies. All these exemptions relate to travel by Economy class. Deck passengers on approved pilgrimages would also be exempt from payment of the tax.

These are some of the points which it thought I should explain at this stage. I shall commend this Bill for the acceptance of the House.

The question was proposed.

SHRI MAHAVIR TYAGI: Shall we get a copy of the statement?

MR. DEPUTY CHAIRMAN: He has made a speech. Shri Chinai.

SHRI BABUBHAI M. CHINAI (Maharashtia): Sir, I have gone through the Finance Bill as amended by the Lok Sabha and the various speeches made in that August House, particularly the statements of the Union Finance Minister. I have also listened very patiently to the speech which he made just now before us.

While speaking on the Budget during the general discussion in the Rajya Sabha earlier, I said that the provisions of the Bill went against the welfare of the people and would hamper economic development. Even the Bill, as modified now, is no Indeed, the amendments that have been made are mostly marginal, and where the levies have been sharply reduced, reveal the poor home work that was originally put in before pitching upon the level of the levies. How else could the duty on cellulosic staple fibre of cheaper variety reduced to 30 per cent from 100 per cent ad valorem, or the duty on special boiling point spirits and solvent extraction oils reduced from Rs. 845 to Rs. 425 per kilo litre of cut in duty on pressure cookers by half be explained? If the duties on maida and coarse cloth were withdrawn during the general debate on the proposals, presumably they were levied only to make a show of sweet reasonableness later. In other words, they were never seriously meant.

Let me substantiate my point further. The Finance Minister disclosed a Budgetary provision of Rs. 60 corores for the refugees from Bangla Desh. This has been completely utilised even before the

ink was dry. Only a few days ago considerable publicity was given to Shri Chavan's intention to come up with one or more supplementary Budgets. His latest statement in the Lok Sabha the other day is It is to the effect something different. that he will find additional resources by tightening the tax collection machinery. Allowing for the fact that no Finance Minister's Ayes are Ayes and Noe's are Noe's, the gyrations of Shri Chavan are extraord nary and in the extreme. He is no chicken to politics or administration, but I cannot help feeling that a seasoned veteran like him is either playing a deep game or slipping in foresight and in effort. In either case Parliament has every right to compel him to be both franker and more efficient.

To the layest of men it was obvious that the allotment of Rs. 60 crores would not be adequate. To-day at the rate of Rs. 4.50 per head Government is spending nearly Rs. 4.5 crores per day. The assistance from international organisations is not up to expectations. This is another instance to show how slip-shoed the ground work of the Finance Ministry is.

Shri Chavan said that some of the Budget levies, notably on maida and coarse cloth, were withdrawn because the prices of these things went up immediately after the proposals were announced. Was the price rise so unexpected? There is another new issue that has cropped up. Have the prices come down after these levies were withdrawn? There are remote areas where in spite of radio and other mass media the Government's decision takes time to reach and where tax reliefs, and price reductions take even more time to produce results.

Another important point to which I would like to draw the attention of the House is that the principle accepted by Government for prospective legislat on in the field of taxation has been ignored by amending certain provisions with regard to taxation of jewellery retrospectively The amendments moved by some Members of the Lok Sabha have been negatived because the Finance Minister does not want to lose hardly Rs. 7 crores revenue expected from this provision under the head 'Wealth-tax'. May be revenue is required but it is unfair to completely ignore the difficulties which the assesses will face. I am of the convinced opinion that the Supreme Court judgement should not have been reversed with retrospective effect in the interest of public good and on grounds of justice, equity and fairness.

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It is argued that the rates of corporation tax have not been raised. Does it mean that the corporate sector has been spared? Not at all. If one were to persue the Budget proposals, it is clear that the effective burden of taxation on companies has been sharply increased by raising the rate of surtax on company profits, diluting the 'tax holiday' for new industrial undertakings, curtailing the list of priority industries, reducing the tax benefit to those that remain, imposing a I P.M. ceiling on the remuneration οÊ the company employees and. above all, by the advance notice of termination of the development rebate from May 1974. The Finance Minister has expressed the view during the debate on the Finance Bill in the Lok Sabha that at the present stage of our economy, development rebate is not necessary. He has, however, indicated that there might be some better conceived tax incentives for encouraging industries in certain selected industries or those in backward areas. Why cannot he reveal his alternative proposals? After all, there is a thing like cash-flow which has to be worked out and provided for by any prudent entrepreneur. Industrial undertakings in the private sector are not run like those in the public sector without forethought or planning. Moreover, they cannot fall back on the Nasik Press or the power of taxation to find moneys. I would like to urge that it is wrong to think that the development rebate is no longer necessary. such tax allowance obtains even in developed countries. In our own country the history of industrial development during the last 17 years can be traced to a large extent to development rebate. The arguments that industrial development had reached a stage where fiscal aids are no longer needed do not carry conviction. For one thing, as I said a moment ago, tax incentives, corresponding to the development rebate, are found as a per-manent feature of the tax systems of many developed countries. For another, industrial development in India has still miles to go before it could make a marked dent on widespread poverty and unemployment that threatens economic and po'itical stability.

Finance

The Finance Minister has expressed his concern at the rising prices after doing his best to increase prices. He has made a strong plea for strengthening the consumer movement to fight rising prices of commodities of daily use. He has further

gone to the extent of stating that this should be a part of the 'Garibi Hatao' This high-sounding proprogramme. gramme, no doubt, yielded rich political dividends at the time of the last general elections. The public were assured of the accomplishment of a miracle of removal of poverty which great men like Tesus Christ and Mahatma Gandhi dared not promise. Jesus Christ, in his compassion. cried out that the poor would be always with us and the mahatma prayed for strength to wipe out every tear from every eye. The bumptious assurance of the ruling party has come to roost now. The prices are shooting up day by day and there is no limit. Most of the increases in prices have been due to the Government's fiscal and monetary policies. Without doing anything on their part to halt the prices, asking the consumers to organise a resistance movement is nothing but a mockery of the situation.

I have no doubt that if economic growth and distributive justice are to be ensured there is need for having a fresh look at the tax policy and the expenditure pattern. Few will deny that Government needs resources for infra-structure projects. Also, the more the public investment, the larger the sphere of activities of the private sector and, therefore, greater all round activity. There are many areas where the private sector cannot, in view of the large finance involved and other ideological and political reasons, enter the field. Actually, today, there is no conflict between the private sector and the public sector. In fact, one has to supplement the other. But an important consideration here is that proper managament is crucial for success of both the sectors. The public sector undertakings should run as commercial undertakings and should earn a proper capital invested. the return on These projects are financed by the exchequer and any mismanagement will throw undue burden on the capital inves-These projects are financed by the exchequer and any mismanagement will throw undue burden on the taxpayers. An investment cannot be considered more productive simply because it is made by the public sector. What is important is that output per unit of investment is maximised both in the public and private sectors.

I am happy to note that the Minister has already announced some concessions in regard to the excise levy on readymade garments. Exemption has now [Shri Babubhai M. Chinai]

been given up to a production of Rs. 5 lakhs. However, I strongly urge that even now the Government should consider total exemption from excise duty of ready-made garments; otherwise, it will lead to splitting up of units bringing inefficiency in the manufacturing sector and even malpractices. Exports will also suffer because people will have to approach Government for grant of rebate of excise duty, etc.

I am firmly convinced that there is need for appointing a committee to into the tax structure expenditure pattern the Government. The committee of the should be asked to suggest such tax measures which while being growthoriented, will also ensure distributive justice. I would, however, like warn that without growth there could hardly be any distributive justice.

Thank you.

MR. DEPUTY CHAIRMAN: The House stands adjourned till 2.00 P.M.

The House then adjourned for lunch at six minutes past one of the clock.

The House reassembled after lunch at two of the clock, The Vice-Chairman (Shri Akbar Ali Khan) in the Chair.

SHRI MANUBHAI SHAH (Gujarat): Mr. Vice-Chairman, Sir, I rise to support the Finance Bill moved by the hon'ble Finance Minister. Sir, when the Budget Proposals and the Finance Bill were moved there were both adverse and favourable reactions in the whole country and in the two Houses of Parliament. Some people described the proposals contained in this Bill as anti-growth and which will not promote the economic development of this country. Others thought that it is not sufficiently radical or socialist as to justify what flows from the massive mandate given by the people of this country to the ruling party.

Sir, from whatever I have studied in this Bill I consider that for the first time in the economic history of this country since independence The Finance Minister has brought a Bill and the propoals in the Budget which lay, as a first step, firm foundations of a socialist order, also maintaining growth points at all levels as well as social justice in the distributive sense. I will elaborate my point.

Sir, for the first time there is an income policy and a wealth policy which are fundamentals of any Budgetary Proposals because, after all, no single Budget can change the economic structure country, there will have to be several Budgets through which the ruling party and the successive Finance Ministers can tell the country what type of society they want to build in this country. Therefore, if we take Chapters III, IV and V of this Bill, they clearly lay down that in the proposals of Income Tax and Chapter V, dealing with Wealth Tax, there is clear stipulation that nobody will have an annual income of more than Rs. 60,000 and, with the amendment passed by the Lok Sabha, it will be on a basis of monthly income of Rs. 5,000 as ceiling.

This does not mean that this really symbolises all the money that an indiv dual earns. There are other sources, illicit, black and all that, which are plaguing the economy of this country as they plague the economies of all countries in the world. I would urge on the Finance Minister to bring the most stringent measures in this session and in the sessions to come to see that the parallel economy of black money is properly controlled, regulated and eliminated in the long run.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): You would give your suggestions also on how to do it?

SHRI MANUBHAI SHAH: At the appropriate time, I would certainly do it. The Finance Minister has already promised that he will be bringing in a series of stringent measures.

SHRI PREM MANOHAR (Uttar Pradesh): Why didn't you implement them when you were in the Government?

SHRI MANUBHAI SHAH: We have implemented and yet it grows. My dear friend must know that it cannot be done in one day. When some measures are taken, there are counter-measures taken by these people. Therefore, eternal vigilance is the price of democracy and in a democratic set-up you cannot ignore the new trends that emerge. My point was that for the first time a well balanced, rational, scientific method of income and wealth policy has been stipulated to achieve

a socialist order. I only wish that the third leg of that policy which really hurts the economy of this country, namely prices—that is, inflation and inflationary tendencies in the economy—should also be simultaneously regulated so that a rational income, wealth and price policy may be evolved over the coming years.

Looking to the wealth tax, I myself -advocated to the Finance Minister after the mid-term poll that a capital levy of 15 to 20 per cent may be imposed to remove the disparities of wealth existing between the very rich and the very poor in this country and that if the tax authorities find such a capital levy not easy to operate, a steep wealth tax-and by coincidence the same rate of 8 per cent has been brought in—may be imposed so that within a generation or in less than a generation, much of the disparity in income and wealth could be removed. Therefore, whether some people like it or not, this is the first time that a scientific attempt has been made to see that the disparities in wealth and income between the too rich and the too poor are abridged. The yawning gap which was all the time enlarg ng due to new technological processes coming into the different apparataces of production is be ng sought to be abridged by a proper wealth and income policy. Of course, it may not satisfy entirely the rightist elements who think that this type of taxation is anti-growth, or the extreme radical section who want expropriation or levelling by one stroke. I would like to tell them that with the measures laid down in this Budget, we should be able to achieve an egalitarian society by stages provided they are accompanied by various other measures to which I would like to refer later. Talking of wealth tax, it was a lacuna in the past that jewellery which was declared by the Supreme Court as household jewellery was exempted from wealth tax. It was a very big loophole and I had occasion in the last four years to write to the successive Finance Ministers that wealth for purposes of tax must include not only built-up property or fixed assets or working capital or capital at charge, but also jewellery because though according to Hindu law it can be considered as household effect, we cannot allow this type of exemption which can run into crores of rupees. I know of people who purchase jewellery not for Rs. 5 lakhs or Rs. 10 lakhs, for purposes of decoration or religious or marriage purposes, but for hiding or concentrating wealth. Therefore, for the first time, the

Finance Minister has brought the entire jewellery under the definition of wealth. I have read it again and again and I am fully satisfied that it will cover practically every form of jewellery. So, this plugs the loophole. Likewise, the excess we ght given in the past to share capital or equity participation by way of exemption from wealth tax has also been removed. I would urge upon the Finance Minister only one point, that is, the corporate investment of Rs. 1.5 lakes in equity share has been permitted to be excluded from the wealth tax. But the small man in this country is not yet accustomed to the company law. He goes by the proprietary firm or the partnership firm. Any investment by a small man, a worker or an artisan or a craftsman in a partnership or proprietary firm should also be permitted to be exempted from wealth tax. Suppose a person has got a small factory for making shoes.

Or somebody is making a bolt and he has invested Rs. 11 lakhs or Rs. 2 lakhs or Rs. 3 lakhs and immediately he will be subjected to wealth-tax in an unfair and indiscriminate manner while in the corporate sector, the bigger people in private limited and public limited companies get an exemption either by way of fixed deposits or long-term deposits or equity shares or preferential shares, debenture, or bonds. So we should also add-if not now, in future amendments to comethat all small-scale units which are either built up by proprietary firm basis or partnership basis, if anybody has invested in that up to Rs. 11 lakhs, they will be treated on a par as far as exemption is concerned for the purpose of wealth-tax. Then about the inequity which has been built up, due to oversight I am sure, developing countries' attention has been focussed to more growth of the corporate The corporate sector is more sector. and while I welcome this sector vocal and I do not grudge the exemption given to them, the small-scale sector, not knowing the d'fficult economic procedures of Company Law, is still going in for proprietorship and partnership and they also attract less income-tax. And that is why they prefer it. If investment in the small-scale sector, which is the basic policy of the ruling party as well as the country to give presence to small-scale sector, is further promoted, if exemption from wealth-tax is given also be investments in firms and partnerships and proprietorships....

SHRI A. G. KULKARNI (Maharashtra): To private limited companies also.

SHRI MANUBHAI SHAH: Under the existing law it is already there for private limited and public limited companies. But partnership and proprietorship are different...

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): This is a point which the Minister will take note off.

SHRI MANUBHAI SHAH: I hope so. I have also urged upon the Minister in my private talks. Mr. Ganesh and Mrs. Rohatg: are here now and I do hope that she will convey these feelings of mine to the Minister, and I hope these will be shared by the House when this subject is further elaborated.

Then, coming to the other aspect of the Budget, here is a Budget which provides for rationalisation of taxation. This is an aspect which had escaped many people's attention. If studies are made in depth of Chapters III, IV, V and VI, the previous lacunae which had confronted us in the past, have also been tried to be streamlined and from that angle also though it is a small matter, this Budget has removed many lacunae which otherwise were good loopholes for evading tax because one of the sources of blackmarketing was the tax evasion and tax avoidance. Both are evils which we feel should be removed. This Budget has tried to do it.

Now I come to the proposals embodied in this Budget as regards perquisites and other matters. While I welcome the definition that has been made—Rs. 1,000 or 20 per cent as the prescribed ceiling, whichever is less, this afternoon I am glad that the Finance Minister made it clear that it is not 20 per cent or Rs. 1,000 but whichever is less, and automatically the perquisites will be regulated by the income, salaries, wages, earned by a person—in this assessment also it is necessary for the House and the honourable Members and others to take a close look that perquisites do not become another type of evil because even though it is Rs. 1,000 or 20 per cent there will be many lacunae which, of course, those who are familiar with companies and their working, can easily appropriate, and that type of loopholes should also be avoided. I do hope that in future it will be looked into.

Then I come to the question which Mr. I wrote an Babubhai Chinai raised. article, when the Budget was presented, saying that the Budget will reduce the disparities, that it is a socialist Budget. Many friends of mine in industries, because I have been connected with industrial groups in this country, wrote to me, "Why are you welcoming this proposal...?" As a matter of fact, proposal....?'" as regards development rebate I was a Coauthor who put it into the Statute Book in 1954-55. Thereafter, the whole structure has changed. Twenty years ago or seventeen years ago we were just an infant country in industry. We were only an infant at that time. When Mr. Chinai says that there should be development rebates as part of the growth, he forgets that India has moved a great distance today even though we do not have much of industry in the sense of absolute value. One-sixth population of the world has got less than 1 per cent, or, to be exact, 0.8 per cent of the gross domestic products from industrial origin on a global basis. Even though we have qualitatively and quantitatively moved a great deal, now a stage has come—and for the last four years I have been repeating to the various people in authority that a selective view should be taken. When I was in the Government I took this view that a stage has come-when development rebate should not be allowed to spread too wide over the whole orbit that the sense of priorities is entirely lost. Before this amendment came, that development rebate was admissible at 35 per cent or 25 per cent. But it cannot be on all sectors of the economy. Whereas what we want today is the growth of electionics, may be, the growth of fertilisers. may be, the growth of a certain amount of basic heavy industries may be. the growth of certain types of raw materials, which are today to be imported.

Budget can be a potent instrument for development, if development rebate is selectively used by giving accelerated depreciation on selecting basis. If a new expression can be used, I will say that selective promotional assistance should be given to industries in backward areas, to industries of priority character and to industries which are basic to the country's import substitution effort and to industries which are very capital intensive. modern, new, automatic, scientific, and technologically mature type of industries are all high capital intensive industries. Therefore, my request to the Finance

Minister is to use this development re-bate in a selective way. Take an industry like shipping. We are an infant in shipping to have a tonnage around 3 millions is absolutely a matter of shame. We should have at least 10 millions or 12 millions tonnage we have 21 per cent of the cargo going under the Indian flag. Therefore shipping still requires a further boost for years to come till we achieve 50 per cent of the share of the national cargo. Therefore, it can be selectively given. Capital industries which are basic in producing raw-materials for the other industries should be given accelerated depreciat on. Likewise, as an exponent of small-scale industry, I would say that the small industries can be given development rebate.

I consider this withdrawal of development rebate amounting to Rs. 68 crores a year as a great gain to the exchequer. Very sew people have probably studied this. While the budget has shown on the positive side the revenue it will get from taxes, the saving from development rebate which was going as a sort of gift to the big corporate sector helping them to concentrate more and more wealth. The removal of development rebate has added this saving to the national ex-This is a big amount which chequer. can be used to help small-scale industry by giving it accelerated depreciation I wou'd make a comprehensive suggestion to the F nance M nister. The development rebate withdrawal is welcome. I know my friends in the industry are already rebate withdrawal is welcome. annoyed with me for taking this view. I have taken that view for the last five to seven years. We have reached a stage where if more selective use can be made, this will be a potent instrument to growth. In other words, State patronage must be properly given so that backward regions are developed. There are backward areas in Orissa; the whole of U.P. have only very few industries and so also Rajas-There are many districts in my State of Gujarat which are more backward than many other backward areas in this country. So, it is not a superfluous way of helping them. Taking district by district we can find out which are backward Even in Maharashtra, Bombay is a very big city, but there are many backward areas.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : You have taken more than 15 minutes.

SHRI MANUBHAI SHAH : I will be grateful if you give me some more time.

I was saying that selecting grant of development rebate is a potent instrument for growth and we should not shed any tears over its withdrawal from the general application. The only thing is that it requires to be more selectively and more scientifically studied so as to give that instruement a potency in backward regions and in certain other regions from the disparity angle. For instance, smallscale industry and some growth points in large scale industries require promotional assistance. We sometimes see that development rebate given for cement industry is used for putting up an art silk fabric unit. Development rebate given for textile was used for scomething which is less important....

SHRI A. G. KULKARNI : For cinema house.

SHRI MANUBHAI SHAH: I am not giving names. Some people consider certain things very important.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): No cinema house support.

SHRI A. G. KULKARNI: I am not supporting. I am saying that it is being misused.

SHRI MANJBHAI SHAH : Why should Public Sector also lose? Take Heavy Electricals or some other factory where the return is 5 per cent during the gestation period. These public sector plant are paying taxes. Their needs also require to be properly looked into that the performance of public sector units is improved. Whatever may be their performance now, they are suffering from the hand cap of capital intensive The Heavy Electricals inindustries. volving an investment of 300 or 400 crores of rupees can be given accelerated depreciation.

Now I come to excise and customs duties. I am very greatful to the Finance Minister for one thing. On behalf of the small-scale industry, Shri Kulkarni and many of us in this House and the other House have been continuously writing to him that the budget, which was prepared after the great vote we got, contains certain proposals which were non-conducive to growth. Particularly, small

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scale industries would be hurt by them. On behalf of the small-scale industries, I would congratulate the Finance Minister for exempting them upto the sales limit of Rs. 5 lakhs per year, for instance, units engaged in making, bolts, nuts, screws, garments etc. This concession should be extended to the whole small scale sector.

Sir, in the coming Budget, I do hope that this very welcome feature which has been now accepted in this Budget will do good. Sir, there are persons whose turn-over has expanded beyond five lakhs per year. Now, this gives protection, say, to the extent of 10% or so. I can give you the example of Guest Keen Williams who are manufacturing bolts and nuts. It's production is Rs. 12 crores. are other factories where the turnover is more. At one time I have seen that the big companies were purchasing from the small-scale sector units by paying fantastic prices and here we had to intervene. persons whose investment was 20 lakhs or 50 lakhs were buying factories from them, so as to prevent them from producing. That is to stop production. There are monopolistic tendencies and it does not only become by growth, but also by preventing the growth of the small-scale sector. So, Sir, this 10% is a doubleedged weapon which helps the Government's policy of socialism by (a) getting revenue and (b) giving protection to other industries so that the growth rate is more. Therefore, I would suggest a more rational pattern of Excise Duty. welcome it and I congratulate the Government for the 'garibi hatao' programme which has been really brought into this Budget and it should be further expanded.

Lastly, Sir, some friends have said that this is not growth-oriented. Now, Sir, R3. 150 crores has been provided in this budget as additional expenditure, as investment, in the current Plant. If you take the revised estimate, last year there was a shortfall of Rs. 108 crores. Therefore, the net budgetary effect of growth is Rs. 258 crores extra which has been provided for in the present Budget for matters Therefore, to say that this of growth. Budget is not growth-oriented is not correct if you take the budgetary provisions for growth. I do not want to take the time of the House, Sir. But I would say that this Rs. 258 crores as also been widely spread on different sectors. An amount of 75 crores of rupees has been provided for employment, Rs. 25 crores for the educated unemployed and Rs. 50 for others.

Here, Sir, I would like to urge on the Finance Minister to look into the problem of employment, because, Sir, if an unemployed person or a youth coming out of a University or coming out of his house aged about 19 or 20 years, finds that he has no job, he feels terribly frustrated. We have about 14 million people as unemployed or under-employed in this country. The jobless youths do not feel proud to be citizens of this country. It is, therefore, necessary that there should be a National Surcharge for employment. Sir, the total revenue provisions of the Central and the State Governments come to Rs. 4.390 crores, both Central Government—and State Governments-wise and if a 5% Employment Surcharge is imposed, we can easily get that extra Rs. 200 ctores per year without any extra burden, because a person who pays an amount of I lakh or a person who pays an Excise duty of I lakh would not mind, for the sake of the poor people in this country who are jobless, paying Rs. 5,000 extra. We have already raised so many surcharge. If it is termed as the National Employment Surcharge and is funded separately into the Consolidated Fund of India, they will be able to carry on the employment activities of rural bias, of agricultural bias, of industrial bias, for giving employment to the millions of people who are unemployed in the villages and also to the millions of educated unemployed in the urban areas. We must have a centralised type of approach, a flexible approach, in the States as well as at the Centre. Unless employment and job orientation is really built into the system of production and the system of the economy, we cannot solve this problem. Sir, I would say that apart from the influx fo refugees which will come to six millions or eight millions or ten millions, we have the excessive growth in the labour population coming to the labour market, which is due to the huge population in this country. In spite of family planning to which we are adding about 1 to 11 crores every year in this country, we will find, as a result of the present employment situtation, that at the end of the Fourth Plan, in spite of a massive investment of Rs. 25,000 crores, we will have ten million more unemployed and not less. The present backlog is not going to be reduced. It will rise to 24 million jobless people at the end of Fourth Plan. Therefore, Sir, it is a challenge and

if it is not accepted, the Naxalite activities, the anti-social activities and dissatisfaction of a higher order among the rural and the urban population will increase; and more particularly among the flower of this nation, the 20 lakhs or so of the educated unemployed coming out of the Engineering and other various institutions. Even the graduates are about two lakhs among the educated unemployed. the present Live Registers of the Employment Exchanges show that two lakhs are there and about eighteen lakhs of othe. educated unemployed are there. Therefore, it is necessary, though the Finance Minister has been kind enough and the Prime Minister has adumbrated the 'garibi hatao' programme, that employment must be considered the central and focal point of all of our activities and greater attention and more resources, over and above the Rs. 75 crores, should be given.

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With these words, Sir, i do commend to the House that the Budget and the Bill present, for the first time, a really scientific and rational approach in terms of national growth, in terms of investment, in terms of bringing down the disparities in wealth and concentration of wealth, in terms of promoting the small-scale industries and in terms of larger growth and investment in the economy. I am sure, Sir, that this Budget and this Bill now proposed would be able to lay the found 3tions of a good socialist order for the future of this country. Thank you.

SHRID. THENGARI (Uttar Pradesh): Sir, I am sorry to sav that the Government has not yet taken cognizance of some of the basic and long-standing demands of workers, though the Government expects them to work hard for the prosperity of the country. For example, the workers' demands are that the right to work should be included in the Scheof Fundamental Right in dule our Constitution, they should have a security of service, the need-based minimum wage, initial pay of a Class IV or unskilled worker, the wage differential based upon the scientific process of job evaluation, linking pay packet with the cost of living index, conversion of wage boards into tripartite forums, treating the bonus as deferred or supplementary wage so long as there is a gap between the living wage and the actual wage; since the Government is unable to check the price line, fair price shops for wageearners, introduction of 40 hours work, passing legislation on gratuity and unemplayment insurance and evolution

a comprehensive integrated social security scheme, promotion of industrial housing to be tackled on a war footing, etc. a matter of fact, workers' co-operation should be encouraged and the employers who are not willing to offer housing facilities to their employees should be charged with specific housing tax and the amounts recovered from such housing tax should be handed over to the workers' cooperatives for this purpose. There are various ir dustries that are undergoing a crisistextile, engineering, sugar, etc. We had long back urged upon the Government that as in Great Britain, so in our country also a system of efficient audit should be introduced in all these three industries. In the case of engineering industries, the heavy excise duty on steel does not enable the engineering industry to maintain price nevel of its products. Therefore, such excise duty should be withdrawn or reduced. We had further demanded that in every sector, whether private, public, co-operative or otherwise, there should be progressive liberalisation of industries. by which I mean that the labour of every worker should be evaluated in terms of share and the worker made a shareholder, contributing his labour and thus having his voice in the decision-making processdecision making even on important matters like deployment of capital. in this way he should be made to feel that he also has a vested interest in the industry as much as the employer or the Government. We had further demanded that a separate provision of public administrators should be created with statutory recognition: that arbitration boards, with workers' representatives included in them, should be there to settle. all industrial disputes instead of allowing them to linger on under adjudication. So far as textile mills are concepred, the process of sick mills being taken over by the Government and then handing them over to the original employees was severely condemned by the workers' representatives. And today we find that a number of textile mills that are sick are still waiting to be re-started by some agency or the other.

At this stage. I want to make a particular reference to the Usmanshahi Mill at Nanded in Maharashtra. There in the tussle between Haridas Mundhra and his creditors the Mill was closed down, and the day before vesterday all the workers and all the citizens of Nand d observed 'Nanded Bandh' simply to express their sympathy with the demand; of the

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workers. The Mills should be taken over by the Government and started without any further delay. Regarding development rebate, workers are of the view that small-scale industries, industrial corporations and our young electronic industry should be given the benefit of development rebate but not the rest.

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Industrial housing, as I was referring, is also necessary to restrain the would be employers from initiating any further industry without previously making adequate arrangements for the housing of their workers.

SHRI A. G. KULKARNI : You want employment or housing?

SHRI D. THENGARI : Both.

SHRI JAGDISH PRASAD MATHUR: (Rajasthan) : Both.

(Interruptions)

VICE-CHAIRMAN THE(SHRI AKBAR ALI KHAN) : Order, order please.

SHRI D. THENGARI: The problem of housing also leads to the problem of slums. We are sorry to say that in the name of slum clearance, workers are thrown out of their bouses. They should be improved and handed over to workers co-operatives.

In the industrial sector we are confronted with some of the major problems on which decisions must be immediately taken. The number one problem is the problem of technology. It is obvious that western technology cannot be suitable to our Indian conditions and traditions and, therefore, in tune with our requirements an indigenous technology, a Bnaratiya technology must be developed and, for this purpose, I urge upon the Government to consider very seriously whether what is described as 'intermediate technology' or 'appropriate technology' could be utilised for the purposes of the various industries. I do not say that the intermediate technology or the appropriate technology is the only technology useful for the country. There is no such technology which is universally useful but, still, the utility, the efficieacy and the advisability of intermediate technology or appropriate technology in the case of different industries should be scrutinized.

In the same way, we are also confronted with the problem of the pattern of industrial ownership. I urge that there should be no dogmatism on this point. Our considerations and our decisions should be based upon realism. There can be various patterns of industrial ownership. There can be regulated private capitalism; there can be State capitalism and a co-operative there can be municipalisation; even a joint sector and, in some cases, even democratisation of some of the industries as was done by Germany some six years ago.

In Germany, a large share capital of 800 crore Marks in the industrial estates was thrown open to the people on four conditions. No. 1: Every share was to be small. (2) No one was allowed to purchase more than five shares. (3) Only those who could produce tow-income group were entitled to purchase certificates shares. (4) The employees of the industrial estates got priority in the matter of purchase of shares. So, this process of democratisation can also be utilised in some cases, but a high-power committee to go through the problem of the patterns of industrial ownership should be appointed and the problem should be decided not on the basis of any prejudice or dogma but on the considerations of pragmatism and national prosperity.

The problem of location of industries also has acquired considerable importance in recent times, particularly because we are facing a very paradoxical situation of over-urbanisation on the one hand and rural unemployment on the other. For this purpose, diversification of industries is necessary; decentralisation of procedures of production is necessary. Also it is necessary to raise colonies in the vicinity of big cities and allow people to occupy them on appropriate charges, and also to develop medium-sized cities with appropriate facilities such as water, electricity, etc.

If in this way we take particular care about the location of industry, it would be possible for us to have a balanced picture of industrial development. Even the ecological problems such as problems of air pollution, water pollution would be minimised, if not eradicated.

Then, while we are talking of industrial sector, 'Sir, I cannot forget the fact that the infrastructure for industrial prosperity, industrial growth is the growth of agriculture. Even in the countries which are

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industrially advanced today, agriculture was properly taken care of. It is a sad plight that in our country agriculture has not received the attention that it deserves. A number of problems are there that must be tackted immediately. This morning, hon. Mr. Shinde had given us the recommendations or broad guidelines of the Land Reforms Committee, but there must be a comprehensive picture of the whole thing. I am sorry that he has missed one important section of our rural population—that is the share-They should be immediately protected by immediate registration. Most of the actual cultivators have no right as tenants today under various tenancy Also he has missed the point of reconsolidation of land. We very much want to know as to what Land Records Committee has to say on this question because after the redistribution of land there are uneconomic holdings scattered all over the village areas and uneconomic holdings that are not contiguous, that are not compact, create problems of development. Ever service cooperatives cannot render much service to such scattered uneconomic holdings. In Egypt we know that after the construction of Aswan Dam, lands with uneconomic holdings were distributed to landless labourers. The lands were contiguous and therefore through the utilization of service cooperatives uneconomic holdings could be rendered economic. For the purpose of rendering these uneconomic holdings into economic ones, reconsolidation of land would be necessary and the Government and this Land Reforms Committee must take cognizance of this particular problem.

Then, Sir, it is generally admitted that our farmer or our village artisar or a small young person trying to come up in the world in rural areas does not get adequate loan facilities even from the nationalised banks. Similarly, rural indebtness is a very big problem and debt relief measures are not being properly implemented in different States. There should be a planned development in a widespread manner. Irrigation projects and those who are to benefit from these irrigation projects should be encouraged, should be enthused, should be asked to participate in the process by giving loans to State Governments on interest.

It is not as if only the Government has to impose rural reconstruction upon the people who are to benefit by power projects and irrigation projects, but they are not implementing the projects for

want of proper funds. In this case those who are to benefit by such of these projects should be asked to give loans to the Government and to participate in the rural prosperity. This voluntary enthusiasm should be created amongst the public.

The net work of approach roads should be extended to the maximum possible extent and necessary transport facilities should be offered to farmers.

The adultration in commodities supplied to farmers, such as petrol, diesela kerosene, lubricant diesel, fertilizers, insecticides, seeds, etc. must be stopped. Supply of these commodities must be pure. With this end in view, the work of various agencies, such as F.A.C.T., the National Seeds Corporation, oil companies, etc. must be properly geared up. For proper maintenance and utilisation of tractors there should be adequate provision of standard spares, standard fuel and lubricants, skilled mechanics, efficient drivers, etc.

Only such of the farm implements as are certified by the ISI should be supplied to the farmers. Steady supply of electric power should be ensured for the benefit of pumping sets run by electric motors and the number of tube-wells maximised. New farm machinery such as bulldozers, levellers. etc. should be rented to the farmers by the State Governments during the appropriate seasons. Farmers should be saved from the exploitation of middle men so far as prices of their commodities are concerned. Whereever FCl has not spread its network it is necessary to ensure that the farmers are not deprived of the average prices of foodgrains and other articles as recommended by the Agricultural Prices Commission. It is further necessary to ensure in such areas that the middlemen do not cause delays in cash payments and irregularities in payment. The schemes of cattle and crop insurance should be taken up without delay. The research institutes such as the ICAR, the IARI should be required to bring down the level of their research from the class level to the mass level for day-to-day purposes. A central body or cell should be set up to bring about proper coordination between the various official and unofficial agencies dealing with the peasants' needs and problems. Agro-industries or subsidiary industries must be developed and there should be set up an organisation to serve as a proper liaison between the kisans or their organisations and the Government.

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same time for the agricultural workers the provisions of the Minimum Wages Act should be extended to the agricultural workers ir the country and for village artisans the marketing cooperatives must be given utmost facility so that the spirit cooperativism is inculcated among village artisans. I have just stated a few points that need immediate attention of the Government but one thing is certain that by merely imposing plans or projects from above no nation can be reconstructed. If I remember aright Mr. M. N. Roy had said at one place, that wherever there is a revolution, the revolutionary cadres after the revolution culminates into success and convert themselves ir to bands of active nation-builders. In our case such bands of active nation builders are lacking and so long as there is no such nucleus of active workers who are endowed with the spirit of patriotism, it would not be possible for us to undertake programmes or plans of national reconstruction. This is a problem and I do not know whether it is properly within the jurisdiction of the Finance Ministry but his is a problem which must be taken up by all the patriots, irrespective of party politics. Thank you.

SHRI A. G. KULKARNI (Maharashtra): Mr. Vice-Chairman, I rise to commend the Bill for the approval of the House.

श्री जादीश प्रसाद माथुर (राजस्थान) : मन से कर रहे है या वैसे हा कर रह है।

श्रो ए० जो० कुलकर्णी (महार।प्ट्र) : मन से करने का या बाहर सें करने का वह आप ज्यादा जानते हैं।

What I wanted to say before being disturbed was that since the Budget and the presentation of the Finance Bill to this House much water has flown over the political conditions in this country. The massive influx of refugees and the political tension on our borders have created major problems and imbalanced the taxation propo als which the Finance Minister had suggested but as far as I can see the scheme in the Bilt is based on 3 of 4 planks which form the foundation of the Finance Bill and the Budget is in the right direction. do not think, without showing any dis-respect to any Finance Minister, during these 20 years anybody has presented such a Bill. There have been only two occasions

—last year and this year—when the Finance Bills were presented by the Prime Minister as well as by Mr. Chavan—when it is seen that a serious effort is made to lay a foundation for a socialistic orientation of the economy.

I say that without rancour to anybody. If you see right up from the Budget presented by the Prime Minister last year and the Budget presented this year you will find that a serious attempt is made to scale down concentration of economic power, reduce inequalities of income and wealth, contain the level of prices, create more employment and to accelerate growth of the economy. Sir, my friend, Mr Manubhai Shah has rightly said that the Budget is socialist-oriented as well as that it is an attempt made by the Prime Minister last year and the Finance Minister this year to lay a secure foundation of socialist economy in the country as per the manifesto issued by my party and the massive mandate given to my party by the people of this country.

One of the silient features of Finance Bill, as has already been stated by M1. Manubhai Shah is that a virtual national income policy is in the making with a ceiling on income and a steep rise in taxation which will level down the inequalities and the concentration of economic power. There is also a massive transfer of corporate and personal savings into the public sector which is expected to create more resources. In this I along with some other friends might have our own reservations as to whether the public sector will be able to deliver the goods but, Sir, that is a matter for more discussion at party level and for various other measures to be undertaken.

Coming to the scheme of the Finance Bill. first I want to approach the taxation proposals and see what type of new proposals are going to be made. Here also I am one with Mr. Manubhai Shah when he says that we should first consider the question of this development rebate. He has rightly stated that this development rebate has outlived its utility. Not only that; notable persons are of the opinion that the development rebate has to be on a selective basis but the Bhoothalingam Committee appointed by the Government has also come to the conclusion that there is no necessity now for the development rebate. There is also another aspect of this development rebate. The backward area and various sectors in industry which are highly capitalised still require the

the protection of this development rebate. In this connection I want to say one thing. The Government and the country desires that the small scale sector should be viable enough to compete with the large-scale sector and therefore this development rebate provision should not be withdrawn for the small-scale sector and I hope the Finance Minister will take note of the feelings in the House as well as of representatives of small-scale industries like me and Mr. Manubhai Shah. In this connection so far as taxation proposals are concerned I do not understand how a thousand crores are still to be recovered though the Finance Minister through the Finance Bill and other measures has tried to rationalise the taxation structure so that evasion can be checked and avoidance will be minimum. Here I am very sorry to say that the services and the Administration in the Taxation Department have to be streamlined. Ultimately the big brass in the country know better the technique and management of the Incometax Department while it is the poor small man who while trying to tackle the Incometax Department suffers most and he is the casualty in the process of collection of

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Apart from this, only two days back, I think, this question was brought to your notice by me and by my colleague, Dr. Mangladevi Talwar, that about Rs. 500 crores of income-tax arrears are due to be collected and about Rs. 200 or 250 crores of excise duty have to be collected, if I am aright. In this connection the Government usually promises that vigorous efforts are being made, but the entire lacuna in the taxation law is the recourse to courts. So, some remedy must be found whereby recourse to course is minimised. Nobody can say in this country, when we are in a democracy, that recourse to courts should not be there, but recourse to courts has to be minimised by certain measures, so that such large amounts, which can finance a plan to meet the unemployment menace in the country, can be collected. These amounts should be collected speedily.

Then, Sir, I would like to refer particularly to the incidence of black money. Black money is a scourge of this country. It is running a parallel economic system. A parallel currency is being run by means of the black money and at every stage it is being perpetuated by various means. I do not want to pinpoint that this sector is responsible and that sector is not responsible. What I want to say is that black money has grown to such heights. 5—13 RSS/71

So many experts and industrialists always profess that the steep taxation has created the black money. It may be one of the reasons, but it cannot be the entire reason. The basic reason might be that national character has to be developed at every level.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): That is a very long process.

SHRI A. G. KULKARNI: You are quite correct in saying that it is a long process. Steps to check the growth of black money at various levels are not being implemented...

SHRI PREM MANOHAR: You advise your Government to remove scarcity conditions and you will find that fifty per cent of the black money will be tackled.

KULKARNI: You Α. $\mathbf{G}.$ advise Mr. Thengari not to create this labour bottle-neck. Then, that will create more employment. Black money is not only due to controls. I will give an example. On cotton yarn there is no control, but the textile mills are charging more whenever there is scarcity. The point is scarcity in this country has created black money. Then, Sir, Mr. Prem Manohar and I can claim to know how the industries are working. I can say that besides scarcity other types of attractions are there which are creating black money. The pious hopes entertained by the Government are not going to solve the problem. I am also racking my brain from yesterday. What shall I suggest to the Government? Suppose the problem comes up before me what shall I do?

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): That is more practical.

SHRI A. G. KULKARNI: Black money is there. I think demonetisation and all those things are only a slogan-type of suggestion that will not carry us far. The point is that production has to be increased. It goes without saying, but at the same time some measures will have to be evolved. In the twenty or thirty minutes of my speech if I go on developing this subject I will lose all my other points. I only want to say that black money has to be given special attention whereby we can take recourse to steps which are more penal than only be at the slogan stage.

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About the other two aspects, firstly I want to deal with the unemployment problem. As stated by Mr. Manubhai Shah, a sum of Rs. 155 crores have been provided in the Finance Bill for the yearly Plan. Then there is the scheme with a provision of Rs. 50 crores, another sum of Rs. 25 crores has also been added. And there is a backlog in the previous expenditure. But all said and done. I think a really truthfull implementation policy on all these various schemes of employment-orientation is necessary. For the development of the small scale industry, the Government has announced various schemes through the assistance of the nationalised banks, through the Development Commissioner of Small Scale Industries. But actually a worth-while effort I do not see-I am directly connected with the smallscale industry—whereby an educated entrepreneur coming out and entering the field can undertake some industrial activity. The difficulty seems to be this. All assistance is announced. But there is complete lack of coordination right from the supply of raw materials, finance and the marketing side of the entire problem. About the problem of the small-scale industries and about the removal of unemployment, we only talk of theories, about grand schemes. But actually at the grass-root level the entrepreneur is faced with immence difficulties right from the selection of occupation, the scheme of arranging finance, connection of electricity and marketing facilities. For all these things some coordinating authority is required. In this connection I want to suggest to the hon. Minister, from my experience of the last 25 years in working in the small scale industrial sector and attending to the various Seminars of an all-India level. There are many schemes like the rual industrialisation scheme, the State Banks educated employment scheme and also various other schemes. I think, the biggest weakness of these schemes is the absence of viable marketing arrangements for the small scale industries. The Government should help through better marketing arrangements, through institutions like the STC. And this arrangement should be made at the State level also. It has got a federation of marketing organisation at the Centre. But unless at the State level also marketing organisations are created, this rural industrialisation and educated unemployment problems will not find a solution. That is one of the important suggestions in this connection.

Sir, the funds suggested in the Finance Bill are too meagre. I have worked out on my own. What is the backlog of the unemployed at present, even on a population basis? I have found out, if we want to provide for 200 days' work at Rs. 3 per day minimum for a population between 20 and 40, a sum of Rs. 5000 crores will be required over the plan period. That means Rs. 1000 crores are to be provided annually for removing unemployment, for providing employment to a man or a youth. In this connection I think there are great chances in the cooperative sector. Why I am emboldened to say this is because the cooperative processing activity and industrial cooperative activity will find an out let to a huge number of rural educated and rural uneducated youths and it will really help the Government in solving this problem. I find that the marketing cooperatives can actually immediately abmany. There are about 27000 sorb marketing cooperatives in the whole country. Now there are Rs. 50 crores for the rural employment scheme and also another 25 crores which you are providing. And the whole scheme can very easily absorb many people, if there is the injection of the required type of incentive to the rural sector in the cooperative field.

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That scheme can be floated by giving subsidy to the co-operative processing societies so that they employ educated people to manage their co-operative processing activities which are at present being managed by uneducated people so that more viable and efficient co-operative processing activity will be created.

A similar necessity is there in the case of small industries also. Decentralised opportunities have to be developed in the rural areas and for this purpose also agroindustry is a better proposition for giving employment to the population (*Time bell rings*) I will take another ten minutes

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): Five minutes.

SHRI A. G. KULKARNI: In this connection I have found out, if you want to see that more purchasing power is generated which will give more opportunities for selling products to the small-scale industries you will have to extend the marketing Act to the various States. Sir, in this country very few States have initiated the Marketing Act. At present the sale and purchase of agricultural produce is done through mandies by, what you call

conceded methods of fixing price underhand or. what you all, under the shirt system or something like that. Actually, that is the rate given to the agriculturists in the Maharashtra State, in Gujarat, in Mysore also. With the passing of the Marketing Act, the commodity market is an open market and it is regulated and it gives more purchasing power to the agriculturists. These are, Sir, some of the avenues.

Sir, I do not say that the Government has failed in its attempt, because the Minister himself has stated that he has initiated a discussion with the Chief Ministers to tap the rural rich people. Sir time has come when agricultural income tax has to be put on the agricultural sector which has become affluent due to Government measures or irrigation, development of marketing, development of commodity market and other types of activities. So the time has come when resources are necessary. It has to be made further broad-based. The agricultural community which has benefited by Government schemes has to be brought within the ambit of this tax.

In this connection, the Government must not go by urban economic approach, namely, straightaway tax the agriculturists. Sir, to define the profits made by an agriculturist is very difficult because it all depends on various factors which may not be inter-related. And, therefore, for this purpose, a worth-while, a practical scheme can be initiated where on commercial crops per acre tax can be applied. The Government should either amend the Constitution or have negotiations with the State wherein this money will come to the Central Exchequer.

Similarly, there is another aspect. Sir the Government has not got enough powers because I myself have written a letter to the Finance Minister about foreign money. I had chance to go with a Parliamentary Delegation abroad and I found that Indians, who have earned millions of pounds and dollars, are staying in Africa, U. K., Europe, U.S.A. abroad and Canada. Now the Yugoslav Government have shown the way. Why our Government should not do the same thing? It is a practical scheme. It only says that any national of Yugoslavia, who has got foreign assets, can credit that amount in Yugoslav banks in foreign currency. That amount will belong to him. He can draw any amount. And experience has shown that no Yugoslav national has drawn more than 5-10 per cent of the amount.

In India, because of the scarcity of foreign exchange, it may go to 20 per cent or 25 per cent. But if you want to get foreign exchange at your doors, please request our nationals who are staying abroad to bring their money and open a foreign exchange account for each individual who has foreign exchange, and allow them to draw whatever amount they want, so that this talk of brain drain also will not be there. This brain drain is also a kind of export. I am not at all shy when our people go abroad. Let them go abroad and let them earn money. But give them sufficient incentives to send that money back and keep it in Indian banks, so that they can also utilise it and the country also will be benefitted.

THE VICE-CHAIRMAN (SHRÍ AKBAR ALI KHAN): Thank you.

KULKARNI: Only SHRI A. G. two more points, Sir. Regarding excise the Government has really made rational efforts to streamline the excise law, excise taxation, etc. But, Sir, in his speech the Finance Minister said that he has much to say about the self-removal scheme enunciated two or three years back. Sir, the self-removal scheme is abused to the highest extent by the industrialists in this country. In the case of sugar, for instance, how much has the recovery gone down? How much of it has been due to geological reasons or reasons of fertilisers, rain and so on? Sir, the actual recovery in sugarcane is suppressed and the entire mechanism of the audit parties going to the factories and so on is only an eye-wash. It does not help the Government to collect the right amount of tax. Similarly, Sir, in the textile industry, what is the percentage of fent? Under the excise law, any piece-length below 1.5 metres is fent. They take out blouse pieces, shirt pieces and all types of pieces and they do not pay excise duty or pay only minimum excise duty and then these are sold as finished products at fantastic prices. That is why I have suggested to the Finance Minister that a review of this scheme has to be undertaken and I thiak immediate measures have to be taken in this regard. because the Government is losing a huge revenue. Similarly, I do not understand why the Minister has given certain concessions to the hand bleachers. I would like to tell the Government that it will be losing a very huge amount. It is the traders who will take the benefit. If the benefit goes to the small men, I am prepared to support it. But it is the traders who are swindling

[Shri A. G. Kulkarni]

the Government. The cinema magnates and mill owners in Bombay have put in hand bleaching units.

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BABUBHAI M. CHINAI: SHRI What about Members of Parliament?

SHRI A. G. KULKARNI: Members of Parliament also have put in.

BABUBHAI M. CHINAI: Their wives also.

A. G. KULKARNI : Their wives, their fathers and their children also. You know better.

Sir, my last point is, what is the necessity of excluding this art silk weaving industry? The art silk weaving industry is protected by the Government for the last two or three years. The entire Budget system and the excise provisions have tried to protect the art silk weaving industry in this country. What the reasons are, I do not know. What is the justification for putting the art silk weaving industry outside the purview of excise? Ultimately art silk is a luxury fabric, as you know. What is the justification for excluding this industry?

(Time bell rings).

Sir, I support this Bill. I take this occasion to congratulate the Finance Minister and the Government for laying this foundation for a socialistic orientation of the Budget.

SHRI N. K. KRISHNAN (Kerala): Mr. Vice-Chairman, while discussing this Budget I think it is necessary to take stock of certain serious developments that are taking place in this country and in the thinking of the Government of India itself, and this is reflected in the present Budget and in the reply given by the Finance Minister in the Lok Sabha to the criticisms made of the Budget there. While there is a lot of talk about concentration of economic power in the hands of a few being removed and while the Constitution is being amended—and these amendments are welcomed throughout the countrybeneath all this, some very ominous developments are taking place which indicate that the Government of India is sliding back even from the mild anti-monopoly positions which were sometimes before the elections. Even the Industrial Policy Resolution of 1956 is being gone back upon. The Minister of Industrial Development after the election has been going up

and down the country and the entire burden of his speech is, in essence, that the whole philosophy and programme of the Government today seems to be not to curb monopoly, much less to eliminate monopoly, but to appeal to the big monopoly houses for their cooperation, to appeal to them to be good boys, to promise them more concessions and to try to "regulate" them. It has already been made clear that the monopoly houses would be allowed expansion and entry into medium and small scale sectors. And this is being justified on the ground of cost, efficiency, export commitments, and location in backward areas. In fact, the Economic Times the other day commented that the policy of the Government to check concentration of economic power is at best becoming a policy of location concentration. The whole policy of allowing mini steel plants in the private sector is just a reflection As far as the guidelines for conversion of loans from public sector financial institutions into equity capital are concerred, the Finance Minister's policy has made it clear that even the Dutt Committee's recommendations have been totally ignored. The conversion clause is being made optional and discretionary and applicable only to future A very big opportunity is being missed of taking over the most profitable monopoly houses without paying a single paise compensation.

Now take the Monopolies Commission itself. Reports have appeared in the press which show that the Monopolies Commission itself is now in a state of crisis and the majority members of the Commission themselves have started supporting in a big way the grant of licences to large industrial houses and dominant undertakings. The whole basis of the Monopolies Commission is being questioned inside the Commission itself and a big controversy is going on. Very important questions involving the big Industrial houses, Birlas, J.K. industries etc. all these are now before the Monopolies Commission, questions of mergers, questions of expansion of monopoly houses, questions of new openings, all these are before the Monopolies Commission and it is in this situation that the very essence, the very political basis of the Monopolies Commission, is being challened by the majority members of the Commission themselves.

In the case of oil we have a very clear case. A total capital of Rs. 111 crores was invested by the three foreign oil companies and they remitted profits of Rs. 225.96 crores in 1968-69, double the invested capital. And the whole anti-national policy of these oil companies is very clear, the part they played during the Indo-Pakistan war and the black mailing which they are doing to day taking advantage of the Bangla Desh situation. And yet we are told the Government is thinking, prevaricating, delaying; all kinds of evasions are bering thought of, instead of straightaway nationalising them.

As far as the policy of the nationalised banks is concerned, after nationalisation the facts of the last two years clearly show that only a very meagre share in the total advances of the nationalised banks has gone to the priority sectors. The total advances rose by over Rs. 900 crores to nearly Rs. 4,000 crores. Yet advances to the priority sectors, that is, small-scale industry, medium industry and agriculture, rose onlyby Rs. 458 crores to nearly Rs. 900 crores which means that the monopolists, hoarders and speculators still manage to corner more than half of the available additional funds.

Even here during the last two years, there has been a slow down in the advances to the priority sector. In the first year after nationalisation, 56 per cent of the increase of aggregate advances went to the neglected sectors. In the second year this percentage has fallen down to 40 per cent. Of nearly Rs. 3,900 crores of advances of the public sector banks in March this year, a petty pittance of Rs. 198 crores alone has gone to agriculture. The needs of the agricultural sector was placed by the Venkatappaiah Committee at nearly Rs. 1,500 crores in 1970-71. Small-scale sector has been starved and it got only Rs. 440 crores out of Rs. 4,000 crores of additional advances. The other day the Chief Minister of Kerala was inaugurating a scooter factory started by a cooperative of unemployed engineers and technicians in the Allepey district. There he revealed that this co-operative which is a very big instrument for giving employment to people, went from one nationalised bank to another nationalised bank and could not get even Rs. 10 lakhs

Mr. Vice-Chairman, the entire policy of the government and the entire credit policy of the nationalised banks have their effect on unemployment, and prices. One can very well imagine this "because advances are being given for" hoarding and speculation activities and this has aided in pushing up prices.

The price question has become the most important question. The Finance Minister talked in the Lok Sabha about it. What is his prescription? He said more production and development of consumer resistance and that also has been added as another item in the gareebi hatao programme. Consumer resistence is very good. I am waiting to see how the Home Ministry is going to react when this movement develops in a big way throughout the country. It is going to develop. Another prescription is more production. Very good. But how to get more production? Rs. 4,500 crores have been invested in the public sector and the public sector is now being sabotaged. That is my charge. It is being sabotaged by the agents of the monopolists, and by bureaucratic inefficiency and corruption. If you take the public sector projects and go deeply into their working, you will see that their production has fallen because of defective supplies of raw materials, ancillary materials and tools; bad machine maintenance; possibility of utilisation of production capacity not solved by the management, delay and sabotage of construction works in these projects; no adequate supply of electric energy and water in many public sector projects and rotten and corrupt management. These are the main reasons for low production and these are the reasons which have to be tackled if production has got to be increased.

Take the first two years of the Fourth Plan. The other day the Times of India correspondent has given facts about the Planning Commission discussions and it was made clear that as against the targeted: outlay of Rs. 1,200 crores in the first two years of the Fourth Plan, the actual investment was only Rs. 950 crores and this is in the core and heavy industries. What are the reasons given by the Planning Commission itself? It makes very strange reading. Shortfalls largely because of delay in initiation of new projects, inadequate preparatory work on projects taken on hand for execution, lack of adequate pre-construction investigation, delay in civil works, delay in ordering plant and equipment, escalation in estimated cost, and delay in supply of planto and equipment and shortfalls in respect of both potential and actual utilisation of irrigation benefits.

Sir, these are the reasons which the Planning Commission itself has given for these shortfalls in the Plan. And, what do these mean? It is amazing, Sir. It is nothing but absolute corruption, inefficiency and

[Shri N. K. Krishnan]

sabotage, on the part of those incharge at the top.

Now, Mr. Vice-Chairman, Sir, if production has got to be stepped up, as Mr. Chavan pointed out, then you have to tackle it at the root. Today, Sir, I must point out, in many sectors and in many fields there has been deliberate sabotage and there has been the creation of shortages and scarcity by the monopolists in order to push up prices. There is a talk of price hike in all industries, in the coal industry, in the steel industry, in the paper industry, in the textile industry and in other industries also. And, Sir, if this problem is to be solved, the problem of production, antimonopoly action is needed and in stead of that, in the name of production, the workers are being addressed sermons. workers have been told that they must accept wage-freeze, that they must work hard to increase production, that they must work hard in order to increase troductivity. Therefore, Sir, instead of t ackling the real question of production and instead of tackling the management in the public sector projects and preventing bureaucratic sabotage, the workers are being given big sermons in the name of production. In this connection, Sir, I must point out one very significant fact which has been given in the National Labour Commission's recommendations. In the recommendations of the National Labour Commission, it has been said that the percentage of wages to value added by manufacture has declined from 50% in 1950 to 40% in 1958, to 36.5% in 1964, the last year for which such figures are available. In simple language, it means that the rate of exploitation of the workers has steadily increased. Therefore, Sir, it is no use sermonising the workers and talking to them about production. You have to tackle the problem of production at it's real roots. Therefore, Sir, the production problem is a problem of proper radical reorganisation of the entire public sector managements, of removing the agents of the vested interests and the bureauacrats and the monopolists from them, Secondly, Sir, the problem of production is he problem of statutory and compulsory trade union recognition, of collective bargaining power for the workers, and of ensuring that workers are given real control of management at all levels.

Now, Sir, take the question of prices. I have already told you that in many cases deliberate shortage has been created

by sabotage and that is the new tactic of the monopolists in the new situation. Now, take the question of black money. The Finance Minister has said that it has to be tackled at its source. What is the source of black money? It is monopoly The whole history of black money we know. It started in the textile industry, if I may be permitted to say so. Sir, in this connection, Shri Kandubhai Desat himself has written a book years ago saying that the entire starting-point of black money was the textile industry and the corruption and the fraud in the textile industry. Therefore, if you want to tackle it at its own source, then, do not talk about evaluation of property and other things today. Take away the power of monopoly. I must say, Sir, that I cannot understand this allergy of the Government to demonetisation. If crores of rupees of black money are going round in this country, I say, the only sensible solution is demonetisation, in order to check its operation.

Then, Sir, take the question of hoarding and speculation. Now, the banks, the nationalised banks, themselves during the busy season of 1970-71, advanced nearly Rs. 500 crores against agricultural commodities and vegitable oils, for speculation. Why cannot such advances against agricultural commodities for hoarding and speculation be forthwith stopped? Then, the other thing is forward trading. In some cases, Sir, forward trading has been banned. But you know, Sir, the "Hindustan Times" correspondent has given two days back, full details of a very flourishing, illegal, exchange operation here in Delhi doing illegal forward trading in the banned agricultural commodities and vegetable oils and, according to him, on some days one crore of rupees passes hands here in Delhi in this trade. And such activity goes on also in Bombay, Calcutta and scores of other centres also.

It is said to be one of the biggest rackets. Rs. 15 lakhs of unaccounted money changes hand every day in the Fatehpuri building alone in Delhi.

AN HON. MEMBER: Every day?

SHRI N. K. KRISHNAN: Yes. I am reading the report:

"There have been days of "heavy fluctuations in the market, when Rs. I crore in cash reported by changed hands..."

AN HON. MEMBER: What is the Police doing?

SHRI N. K. KRISHNAN: That also I have got:

"It is not that the police do not raid the building. They sometimes do. Yet surprisingly a bellrings some 20 minutes before the raid is due and everyone disappears"

(Inturruption) Therefore, make the ban on forwarding trading really effective.

Then, Government are taking no steps to cut down non-Plan and non-developmental expenditure. The non-Plan expenditure in 1961-62 was Rs. 656 crores; in 1970-71 it increased to 2,060 crores of rupees. It goes on like that. Non-development expenditure has also gone on rising like that. Civil expenditure also has gone on rising like that. And Government keep on talking all the time "economic discipline". The only thing they mean by "economic discipline is to suppress the demand of the Central Government employees for more dearness allowance, whereas hundreds of crores of rupees can be cut down in. non-developmental expenditure. Therefore, this must be done immediately

Tax arrears themselves amount to Rs 1,000 crores—56 per cent of income-tax and 26 per cent of corporate tax, for which the monopoly houses are responsible. Who are the main culprits in tax evasion? A weekly in Delhi the other day has given some very interesting facts on this question. According to that weekly large number of industrialists whose group as a whole have assets of Rs. 5 crores and more, according to the Monopolies Commission Report, do not have among them any members having an assessed income exceeding Rs. 1 lakh between 1962-63 to 1964-65.

AN HON. MEMBER: They have all become socialists.

SHRI N. K. KRISHANAN: Drastic steps are needed to collect arrears and punish avasion. The Bangla Desh problem is getting more serious. And that's why I say that in addition to all these measures there must be public control of all the major essential commodities which enter into the working class and middle class consumer price index and they must be supplied to the common people at a reasonable prices. Therefore, unless the whole policy question is properly reviewed and the present dangerous trends reversed, and unless firm action is taken against the monopolies, to check the rise in prices it is absolutely

no use asking the people for more sacrifices. In the immediate future, we are going to face a very serious situation. Already, an economic crisis has stared in the U.S.A. 1970 in the U.S.A. was a year of unprecedented inflation and American economists have written that the U.S.A. will try to solve this problem at the expense of the developing countries. Nearly 30 percent of our exports this year will purely go towards debt repayment. In such a situation, it is necessary to seriously think of a moratorium on all debt repayments involving foreign exchange if this country is to be saved and defended from the offensive of the capitalist world market at this critical juncture. It is necessary that the entire policy of the Government regarding monopolies is changed. is necessary also that as the question of resources mobilisation is concerned, the policy that has been pursued so far has to be reversed. Hereafter the resources will have to come from a proper, efficient running of the public sector, and from steep taxation on the Corporate sector and the rural rich, besides action to unearth black money, collect tax arrears and check tax evasion.

The Finance Minister, probably in an unguarded moment, said in the Lok Sabha that he felt sorry that more taxes against the corporate sector had not been levied. The moment the Finance Minister's statement appeared, there was a huge hullabaloo in the Bombay stock market. And the very next day the Finance Minister comes back and says "No, no, no; no fresh taxation is going to be made". He did not mean fresh taxation on the common people; he was talking about taxation on the corporate sector. This policy has got to be changed and unless this policy is changed, you cannot appeal to the people to make more sacrifices, we cannot turn the corner as far as the present economic situation in this country is concerned.

SHRI M. K. MOHTA (Rajasthan): Sir, at the outset let me congratulate the hon. Finance Minister for reducing some of the turdens in the form of increased levy on articles of mass consumption that he announced in the hon. Lok Sabha the other day, although I cannot help feeling that the reliefs that were announced in respect of coarse cloth and maida earlier were such that it leaves a lurking doubt in the minds of many that from the very outset these two levies were meant to be nothing more than red

[Shri M. K. Mohta]

herrings which could be drawn across the legislators and which could later on be conveniently withdrawn for receiving a lot of applause from Members and the public. Having said this, I must make it clear that the structure of taxation which the Finance Bill presents is not as to promote more industrial activity or to encourage exports of the country to earn the much-needed foreign exchange or to provide greater opportunities for employment which is the prime need of the hour.

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The main provisions affecting particularly the corporate sector are not growthoriented and, far from promoting economic expansion, they impose disabilities which are likely to retard growth. There is little to stimulate industrial expansion or encourage exports or open up increasing avenues of employment.

FSHRI MAHAVIR TYAGI (Uttar Pradesh): Sir, the Treasury Benches have no one there except the Minister. That is the interest that party is taking in this matter.

SHRI BABUBHAI M. CHINAI (Maharashtra): Only two people in the ruling party! They have no interest in the finances of this country.

SHRI M. K. MOHTA: Sir, I refer particularly to the three or four provisions concerning taxation of the corporate sector which are of a very farteaching nature indeed, namely, the advance notice regarding the withdrawal of development rebate, tightening up of measures against tax evasions, higher sales tax on companies, reduction of relief to priority industries along with the shorting of the list of priority industries.

Sir, I would like to submit that the need of the hour is 'increased production' and this increased production can come only if proper fiscal incentives are given to enterprises which venture to come into the field, which are considered essential for the economy of the country. This list or priority industries should be such that all the important industries or at least the more important of those industries were covered. From the action of the Finance Minister in reducing the list, it would seem that we have become so over developed in such industries that there is no longer any necessity of providing incentives for them. If one goes through the list of industries covered by the priority industries, one would find from time to time.

that they have not included industries which are essential for the growth of eccnomy. They are mainly those which involve heavy investment and relatively longer period. It will naturally hurt those who decide to set up a prioriy industry on the basis of given tax structure. Some of the newly set up priority industries would not even have reached the stage of profit making by the time they were deleted from the list or made eligible for reduced incentives. Sir, human nature being what it is, incentives play a very great part in human activity and this one particular action on the part of the Government I venture to suggest, would go a long way in regarding the industrial and economic growth of the country.

[(MR. DEPUTY CHAIRMAN) in the chair.]

As regards the development rebate, it has not been properly appreciated by the Government. The depreciation which is allowed to industries on the historical cost of fixed assets passed by such industries is not at al' adequate or sufficient even to take care of the modernisation or renovations, not to speak of completely changing the old equipment with new. The development rebate gives the industries a little incentive and a little help in meeting the high cost of capital equipment that prevails today. The withdrawal of development rebate would be a step in the wrong direction. Sir, I would like to submit that it was not at all necessary to give such a heavy dose if taxation to meet the requirements of the exchequer. To start with, the deficit that has been incurred by the exchequer is mainly on capital account and should have been met from capital receipts. It is a well-established principle of public finance that capital expenditure ought to be met from capital receipts and the aim of the Government should have been easily achieved by greater reliance on loan operations, by stimulating bank deposits, by taxing the agriculture sector which is left untouched by reducing non-developmental expenditure and by increasing surpluses of the public sector. Taxing of the common man by levving excise duty on a very wide front is not going to achieve for the Government the aim of Garibi hatao that has been paraded before the public for such a long time. Sir, I venture suggest that the taxation structure, as it stands today, does not give any incentive even to the small entrepreneur to which a lot of lip service has been paid by the Government

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A small entrepreneur setting up a small scale industry, that means industry having fixed capital assets of not more than Rs. 7 lakhs with the aid of bank finance would not be able to repay even his bank loans out of his profits due to the very high incidence of income-tax even on small-scale industries. If Rs. 5 lakhs are taken as a loan-long-term or middleterm—by such an industrialist and he has to meet the repayment liability of Rs. 50,000 per year, it will be impossible for him to meet this liability because even if he gets a return of 20% on investment which means Rs. 1½ lakhs a year, after taxes he would left with Rs. 44,200 if the concern is run as an individually owned concern. If the organisation is in the shape of a limited company, what he would be left with would be only Rs. 67,500 which, after meeting a liability of Rs. 50,000 would be totally inadequate for paying any dividend on the capital of such a limited company for providing for reserves which are an essential feature of industrial enterprises. If the Government really wants to help the small-scale industrialist and not only help him but help him to become a middle-scale industrialist in due course, then it is imperative that the rate of tax on such enterprises is drastically reduced to 20% or so that a real incentive may be given to such people. Another point I would mention is regarding the increase in surcharge on the Incometax payable by all kinds of assessees—individual and registered firms alike. Increase on Surcharge applied to registered firms is extremely inequitable as it has been repeatedly urged by economists including Mr. Boothalingam as totally inequitable and burdensome tax. I hope the Minister will see his way to eliminate this inequitable tax particularly on registered firms. As regards incentives for savings and investments, I would submit that the so-called incentives are no incentives at all. As the clauses are drafted in the Bill, additional deduction from taxable income will be allowed in the case of saving. up to Rs.5,000 per annum and savings over Rs. 15,000 would be in the total slab between Rs. 5,000 and Rs. 15,000 and the deduction will be smaller than hitherto. This is particularly important because it is in this slab that the bulk of savings are likely to accrue, savings in excess of Rs. 15,000 being generally ruled out because of high rate of taxation. It is therefore, necessary for the Minister to really give some incentives for savings to people who are in a position to save between

Rs. 5000 and Rs. 15,000.

I now come to some of the provisions of the Wealth Tax which have been amended in such a way that they will have retrospective effect, not only Wealth Tax but also some of the provisions of the Income tax Act. It has been conceded by the Government in the past that all taxation measures would be prospective instead of retrospective and in spite of that we find that in the present Finance Bill there are 2 or 3 provisions which are likely to cause much hardship and harassment to assessees. One example of retrospective effect is regarding the deduction of Incometax from salaries of salaried employees. The Minister is already aware that deductions from salaries for the first 2 months of the year have already been made at old rates and also emoluments have been paid higher than the ceiling that the Finance Bill now seeks to impose. It is most inequitable that what salaties have already been paid without knowing what the Government had in mind regarding fixing a ceiling on company salaries should now become subject to taxation in the hands of the companies. Again these are some provisions of the Wealth Tax Act which have been made retrospective 1963. I do not know how right from far the amendments would stand the test in a court of law and whether they would consider it ultra vires the Constitution or not. I am not arguing a technical point. I am only submitting that the harassment to assessees would far outweigh the meagre extra tax that the exchequer is likely to get from this measure.

One or two other provisions which have been made in regard to wealth-tax are also calculated more to harass the assessees than to get any substantial revenue for the Government. I refer to the exemption of Rs. 1 lakh from the taxable wealth of assessees. Up till now Rs. 1 lakh worth of wealth was exempt in the hands of all kinds of assessees but according to the provisions of the present Finance Bill as soon as the wealth of an assessee goes above this leit of Rs. 1 lakh the exemption is completely lost. This provision will not affect the wealthier classes so much as the marginal people, people having wealth of Rs. 1, Rs. 1 or 2 lakhs who will have to pay now a substantially higher wealthtax. Not only that, the botheration involved, the harassment involved in this is such that the Government would do well to restore the exemption limit because the loss to the exchequer in such a case would be only nominal.

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Another point I would like to mention is regarding the valuation of in the hands of the assessees. According to the provisions of the Wealth-tax Act an asset is valued on a certain date quite ignoring the cost that the assessee may have paid for that asset. The point I am trying to make is that the actual wealth in the hands of the assessee is not simply the market value of such assets but the market value minus the potential capital gains liability of the assessee. The capital gains liability is not considered by the assessment officers while assessing the wealth of the assessee. To give an example if a wealth was acquired for Rs. I lakh and now it is assessed to be worth Rs. 10 lakhs the capital gains tax on the difference of Rs. 9 lakhs would come to a very substantial figure and the real wealth in the hands of the assessee would be Rs. 10 lakhs minus this tax liability instead of Rs. 10 lakhs as it now stands today.

The higher wealth-tax on urban property is also the outcome of confused thinking on the question of urban property as such. I can understand if anybody living conspicuously indulging in conspicuous consumption with big properties worth Rs. 5 lakhs, Rs. 10 lakhs or Rs. 15 lakhs, which are being enloyed by an individual or by a family is subjected to a high rate of tax but I sail to understand what anti-social element is there if somebody has constructed an urban property which is enjoyed by dozens or scores of middle class families. This property is rented out to them or scores of small businessmen may take on rent portions of such property and I venture to suggest that such an owner of urban property is performing a very necessary social service by providing to the middle class families and businessmen the necessary accommodation required by them which they cannot afford to build for themselves at their own cost.

I do not know whether the Government has paid sufficient attention to the great problem of housing in all our big cities. Today housing construction has come to a virtual standstill because of the very high marginal rate of wealth -tax on such properties. The owners of such properties have been penalised for doing nothing anti-social at all. I would like the hon. Minister to assure the House that housing activity would not be allowed to suffer because of such misguided notions on the le of urban property in the social context.

Another very important provision in the Wealth-tax Act that is calculated to be anti-production and anti-growth in nature is the treatment for wealth-tax purposes of shares of new ventures. Up till now shares of new industrial undertakings were exempt from wealth-tax to a certain extent. According to the present Bill this exemption will now be withdrawn. I would like to submit that industrial activity is at a low ebb in our country and the need of the hour is more industrial activity and not less industrial activity. This little exemption from wealth-tax in regard to shares of new industries gave a little fillip to a certain class of people to invest in industrial equities. These industrial equities do not yield any return for five to seven years from the date of investment. So, during the initial period if a little incentive in the form of less wealth tax is given, it is conducive to higher growth. It will lead to higher employment and higher production of wealth in the country. The hon. Finance Minister declared the other day that the provision of Rs. 60 crores for expenditure on refugees has already been completely spent and that he would perhaps approach Parliament for a further sanction to the extent of another Rs. 200 crores. I beg to this context that instead submit in of taking a very short-sighted view, it is necessary for the Government to take a broader view of the situation. In view of such a heavy burden on the national economy, it is necessary that definite steps are taken to gear up the economy to boost production, to increase employment and increase activity in all spheres. Unless that is done, a short-sighted policy of levying taxes, which will in the long run completely paralyse the economy is not going to be in the national interest. A little relief and incentive given by the Government can put into effect great investments in productive enterprises and it will yield greater revenue to the Government in the long run. This particular aspect must be kept in view by the Government while formulating their proposals for taxes.

One or two observations regarding black money and then I will conclude. Much has been said about black money and a parallel black economy prevailing in the country. But I wonder whether the hon. Minister has considered that one of the important reasons why black money is created and why it plays havoc with the economy of the country is the imposition of controls, whether statutory or the so-called gentlemen's agreement controls on

articles. When there is control naturally there is a black market also. Human nature being what it is and the administrative machinery of the Government being what it is, it is impossible at the present juncture to stop black market from coming up wherever there are controls. I would therefore like to submit to the Government that in the present scheme of things, increase of prices of a few articles is a much lesser evil than allowing them to pass into the black market, thereby the bulk of the consumers not getting any benefit out of the controlled prices but the Government losing a lot of revenue and the black money being generated for playing havoc over prices. In view of this, the Government would do well to revise its monetary and fiscal policies and I appeal to the hon. Minister to give more incentives for production, for the growth of the economy.

श्री बीo एनo मंडल (बिहार): उपसभापति महोदय, वित्त मंत्री ने अपने बजट को पेश करत हए देश को वचन दिया है कि देश की नेशनल इनकम में 5.5 परसेंट, एग्रीकल्चर में 5 परसेंट, इंडर्म्ट्रा में 8.10 परसेंट और एक्सपोर्ट मे 7 परसेंट बढ़ोतरी होगी और इसके लिये उन्होंने कहा है कि जितना टैक्स गत वर्ष में लगता था उससे बेशी टैक्स लगाना पड़ेगा और उस टैक्स को वसल करने के लिये उन्होंने जो उपाय बताया है उस उपाय में उन्होंने कहा है कि 15 हजार के ऊपर पहले जो इनकम टैक्स लगता था उससे 5 परसेंट टक्स ज्यादा लगेगा । इसके अलावा जो पहले माजिनल रेट आफ इनकम टैक्स सबसे बेशी था उसको बढाकर उन्होंने 97.5 परसेंट कर दिया है। उसी तरह से वेल्थ टक्स में 1 लाख के ऊपर जो पहले टैक्स लगता था, अब 1 लाख को इन्क्लुड कर के उस पर 8 परसेंट और भी टैक्स लगाने की बात उन्होंने कही है और वह वेल्य अगर शहर की हो तो उस पर एडं। शनल 7 परसेंट टैक्स लगाने की बात उन्होंने कहीं है। जो कम्प्युटोशन मे एक सहलियत दो जाती थी वह भी उन्होंने उठा ली है। सुपर टैक्स को भी बढाकर उन्होंने 25 से 30 परसेंट कर दिया है। उन्होंने मांग की है कि इस तरह सें टैक्स बढाया जाय।

इतना टैक्स लगानें के बाद जो रिजल्ट होगा उस रिजल्ट का प्रभाव देंश के उपर क्या पड़ेगा इसकें बार में मैं संक्षेप में कह देंना चाहना हं। जो अन्दाज है उसके मताबिक 1970-71 में जो नेशनल इनकम थी 36,950 करोड़ वह बढ़कर होने वाली है 38,951 करोड़। यानी 3.5 परसेंट केरेट से नेशनल इनकम बढ़ेगी ऐसी आशा मालूम पड़ती है। इसी तरह से जो प्रयोशन था डाइरेक्ट टैक्स और इनडाइरेक्ट टैक्स का उसमे भी इनडाइरेक्ट ैक्स का जो प्रपोर्शन है वह भी बेशी बढ गया है। इसी तरह से अनुप्रोडक्टिव एक्सपैंडीचर का जो प्रपोर्शन था डेवलपमेंट एक्सपैंडीचर के सम्बन्ध में वह करीब करीब 67 परसेंट आ गया है। इसी तरह से दामों में जो बढ़ोतरी हुई है वह 68-69 में 1.1 परसेंट हुई है, 69-70 में 3.7 परसेंट हुई है और 70-71 में 5.6 परसेंट हुई है और 71-72 में वह बढकर 12.3 परमेंट होने जा रही है।

4 P. M.

SHRI MAHAVIR TYAGI (Uttar Pradesh): Sir, on a point of order. Keeping the dignity of the House and the conventions adopted by this House in view when the Finance Bill is being discussed, the Finance Minister himself or some of his Deputy must always be there in the House.

THE MINISTER OF STATE IN THE DEPARTMENT OF PARLIAMENTARY AFFAIRS (SHRI OM MEHTA): Mr. Ganesh was here all the time. He has just gone to the bath room and will be black in a few minutes. And I am taking notes in his absence.

MR. DEPUTY CHAIRMAN: It is only a question of a couple of minutes-In the meanwhile Mr. Om Mehta the Minister happens to be present. He is taking notes.

SHRI MAHAVIR TYAGI: If this becomes the convention, I am afraid this House will lose all its dignity.

भी राजनारायण : श्री ओम् मेहता को फःइनेंस मिनिस्ट्री से क्या मतलब है। SHRI MAHAVIR TYAGI: That is right. But he could ask some other Minister from his Ministry to remain present in the House.

MR. DEPUTY CHAIRMAN: The Deputy Minister should be present in the House for such exigencies.

श्री शीलभद्र याजी (बिहार): अभी आधे घंटे के बाद लोग सभा में वोटिंग होगी और वहां मंत्री जी को जाना होगा, तब क्या हमारा सदन नहीं चलेगा।

SHRI MAHAVIR TYAGI: I humbly submit that in keeping dignity of the House some Minister from the Finance Ministry should remain here. It is also your concern, Sir. Therefore, I suggest that you whisper to them not to waste the time..

SHRI OM MEHTA: I am sorry. Perhaps he has misunderstood me. He was here just now. He has gone to the bathroom only for a couple of minutes. He has come.

श्रो बी० एन० मंडल (उड़ीसा): उपसभापति महोदय, मैं अभी प्राइस राइज के बारे में कह रहा था। अब मैं डैफिसीट के बारे में आपसे कहना चाहता ह। जो फोर्थ फाइव इयर प्लान बना था उसमें यह कंम्प्लेट किया गया था कि पाच वर्ष में 850 करोड रु० का डैफिसीट होगा। लेकिन अभी तक जितना डैफिमीट तीन वर्ष के अन्दर हो चुका है वह 850 करोड़ रु० से वेशी हो चुका है। इस माल यह रखा गया था कि 220 करोड रु का डैफिसोट होगा। अब ऐसा मालूम पड़ता है कि वह डैफिसीट 220 करोड रु० का डैफिसीट होगा। अब मालूम पड़ता है कि वह डैफिसीट 220 करोड रु० न हो कर के उससे भी जो डिफ्रेन्ट स्टेट्स नं बेर्गा बढ जायगा ओवरडू,पट किया है उसके कारण डेफिसीट 260 करोड रु० का होगा। इसके अतिरिक्त वंगला देश के संबंध में 60 करोड़ रु० पहले रखा गया था । वह वहकर 300 करोड और अधिक हो जायेगा तरह से इस साल डेफिसीट लगभग 780 करोड़ (सात सौ अस्सी करोड़) रु० होगा। अब में एक बात की ओर इस सदन का

ध्यान खींचना चाहता है। अभी तक हम लोगोंका जो प्लान बना है उस के सिलिसले में सिर्फ एक बात पर जोर दिया गया है किस तरह से इकानामी में ग्रोथ हो, यानी प्रोडक्शन के बढाने पर हैं। जोर दिया गया है। लेकिन इस प्रोडक्शन को बढाने के लिए भी यह जरूरी है कि जो कुछ देश में प्रोडक्शन है उस का वाइड स्केल पर हिस्टिब्य शन होना चाहिए । हम को सिर्फ प्रोडक्शन पर ही जोर नहीं देना है, बल्कि हमारे प्रोडक्शन का डिस्ट्ब्युशन भी बेंशी सें लोगों में ही इस बात का ख्याल हम को करना है और इस ५२ जोर देना है। अगर ऐसा इसने नहीं किया और मास कंजंब्धन की चीजों को हमने नही बनाया और उन का डिस्ट्रिब्यूशन मास स्केल पर नहीं किया तो इस का नतीजा यह होगा कि हमारी इकानामो की ग्रोथ एक जायगी और फिर हम लोगों को निर्भर रहना पड़ेगा। सिर्फ एक्सपोर्ट पर। लेकिन इस देश की जो स्थिति है उस में सिर्फ एक्सपोर्ट पर ही अपनी ग्रीथ के लिए हम को निर्भर नहीं रहना है। हमारे इंटरनेशनल मार्केट में भी बहत ज्यादा पोटेंशियैलिटी है। इसलिए हम लोगों की इकानमी में इस बात की संभावना होनी चाहिए कि बेंशी से बशी लोगों को जिन को परचेजिंग पावर नहीं है या कम है, वह पावर उन में पदा करनी चाहिए और जो प्रोडक्शन यहां पर होता है उस वाइड स्वेल पर डिस्ट्र्ंव्यशन होना चाहिए। अगर मास स्वेल प्रोडक्शन यहां पर करना है तो निश्चित तरीके सं मास सकेल पर जो प्रोडक्शन होता है उस का डिस्ट्ब्यूशन भो होना चाहिए । इस तरफ भी मैं मंत्री जं। का ध्यान खीचना चाहता हूं।

अभी रूरल अनइंप्लाइमेंट के लिए 5 करोड़ रुपया दिया गया है और 3 करोड़ रुपय अरबन अनइंप्लायमेंट के लिए दिया गया है यानी 8 करोड़ रुपया इस अनइंप्लाइमट के लिए कुल मिला कर बजट में रखा गया है। मैं चाहता हूं कि इस देश में जितने बेरोजगार हैं अगर उन का हिसाब किनाब ठीक से लिया जाय तो हम ममझ ते हैं कि जो अनुइंप्लायड या हाफ इंप्लायड आदमी है उन की संख्या कम स कम 10 153

करोड़ से कम नहीं होगी। दस करोड़ लोगो वे लिए जो प्रोविजन किया गया है वह 80 करोड़ रुपये का प्रोविजन किया गया है। अब मैं सरकार से पूछना चाहता हू कि अभी जितने लोग सरकार में खट रहे हैं मंत्री से लेकर नीचे के चपरासी तक, उन को कितना पैसा सरकार की ओर से दिया जाता है। वह पैसा और जो यह दस करोड़ लोगों के लिए पैसे का एलाटमेंट, अनइंम्प्लाइड लोगों के लिए किया गया है 80 करोड़ रुपया, इन दोनों का क्या रेश्यो है, यह मैं मंत्री जी से जानना चाहता हं।

उस दिन भी बिहार के बारे में मैंने कहा है और आज भी कहना चाहता हूं कि जो इकाना-मिक डेक्लेंपमेंट हो रहा है उसमें फिर वहा दुर्गुण आ रहा है जो कि हमारो इकानामी में पहले से चला आता है यानी रीजनल इम्बैलेंस जो पहले था उस को दूर करने की कोशिश नहीं की जा रही है। इस लिए मैं मंत्रीर्जा वा ध्यान खींचना चाहता हूं कि इस साल का जो बजट है उस में कुछ इस ढंग का प्रोविजन नहीं है जिस में बिहार के प्रति सरकार का कोई रवैया बदल गया हो। ऐसी कोई बात उस में नहीं दिखायी देती। इसलिए मैं चाहता हूं कि वह बिहार का स्थाल करे और चूकि वह बहुत पिछड़ गया है इस लिए उस के पिछड़े पन को धूर करने के लिए काफी उदारता के साथ उसको पेश आना चाहिए।

जो अभी इन्कमटैंक्स की लिमिट है उस लिमिट को ओर ऊपर ले जाना चाहिए यानी साढ़ें सात हजार पर उस को ले जाना चाहिए। क्योंकि आज ऐसा होता है कि जो इन्कम टैक्स आफिसर्स रहते हैं उन लोगो को जो कोई एससी ह उन को डोल करने मैं ही विशेष समय लग जाता है। इसलिए मैं चाहता हूं कि उनका काम उस मान में हल्का हो और जो बड़ें बड़ें लोग हैं उनके ऊपर जो टैक्स लगता है वह इवेड न कर पायें, इस तरह का इंतजाम करना चाहिए।

अब , मेरा कहना यह है कि जैसे दिन बीतता जाता है वैसे वैसे सरकार का अडमिनिस्ट्रेटिव एक्सपेंडीचर बढ़ता जाता है और यह कहां तक बढ़ कर जाएगा इसका कुछ ठिकाना नहीं है। जो कुल टैक्सेशन होता है वह सिर्फ इस गवर्नमेंटल मशीनरी को खिलाने में ही खर्च हो जाता है और जो डेवलपमेंट का और दूसरा काम होना चाहिए वह काम सरकार नहीं कर पार्ता है। इसलिए मैं चाहता हूं कि इस बात के ऊपर अच्छी तरह से विचार किया जाय कि जो गवर्नमेंटल है वह मशीनरी बेसीन बढ़ने पाय। इसका क्या उपाय हो सकता है इस पर गवर्नमेंट को सोचने की जरूरत है और मैं इस संबंध में सरकार को एक सुझाव देना चाहता हूं। चूंकि यह डेमोक्रोसी है तो डेमोकेसो का एडमिनिस्ट्रेशन होना चाहिये और इस देश के जो साधारण लोग है उनके जिर्ये से वह मेड होना चाहिये, यह कोई जरूरी नहीं है कि जो लोग सरकारी नौकरी पा जावें वही गवर्नमेंट का काम करे, जो प्राइवेट लोग है उनमें भी सरकार के काम का बटवारा हो सकता है। तो किस ढंग से काम का बटवारा हो और कौन से काम का बटवारा हो इसको एक कमिशन के जरिये से निश्चय करना चाहिए कि जो प्राइवेट लोग हैं उनके ऊपर गवर्नमेट के किन किन कामों को छोडा जा सकता है और उनके जरिये कौन से काम सफलतापूर्वक हो सकते हैं। तो इस पर भी सरकार को ध्यान देना चाहिए। मैं ऐसा इसलिये कहता हूं कि कई काम किसी शहर मे या किसी नांव में ऐसे होते है जो कि शहर के या गांव के जो रहन वाले आदमी हैं, जो वहां के वाशिदे हैं वह ठीक से कर सकते हैं। जिस पर जो काम होता है उसको वहां के जो बाशिन्दे हैं, जो रूटीन वर्क होता है उस रूटीन वर्क को उनके ऊपर सौधा दे और उनसे हो काम चलाना चाहिये। हमारा पहले एक नारा था एक घंटा देश को दो, तो उसी ढंग से गवर्नमेंट कोई एक स्कीम निकाले कि जो प्राइवेट लोग हैं चाहे वह शहर के रहने वाले हों या चाहे गांव के रहने वाले हों, उनमें जो गवर्न मेंट का रुटीन वर्क है वह बाटा जाय, उन लोगों पर यह सौपा जाय कि वह इस काम को करें और इस तरह से जो आज गवर्नमेंटल मशीनरी के बढ़ने से नया नया बेसी टेक्सेंशन होता रहता है उस टैंक्सेंशन में कमी आवेगी और उसकी वजह से देश की जनता में श्री बी० एन० मंडल]

एक खुशहाली आवेगी, ऐसा मेरा अपना विश्वास है। लेकिन गवर्नमेंट ऐसा कुछ नहीं कर रहा है। जैसे कि सरकारी आफिसों में जो इतने क्लर्क है उन सब काजो काम है उस काम से बहुत सा काम इस ढंग से खत्म किया जा सकता है। एसा आज अन्भव है, मेरा भी और दूसरेलोगों का भी कि सरकारी आफिस में जितने आदमीरहते हैं उनके लिए बहुत कम काम रहता है, वह इधर उधर टहलते रहते है, कोई काम होता नहीं है, सिर्फ नाम के लिये सरकरी नौकरी है, आफिस में जाते हैं लेंकिन उनके लायक काम नहीं होता है और इस ढंग सं भी सरकारी मशीनरी बहुत बेसी बढ़ गई है। इसलिये उस मशीनरी को कम करने की कोशिश करनी चाहिए। फिर भी आज जो रवैया इस सरकार का है, सरकार यह कहती है कि हम समाजवादी सरकार है और इगेलेटरियन सोसाइटी यानी बराबरी का समाज बनाना है लेकिन बराबरी का समाज बनाने के लिये जो हवा-पानी बनाना चाहिये उस तरह की हवा आज सरकार नहीं बनाती है। आज भी जब कोई मकान वगैरह बनाने की जरूरत होती है तो कितने आली जान मकान बनाये जाते है और जितनी सजावट मकान के अन्दर कर दी जाती है उस सब की कोई खास जरूरत नहीं होती है। तो समाजवाद का एटमासफेयर लाने के लिए देश में सरकार को जो करना चाहिये उसके बिल्कुल उल्टा काम कर रही है। इसका कारण है कि सरकार को चलाने वाले जो लोग हैं उनमें जो समाजवाद के लिये एटमासफेयर होना चाहिये और उस एटमासफेयर को लाने का जो दिमाग होता है उस ढंग का दिमाग उन लोगों का और सरकार का अभी नहीं बन पाया है। सरकार के जो लोग हैं उनका स्टाइल है, उनके रहन-सहन का जो ढर्रा है उस ढर्रे से ऐसा मालूम होता है कि समाजवादकी जो बात इनके मुंह से निकलती है वह गायद हिपोक्रे सो की बोली होती है। ऐसा कुछ मालुम होता है। अभी हाल में जो एक लाइसेंस दिया गया है प्रधान मत्री के बेटे के लिये उससे भी वही बात मालम होती है। शायद प्रधान मंत्री समझती हैं कि अभी भी इस

देश में इस बात की गुंजाइश है कि कोई आदमी अपने धन को बढ़ा कर 5 करोड़ रु० सालाना कमा सके। इस तरह की स्थित आज भी हिन्दुस्तान में है। शायद इस कारण इस तरह का विचार उनके दिमाग के किसी कोने में अभी भी बैंठा हुआ है। यही कारण है कि 50,000 मोटर एक साल में प्रोडचूस करने के लिए किसी आदमी को—और वह आदमी उनका हो बेटा है — दिया जाता है। इसीसे हमें मालूम पड़ता है कि जो सरकार को चलाने वाले लोग हैं उनके दिमाग के अंदर शायद इस ढंग की कोई भीतरी भावना नहीं है कि इस देश में सच्चा समाजवाद कायम हो।

श्री नग्द किशोर भट्ट (मध्य प्रदेश) : उपसभापति महोदय, मैं माननीय विच मंत्री द्वारा प्रस्तावित फाइनेस बिल का समर्थन करता हं। श्रीमन, देश के आजाद होने के पश्चात यहां की व्यवस्था को सुचारु रूप देने के लिए और समाजवाद के अपने उद्देश्य की पृति के लिए हम लोगों ने योजनाबद्ध विकास के रास्ते को अख्तियार किया । इसके लिए प्रथम पंचवर्षीय योजना बनी, द्वितीय पंचवर्षीय योजना बनी और तीसरी पंचवर्षीय योजना बनी इस प्रकार तीन पंचवर्षीय योजना के द्वारा देश के आर्थिक कार्य-कम को आगे बढाया है। प्रथम पंचवर्षीय योजना के पदचात् ही कुछ ऐसा आभास हुआ था कि हमको कृषि की ओर विशेष ध्यान देना चाहिए। पता नही किन कारणों से--सरकार के पास क्या कठिनाई थी--यह सब महसूस करने के बावजूद भी इस दिशा में कदम नहीं बढाया गया। परन्त् हमें इस बात की प्रसन्नता है कि पिछले कुछ वर्षो में सरकार द्वारा, शासन द्वारा, जो कृषि की उन्नति के लिए कदम उठा गए है, उसका शुभ परिणाम सामने आया है कि हमको आज अन्न के लिए, अपनी मूलभूत और बुनियादी आवश्यकता के लिए, विसी के अपर निर्भर नहीं रहना है, अपने उपर निर्भर रहने का मौका मिला है, और इतना ही नहीं, शायद वह समय दूर नहीं है, हम उन देशों को जहां अनाज की कमो है, अनाज दे सकेगे । इस प्रकार

Finance

अपनी आवश्यकताओं की पूर्ति करते हुए, समाज की बुनियादी आवश्यकता को हम बिना किसी कठिनाई के, बिना किसी वाहरी सहायता के, पूरा कर सकेंगे। यह सब ठीक है, परन्तु श्रीमन् पब्लिक संक्टर के लिए हम लोगों ने जो कुछ कदम उठाये थे, यह कहना पड़ेगा कि यद्यपि उद्दश्य हमारा बड़ा बुलन्द है, बड़ा शानदार है, मगर शुरू के कुछ वर्षों में यह कहा जाए कि अभी उसकी स्थिति अच्छी नहीं है, तो यह बड़े संतोष की बात नहीं कही जा सकती है फिर भी इतना अवस्य है कि आज पब्लिक सेक्टर का कुछ एसा रुख बदलने लगा है जिससे हमको आशा हो सकती है कि जो हमारा आगे का रास्ता है, उससे हमारा आर्थिक ढांचा और अधिक मजबृत होगा और हम उस दिशा में जा सकरो । इस संबंध में मैं कह सकता हूं कि जहां तक देश की जनता, खास कर श्रमजीवी वर्ग का संबंध है, उन्होंने जम कर, मन लगा कर काम किया है, फिर भी जहां जहां पब्लिक सेक्टर में घाटा हुआ है या किसी प्रकार की कमी रही है तो आज इस वात को सब मानते हैं, बड़े से लेकर छोटे तक, कि आज उतना दोष मजदूरों का नहीं है जितना मैनेजीरियल इस्टेब्लिशमेंन्ट में पाया जाता है। मुझे प्रसन्नता है कि आज अधिकारी लोग इस बात को मानने लगे हैं जैसा कि दो दिन पूर्व यहां इस्पात और माइन्स पर बहस करते हए हमारे इस्पात मंत्री श्री मोहन कूमार मंगलम् ने भी इस बात को माना था कि मजदूरों का किसी प्रकार का दोष नहीं है, अगर कोई कमी बाकी है तो मैनेजमेंट को सही रास्ते पर लाने की है और इस दिशा में जो भी कदम उठाए जा रहे हैं सरकार की ओर से और उद्योग की ओर से, मैं कहता हूं वह नाकाफी है, कुछ और भी करना पडेगा । पहले तो मैनेजमेंट के लोग को अपने मन से यह बात निकाल देनी पड़ेगी कि वे आफिसर है या बड़े लोग है, बल्कि मजदूरों को साथ लेकर, उनके साथ बैठकर बातचीत करनी पड़ेगी। इतना ही काफी नहीं है कि मजदूरों नुमाइंदों को, पबलिक संक्टर के जितने भी कारखाने हैं, उनके मैंनेजमेंट या बोर्ड पर लिया

जाएगा। बोर्ड डाइरेक्टर वना देने से हमारा उद्देश्य कभी प्राप्त नहीं हो सकता है। इसके लिए आवश्यकता इस बात को है कि जब तक कारखानो के सभी स्तों पर मजद्रों के प्रति-निधियों के साथ बैठ कर अधिकारी लोग चर्चा नहीं करेंगे समस्याओं को समझेगे नी, तब तक मुझे डर है कि हम अपने उद्देश्य को प्राप्त कर सकेगे। हम प्रसन्नता है कि इस बात को महसुस किया जा रहा है और इस बात को समझा जा रहा है। आज कुछ ऐसे उद्योग है, वई ऐसे कारखानें हैं जहा पर इस प्रकार के कदम उठाये गये हैं। मै कहना चाहंगा कि इन सब उद्योगों से और पब्लिक सेक्टर के उद्योगों में जिस में हिन्दुस्तान जिंक की माइन्स एन्ड स्मैल्टर भी शामिल है हमारा पिछले कई सालों से संबंध रहा है। अभी वेजेज और काम की हालत के बारे में कठिनाइयां थी जिनको हम ने बातचीत के द्वारा हल कर ली है। मैनेजमेट ौर हम लोग बैठकर बातचीत करते हैं 'विचार करते है कि अगर प्रोडक्शन कम होता है तो न ों कम होता है, अगर प्रोडेक्टिविटी नहीं बढ़ती है तो क्यों नहीं बढ़ती है। इसका परिणाम यह हआ है कि पूरे स्थान में ऐसा वातावरण बन गया है कि मजदूर और मैनेजमेंट में किसी भी मामले के ऊपर कभी कोई अन्तर पदा हो जाता है तो वह बातचीत के द्वारा दूर कर लिया जाता है। जितने भी मजदूर वर्गों के प्रतिनिधि और जो जो मैनजमेट है वे आपस में बैठकर एक दूसरे की बात को समझने की कोशिश करते है और जो भी उत्पादन का टारगेट है उस टारगेट को पूरा करने के लिए मेहनत करते है और काम करते है। श्रीमन्, म मानता हुं कि यह एक बड़ा कठिन काम है, लेकिन जब हम आज देश को एक नये ढांचे में ले जाने की कोशिश कर रहे ह, समाज-वाद की ओर ले जाना चाहते हैं तो इस कार्य को पूरा करना किसी सवर्ग विशष या व्यक्ति विशेष कर्त्तव्य नहीं है बल्कि समाज में जितने भी तब्के है या जितने वर्ग है, उन सब लोगों को भेदभाव भुलकर एक साथ ठैकर निर्माण कार्य में योग देना होगा।

श्रिः नन्द किशोर भट्टी

Finance.

श्रीमन्, कुछ समय पूर्व हमारी सरकारने जिनने भी प्रमख बैंक है, उनका राष्ट्रीयकरण किया था। इस वीच में हमारे सामने कई कठिनाइयां आई गड़वड़ियां सामने सरकार के अनुभव में भी यह बात आई और जो नेशनलाइज्ड,बैंक के मेनेजमेंट के अनुभव में भी यह बात आई। लेकिन इतना समय निकल जाने के बाद भी यह जरूरी हो गया है कि सरकार को और विन मत्रालय को इसके बारे में सोचना चाहिए और फिर से इस पर विहंगम दौल्ट डाली चाहिये तथा जो किमयां और जो कठिनाईयां है साधारण जनता के कामकाज करने में उनको दूर करने की कोशिश की जानी चाहिए। मैं आशा करता हं कि सरकार न कठिनाइयों को दूर करेगी और जनता ो इस संबंध में जो थोड़ी बहन कठिनाइयाँ हो रही है वे भी जला दूर हों जायेगी ।

श्रीमन्, कुछ समय पूर्व हमारी सरकार ने जितने भी प्रमख बैकों के कर्मचारियों की संस्थाएं थी उनके प्रतिनिधियों से वित्त मंत्री जी ने बातचीत की थो। परन्तु में यह निवेदन कर देना चाहता हं कि सरकार को इस संबंध में थोड़ी उदारता से काम लेना होगा । जितने लोगों से बातचीत की गई वे सब वर्गों का प्रतिनिधित्व करते हैं, ऐसी वात नही है, बल्कि कुछ बैंक कर्मचारी ऐसे भी है जो किसी प्रकार से बाहरी प्रभाव में नहीं आते हैं। इस वर्ग के लोग जो इस उद्योग को मजब्त बनाना चाहते हैं, जो मजदूर और मनेजमेंट के संबंध में भी सुधार चाहते हैं, उनकी बात का भी ध्यान रखा जाना चाहिए और ऐसे लोग जिनको मान्यता दी जा चुकी है इसमें न आयें फिर भी जो थोड़ी बहुत इनके साथ संख्या है कर्मचारियों की सारे देश में उनका भी ध्यान रखा जाना चाहिए और उनके प्रतिनिधियों के साथ बातचीत करके उनका सहयोग लेने की दिशा में कुछ कदम उठाने चाहिएं।

श्रीमन्, हम इस देश में समाजवाद की स्थापना करना चाहते हैं और इस दिशा में आगे

बढ़ना चाहते हैं। जब हम दूसरे देशों से अपनी तुलना करते हैं तो हम कह सकते हैं कि पिछले कुछ वर्षों में हमारे देश में काफी प्रगति हुई है । लेकिन इस प्रगति को देख कर हमारो खुशो कम हो जाती है जब हम यह देखते हैं कि आजकल न्यायालयों में कितनी कठिनाइयां उठानी पड़ती है न्याय पाने के लिए और जनता को ठीक समय पर निर्णय नहीं मिलता है। अभी अदालतों में एक लाख से भी केसेज पड़े हुए हैं जिन पर निर्णय ोना है। बड़े बड़े खून हो जाते हैं, कत्ल हो जाते हैं और मर्डर हो जाते है लेकिन उनके केस कई दिनों तक चलते रहते हैं। अभी हमारे मध्य प्रदेश में कई केस ऐसे 20-22 सालों से पड़े हुए है जिन पर फैसला होना बाकी है। इसका परि-णाम यह होता है कि जनता में एक प्रकार से रोष पदा हो जाता है, जो रैसपौन्डेन्ट होता है वह यह अनुभव करता है कि हमें समय पर न्याय नहीं मिलता है आप नई पावर्स अदा-लतों को दें रहें है लेकिन नई पावर्स मिलने पर भी जनता को समय पर न्याय मिलता है। इसलिए मैं सरकार से अनरोध करूंगा कि जुडिशियल सिस्टम में अमूल परि-वर्तन करने की आवश्यकता है। यह प्रणाली हमें अंग्रजों से विरासत में मिली है। उन्होंने अपने लिए और अपनी आवश्यकता के अनुसार इस प्रणाली का निर्माण किया था, परन्तु अल देश जिस दिशा में जा रहा है, जिस प्रकार से हम लोग देश में नई जागृति लाना चाहते हैं, उसके लिए अ।वश्यक यह है कि हर वाद-विवाद के लिए, कोई भी मामला क्यों न हो, कोई भी केस क्यों न हों, उसके लिए अवधि निश्चित कर देनी चाहिए । हमारे मजदूरों के जो केसेज सुप्रीम कोर्ट में जाते हैं उनका अधिक से अधिक महीने या 90 दिन के अन्दर फैसला हो जाना चाहिए ।

मै अनुरोध करूंगा—और जैसी कि जनता की मनोभावना है--कोर्ट में चलते हैं उनमें लोगों को परेशानी न हो, न्याय मिले इस दिशा में कुछ हो सके, ऐ से कुछ कदम उठाने चाहिएं।

[4 AUG. 1971]

कल हमारे सदन में सूचना और प्रसारण मंत्रालय पर चर्च हुई थी। मेरी इच्छा थी कि मैं उसमें भाग लेता लेकिन कई कारणों से मैंने भाग लेना इसलिए उचित नहीं समझा कि **वो** मुद्दे में रखना चाहता हं वे होड़ा-होड़ो में रह न जायं। सूचना और प्रसरण विभाग हमारे यहां काफी बातावरण में शुरू हुआ था। मुझ बाद है कि 1947 में जब मिस्टर बुखारी डाइरेक्टर जनरल थे अशल इंडिया रेडियो के तो प्रसारण का स्टैंडर्ड था, जो मगीनरी थी वह इतनी एलर्ट थी, काम करने वाले लीग इतने एवर्ट थे कि जरा सा भी कोई गब्द इधर उधर हो जाता था तो उनको जबाब देना पड़ता था । समय बीतने के साथ, **जै**सा कि स्वाभाविक है, राजनितिक असर जनता में भी या और सरकार में भी हुआ और उसका परिणाम यह हुआ ियः स्वा**नि**तिकः नियुक्तियां होने लगीं जिससे साहित्यकारों और दूसरे लोगों को भी नौकरी दी गई उनका साहित त्यक गतिविधियों को देखते हुए, लेकिन में यह कहना चाहता हूं कि साहित्यिक सृजन एक काम है बीर प्रसारण बिलकुल टैक्नीकल सा काम है। पहले जो अधिकारी होते थे प्रोग्राम एग्जीक्यृटिव और प्रोग्राम एसिस्टेंट उन सब लोगों का एक चैनल होता था, उनकी क्वाली फिकेशनन्स होती थीं, वह एक ट्रेन्ड काडर होता था, लेकिन जो साहित्यिक लोग आए उन्हें उस ढंग से काम करने को आदत नहीं थी। उन लोगों को राजनितिक पोषण देने की दृष्टि से लिया गया था। परिणाम यह हुआ कि जो एक समय एफिशिएन्ट संस्थान माना जाता था उसमें दो प्रकार के लोग हो गए, एक वह वर्ग था जो सरकारी अधिकारी वर्ग माना जाता है और दूसरा वह था जो स्टाफ आर्टिस्ट्स माना जाता है। इन लोगों में समय के साथ आज इतना टेंशन हो गया है कि ऑल इंडिया रेडियो जैसे पायरफल और जोरदार माध्यम के द्वारा जनता को जो सेवा मिलनी चाहिए, जानकारी मिलनो चाहिए वह नहीं मिल पाती है और बराबर भावनात्मक बनी रहती है। इस प्रकार के टेंशन को खत्म करने का एकमात्र यही रास्ता है कि आल इंडिया रेडियो में आज जितने कर्मचारी 6-13 RSS/71

हैं चाहे रेगुलर स्टाफ में हों या स्टाफ आर्टिस्ट हों उन सब को मर्ज करके एक नया काडर बना देना चाहिए जिससे वे अपने दायित्त्वों को एक दूसरे पर न डाल कर काम करना चाहिए, उस दिशा में काम कर सकें।

श्रीमन्, हम यहां पालियामेंट में समाजवाद की बात करे और दूसरी और ठेकेदारी पर काम होता हो, यह गलत बात है। वह उस प्रकार का शोषण है जो ठकेदार के हाथ के नीचे होता है। इसीलिए एक कान्न पास किया गया जिसकी कन्ट्रेक्ट एबालीशन एक्ट कहते हैं । उस एक्ट को पास हए काफी समय हो गया, लेकिन मुझे अफसोस के साथ कहना पड़ता है कि आज भी कई खदानों और कारखानों में ठके पर काम होता है । ठेके पर जिन मजदूरों को रखा जाता है उन मजदूरों का वेतन इतना कम होता है कि दूसरे मजदूरों की अपेक्षा उनको देखा जाय तो उनको बराबर पौषण का शिकार माना जायेगा। एक अं र जहां सरकार ने आश्वासन दिया है, कानून पास किया है, ठेकेदारी प्रथा को आमूल खत्म करने का, वहां दूसरी ओर आज कानुन होने के बाद भी ठेकेदारी पर बहत से काम दिए जाते हैं। टाटा की माइन जैसी बडी-बड़ी कम्पनियां, जो अपने को प्रगतिशील कहते हैं वह भी ठेकेदारी प्रथा के द्वारा अपना काम करवाना चाहतो है । श्रीमन्, मैं अनुरोध करूंगा कि जो कानून हमने पास किया है ठेकेदारी प्रथा को समाप्त करने सहित उन पर शक्ति से अमल किया जाय और एसी कम्पनियां जो इस प्रकार के कामों में दिलचस्पी लेती हैं या मजदूरों व जनता का शोषण करती है उनका चालान होना चाहिए, उन पर म्कदमा दायर होना चाहिए और ऐसे कानून के खिलाफ काम करने पर उनके विरुद्ध सख्त कार्यवाही की जानी चाहिए।

हमारे देश का आधिक तंत्र बहुत अच्छे तरीके पर चल रहा था, परन्तु दुर्भाग्य कहिये या कुछ घटनाचक इस प्रकार का रहा कि हमारे सामने बंगला देश का प्रक्त आया और हमारे यहां बहुत बड़ी तादाद में रेफ्यूजीज आये। हमारी प्रधान मंत्री महोदया कई बार कह चुकी हैं कि ये लोग

[श्री नन्द किशोर भट्ट]

हमारे यहां हमेशा के लिये नहीं आय हैं, ये लोग तब तक यहां हैं जब तक बंगला देश में परिस्थिति इस प्रकार की नहीं होती है कि ये लोग वहां जा कर सांति से रह सकें। इस संबंध में जहां देश की बनता सब प्रकार के त्याग करने के लिये तैयार है वहां अभी भी कुछ ऐसे उद्योगपति, पूंजिपति लोग है जहां जो यह भ्रांति हैं कि टैक्शेशन के द्वारा या नये-नये टैक्स लगा कर के इस समस्या का समाधान किया जायगा। में यह कहना चाहता हूं अभी हमारे माननोय वित मंत्री महोदय ने स्पष्ट रूप से घोषणा कर दी है कि जहां तक रेफ्यूजीज का प्रश्न है, शरणा-बियों का प्रश्न है, हम उनके लिये कोई नये टैक्स नहीं लगायेंगे, बल्कि यह बात जरूर है कि मभी जो टैक्स बड़े-बड़े पूंजीपतियों आदि से लेना बाकी है जो लगभग 700 करोड़ रुपया होता है उसको वसुल करने का प्रयत्न किया जायगा। यह बाकी टैक्स किस प्रकार से वसूल किया जाय, किस प्रकार से इसको एकट्ठा किया जाय, मैं निवेदन करूंगा भाननीय मंत्री महोदय से कि व इसके लिये एक आवश्यक विधयक, लाय । ऐसा विधेयक आने पर जितनी भी बकाया रकम है उसको हम जरूर एकट्ठा कर सकेंगे। इस प्रकार की फ्रामक धारणाएं इसलिये नहीं फैलाई जाती हैं कि इस से जो समस्या देश के सामने रेफ्यूजीज की है, जो समस्या देश के सामने बंगला देश की है, उसका समाधान होगा बल्क इसलिये फलाई जाती है कि इस समस्या की बोर से सरकार का ध्यान हट जाय जिस से समस्या और गंभीर रूप धारण कर ले। इस प्रकार का प्रचार मिथ्या है और इस संबंध में मै समझता हूं कि जब माननीय मंत्री महोदय अपना उत्तर देंगे तो इसकी स्पष्ट घोषणा कर देंगे।

श्रोमन्, अब मैं शिक्षा के बारे में कुछ कहना चाहता हूं। पता नहीं हमारे मंविधान के बनाने वालों ने शिक्षा को एक कानकरेंट सब्जेक्ट क्यों बनाया। आज शिक्षा स्थिति यह हो गयी है कि स्टेट गवनेंमेंट्स कहती हैं कि

शिक्षा का हमारा दायित्व है और सेंट्रल गवर्नमेंट फरमान पर फरमान निकालती रहती है। उसका परिणाम यह हुआ है कि एक ओर जहां हुम यह चाहते हैं कि देश में भावात्मक इंटीग्रेशन हो, एकीकरण हो और उसके अनुसार हम वातावरण बनाना चाहते हैं, वहां दूसरी ओर अलग-अलग राज्यों में अलग-अलग पाठ्यक्रम है, अलग-अलग किस्म की पढ़ाई होतो है। अगर शिक्षा के क्षेत्र में हम कोई ठोस कदम उठाते हैं और सारे देश में एक ही कैरिकूलम लागू करते हैं तो उस से शायद देश में इंटीग्रेशन की दिशा में एक अच्छा वातावरण बनेगा। भाषा कोई भी हो सकती है, मराठी हो सकती है, तमिल हो सकती है, तैलुग हो सकती है, गुजराती हो सकती है, मगर हाई स्कूल तक जितनी हमारी टैक्स्ट बुक्स हैं उनमें पाठ्यऋम की युनिफार्मिटी होनी चाहिए। मैं समझता हूं कि इस संबध में सरकार कुछ ध्यान देगी। अगर शुरू से ऐसा किया गया ोता तो आज अलग-अलग राज्यों में जो हम भ्रामक धारणायें पाते है और जो अलगाव की भावना कभी-कभी हम लोगों को जाने अनजाने देखने को मिल जाती है शायद वह भावना हम को देखने को न मिलती। गाधी जो भी यह कभी नहीं चाहते थे। इसलिए यह अत्यन्त आव-श्यक है कि हायर सेकेंडरी तक जितना कैरि-कुलम है वह युनिफार्म होना चाहिए ।

इसके पहले कि मैं अपना निवेदन समाप्त कर सकूं, मैं आपका ध्यान मध्य प्रदेश की ओर दिलाना चाहता हूं। अब राज्यों का पुनर्गठन किया गया था उस समय मध्य प्रदेश के बारे में राज्य पुनर्गठन आयोग की यह स्पष्ट राय थी कि इस राज्य में ऐसी परिस्थिति है कि इस के पास विकास के साधनों की कमी है, इसके पास सड़के नहीं हैं, इसके यहां बड़े उद्योग नहीं हैं और सब से बड़ी बात इसके लिए कम्युनिकेशन और रेलवेज की है। रेलवेज के बारे में कितने सारे आश्वासन देने के बावजूद भी कोई कदम नहीं उठाया गया है। अभी भी हमारे यहां राज्य में बहुत से ऐसे हिस्से हैं जिनमें दो

मी मील तक आप चले जायं तो आपको न कहीं कोई रेल दिखायी देगी और न किसी जगह बापको कोई सडक दिखाबी देगी। आज हमारे राज्य के जो वित्त के साधन हैं व इतने नाकाफी हैं. इतने अपयीप्त हैं कि चाहने पर भी शायद इस दिशा में कोई कदम नहीं उठाया जा सकता। मैं माननीय मंत्री महोदय से अनुरोध करूंगा कि जो ब्रास्वासन राज्य पूनगंठन आयोग कि तरफ के हमको दिये गये ये आर्थिक सहायता देने के लिए, उद्योगों को बढावा देने के लिए, उनके लिए कछ कदम उठाये जाने चाहिएं। क्योंकि इस के के बगैर जो हम चाहते हैं कि इग्लेटेरियन कर्सः बनेगी । बने वह समानतायें नहीं हैं। एक बोर उत्तर प्रदेश को ले लोजिये कि जहां रेलों का जाल बिछा है, गुजरात है, तमिलनाडु है, और दूसरी ओर हमारे यहां रेलों की इतनी कमी है कि चाहने पर भी लोग इधर से उधर आसानी से नहीं पहुंच सकते बिल्क प्रदेश के एक कोने से दूसरे कोने तक पहंचने में 36, 40 और 48 घंटे तक लग जाते है। तो आप समझ सकते हैं कि ऐसी हालत में राज्य के साधनों का पूरा उपयोग नहीं हो पा रहा है और उसके लिए जो राज्य की ओर से डिमांड है वित्ताय आवश्यकताओं का, मैं अनुरोध करूगा कि उस दिशा में भी वित्त मंत्रालय की भीर से कुछ ध्यान दिया जाना चाहिये और सरकार उस ओर अवश्य ध्यान देगी, ऐसी मै बाशा करता हूं। इन शब्दों के साथ मैं पन इस विधेयक का अनुमोदन करता हं।

श्री नवल किशोर (उत्तर प्रदेश): उप-समापित महोदय, बजट और अप्रोप्रियेशन बिल पास हो चुका और फाइनेंस बिल लोक समा में से पास होकर हमारे सामने है। श्रीमन्, उस तरफ से समाजवाद की बात बहुत की जाती है। वित्त मंत्री जी ने स्वय अपने भाषण में इस बात को स्वीकार किथा कि उन्होंने कभी यह दावा नहीं किया कि यह बजट समाजवादी है। उन्होंने यह बात भी सही कही कि कोई भी नयी सामाजिक और आश्रिक व्यवस्था सिफं बजटटारी नीति

से लायी जा सके, यह संभव नहीं है बौर वह भी सिर्फ एक ही बजट के द्वारा मैं श्रीमन, उनके विचारों से इत्तफाक करता हूं। समाजवाद लाने के लिए बहुत से कदम उठाने पड़ेंगे। हमको अपने विचारों में, अपनी नीतियों में, अपने कार्यक्रमों में आमल परिवर्तन करने पड़ेगे। मुझे इस बात की खुशी है कि वित्त मंत्रीने कुछ टैक्सैज जो बढ़ाये थे उनमें कमी की और उनमें से जो अधिकांश उन्होंने कंसेशन दिये हैं उनका मैं स्वागत करता है। श्रीमन्, उन्होंने गुरू में ही मैदे के ऊपर, मोटे कपड़े के ऊपर टैक्स को वापस ले लिया था और अब उन्होंने ही रेडिमेड गारमेंट्स, प्रशर कुकर्स पर और फारेन ट्रैबल पर और सिगार्स और चीरुट्स पर भी टैक्स में कमी की है। उन्होंने एक्जैम्पशन के मामले में कम्पनीज के एम्पलाइज के साथ डाइरेक्टर एम्पलाईज को भी शामिल कर दिणा है। दोनों को एक ही पंकित में रख दिया है। सिगार, चीकट और फारेन ट्रेबेस्स को भी उन्होंने इस पंक्ति में रखा जिसमें उन्होंने और वस्तुओं पर कन्सेंशन को रखा है। मैं ज्यादा न कह कर केवल इतना कहन चाहता 🖠 कि मिगार और चुरुट वर जो कंसेशन दिया गया और फारेन ट्रैबेल्स पर जो कंसेशन दिया गया उसके पीछे क्या साइंटिफिक विचार थे या क्या उसके पीछे लांजिक थी, क्या तर्क या या दबाव था, वह मैं नहीं समझ सका। मगर इनका गरीबों से कोई वास्ता नहीं है।

मान्यवर, जिस समय बजट पेश हुआ हम को बताया गया था कि 220 करोड़ का डेफि-सिट होगा मगर अब 15 करोड़ के कंसेशन के देने के बाद 235 करोड़ का डेफिसिट हो जाता है। उस बजट में सिर्फ 60 करोड़ की धनराशि जब हम ने पढ़ी थी शरणार्थियों के ऊपर खर्च के बारे में, उस नमय हम सबको इस बात का ताज्जुब हुआ था और गवर्नमेंट के लोग भी इस बात को जानते थे कि वह एक टोकेन ग्रान्ट है और उसके लिए सिर्फ एक टोकेन एमाउन्ट रख दिया गया है। यद्यपि आज भी हमारें सामने सही इस्टीमट इस बात के नहीं हैं कि शरणार्थियों पर कितना पैसा खर्च

[श्री नवल किशोर]

Finance

होगा, क्योंकि जैसा मिस्टर खाडिलकर ने कहा, हर दिन इस्टीमेट बदलता जा रहा है। शुरू में उन का इस्टीमेट 180 करोड का था। उसके बाद उनका इस्टीमेट 400 मिलियन डालर यानी 300 करोड़ रुपये का बना। यह भी एक दुख की बात है कि इतने मंत्रिगणों के विदेश यात्रा करने के बाद, इतने देशों में जाने के बाद, इतने दरवाजों को खटखटाने के बाद भी जो अब तक मिली है या जिस का वायदा किया गया है वह भी 1 करोड़ 31 मिलियन डालर की है यानी लगभग 100 करोड़ की है। यानी 200 करोड को बात इस हिसाब से अब भी बाकी रहती है। मेरा ख्याल है कि इसी बात को ध्यान में रखकर शायद विस्त मंत्री जो ने कहा है कि बहुत जल्दी ही वे एक सप्लोमेंटरी बजट पेश करेंगे जिसमें शरणार्थियों के लिए 200 करोड रुपये की मांग की जायेगी। उन्होंने यह भी कहा किन मैं इस 200 करोड़ रुपये की पूरा करने के लिए कोई नया टैक्स नहीं लगाउंगा। वह एक बहलावें की बात है। दिल के बहलाने को गालिब यह ख्याल अच्छा है। उन्होने कहा कि जो टैक्स और बढ़ाया है जो इकट्ठा नहीं होता है, वसुल नहीं होता है उसको ज्यादा सर्दा। के साथ वसूल करने की कोशिश की जायेगी। अब यह टैक्स को कैसे वसुल करेंगे, उनके पास कौन सी मशीनरी है मैं जानता नहीं क्योंकि जो अब तक जो भी इनकी मशीनरी टैक्स के अससमेंट की और वसूल करने की है वह काफी डिफोक्टिव है और काफी कम-जोर है। यह भी उन्होंने कहा कि शायद स्टेट से यह मांग की जायगी कि जो उनको केन्द्र से सहायता मिलती है उसमें से 5 परसेंट वह खुशी से छोड़ दें। श्रीमान्, जब यहां से दबाव पड़ेगा तो स्टेंट छोड़ने को मजबूर होंगे लेकिन क्या सरकार ने यह सोचा कि अगर 5 परसेंट हो जायेगा तो उनके जो cलांन्स हैं उसमें और भी कमी आयेगी और जो उनका आर्थिक विकास है उसमें अडचने पड़ेगी और वह काफी रुक जायगा। एक बात

उन्होंने अच्छ) वही कि जो नान-प्लान्ड एक्स-पेंडीचर है, नान-डेवलपमेंटल एक्सपेंडीचर है कभी घटाने की वह करेगे। श्रीमन्, जैसा कि मै आगे चल कर बताउँगा अगर इसमें वह कमी कर सर्फें तो जरूर थोडा बहुत धन उनको प्राप्त हो सकता है मगर इससे डेफिसिट पूरा होने वाला नहीं है। 235 करोड़ के डैंफिसिट को और यह 200 करोड़ का ही अगर खर्चा शरणाथियों पर मान लिया जाय तौ भी 435 करोड का डैफिसिट तो आपका होने वाला ही है और आखिर में वही होगा कि डेफिसिट फाइनेंसिंग की जायेगी और नासिक का जो प्रेस है उसकी मदद ली जायेगी और उसका नतीजा यह होगा कि देश में इंफलेशन होगा, कामतें बढगी और जो सरकारी कर्मचारी है वे इस बात की मांग करेंगे, एजिटेशन करेंगे कि उनके भत्ते और तनख्वाहें बढाई जायं । और इस तरह यह विशंस सिंकल बढता ही जायेगा।

श्रीमन्, अभी इंटरिम सहायता के तौर पर 106 करोड़ रुपया उनको दिया गया और मैं जानता नहीं कि अब उनका जो एजिटेशन शुरू हुआ है उसमें उनको कितना ज्यादा दिया जायगा । फिर यह जो वित्त मंत्री जी का अभी पहला सप्लीमेंटरी है उसके बाद इस तरह के कितने और सप्लीमेंटरीज हमारे सामने पेश किये जायेंगे में जानता नहीं। क्योंकि, श्रीमन्, अब तक 75 लाख से ज्यादा शरणार्थी आ चके हैं और तीन रुपया रोज प्रति व्यक्ति के हिसाब से खर्चा जोड़ा जाय तो ढाई से तीन करोड़ रुपया रोज का खर्ची होता है यानी एक महीने में 90 या 100 करोड़ का खर्ची होता है और एक साल में 1100 करोड़ या 1200 करोड़ रुपये का खर्चा होगा। कोई इसका मकान नहीं दिखाई देता कि दो, चार या छः महीने में रिपयजीज हिन्दुस्तान से वापिस चले आर्येगे इसलियं अन्ततोगत्वा जो खर्चा होगा वह 1000 यानि 1200 करोड़ रुपये से कम नहीं होगा, इसलिये जो डेफिसिट 435 करोड़ का है वह 1200 से 1500 करोड़ रुपये का ही जायेगा जेसा कि मैंने एप्रोप्रिएशन बिल के संबंध में बोलते समय भी कहा था। जब इतना डैफिसिट | इक्वलिटीज हैं, डिसपैरिटीज हैं, उनको कम करने बढ़ेगा तो मैं इस बात को मानने से इंन्कार करता हूं कि नये टैक्स की बात नहीं आयेगी। नये टैक्स आयेंगे और डैफिसिट फाइनेंसिग भी होगा और की मतें भी बढ़ेंगी और सरकारी कर्मचारियों को मांगें भी बढेगी और उनको और भी अधिक यह विशस सिंकल जो है वह और भी ज्यादा विशस होता हुआ चला जायेगा। साथ ही प्रादेशिक सरकारों को भी एक विषम समस्या बन जायेगी क्योंकि बहां भी ऐसी बातें शुरू हो जायेंगी।

श्रोमन्, ये जितने भा कदम उठायेंगे उससे हमारो जो फायनेंस है, अर्थव्यवस्था है उसके ऊपर अधिक बोझा पडेगा और इसका जो उभार है, इसका जो प्रोथ है वह कम होता हुई चली जायेगा। हम भविष्य की बात छोड दें, इस समय जो स्थिति है उससे भी कोई बहत ज्यादा भच्छी तस्वीर हमारे सामने नहीं आर्तः। पिछली जब किः प्रधान मंत्री जी वित्त मंत्री भी थी तब जो उन्होंने पेश बजट किया था उस समय भी करीब 177 वारोड के टैक्सेज लगे थे और अब इस साल 220 करोड़ वे टैक्सेज हैं और, श्रोमन, उस समय भी इस बात का वायदा किया गया था कि कं। मतें नहीं बढ़ेगी, प्रोडक्शन बढेगा, पब्लिक सेक्टर में काम अच्छा होगा और उनकी जो कैपेसिटी है उसका पुरा इस्तेमाल किया जायेगा । उन वायदों के बाद भी जो उपलब्धियां हुई वह इस बात को साबित करती हैं कि उनका वायदा पूरा नहीं हुआ और इतमा ज्यादा टैश्रा का लगाना मुनासिब नहीं था। अब की दफा मी जब हमारे सामने पेश किया गया तो, श्रीमन्, वित्त मंत्री ने चार वातें हमारे सामने रखीं। उन्होंने कहा कि हम को शिश करेंगे कि की मतें न बढ़ें, उन्होंने कहा कि कास्ट ऑफ प्रोडक्शन जो है, उत्पादन की कीमत जो है वह पब्लिक संकटर के अन्दर षटाने की कोशिश की जाएगीं। उन्होंने यह भी कहा कि जो आदमी बेकार है, गरीब है उनकी नये रोजगार देने का कोशिश की जायेगा

की कोशिश की जायेगी। मगर श्रीमन, अभी तक हमारा बजट पूरी तौर से पास नहीं हुआ है, इस मानी में कि अभी फाइनेंस बिल हमारे सामने है, लेकिन कीमते बढ़नी मुरू हो गईं। पिछले बीस साल में की मतें करीब 200 से 250 परसेंट बढ़ चकी है। हर साल आठ-दस परसेंट बढ़ती जाती हैं. .

श्री महेदवर नाथ कौल (नामनिर्देशित): और भी बढेगी।

भी नवल किशोर : जैसा कि कौल साहब ने कहा और भी बहेंगी। गिछले बजट के पास होने के बाद पिछले वर्ष 5-7 परसेंट तक कीमतें बढ़ी थी और इस बार भी अभी से 6-7 परसेंट कीमतें बढ़ गईं। श्रीमन्, वित्त मंत्री की तरफ से कहा गया कि इन कीमतों की वृद्धिं से बचना और उनको रोकना आसान नहीं है । जैसा कि मंत्री महोदय ने लोक सभा में कहा इसके दो तरीके हैं कि एक तो प्रोडक्शन को ज्यादा बढ़ाया जाए और दूसरा यह कि कन्ज्यूमर के रेजिस्टेन्स को आर्गेनाइज्ड किया जाए। कुछ फिजिकल कन्ट्रोल की तरफ भी उन्होंने इशारा किया और कहा कि हमको अपने ऊपर डिसिप्लिन और सैकिफाइस की भावना लानी चाहिए। श्रीमन्, जितना प्रोडक्शन बढ़ेगा वह तो मैं आगे चल कर बताउंगा कि कितना अब तक बढ़ा है।

श्रो महेरवर नाथ कौल : वह पुरानी राम कहानी है।

श्री नवल किशोर: जब बजट उसी ढंग का होगा तो पुरानी राम कहानी होगी। नयी कोई कहानी आपकी कुछ है नहीं । जहां तक कन्ज्यूमर्स के रेजिस्टेन्स का सवाल है, मैं जानता नहीं कि उसके बारे में कौन सी स्कीन उनके पास है, कौन सी तजवीज है, कान सा प्लान है, कौन सी योजना है। फिजिक्ल कन्ट्रोल की बन्त मैं सोच और समझ सकता हूं । एक बात उन्होंने कही, डिसिप्लिन और सैकिफाइस की । सही बात है कि सैकिफाइस करनः चाहिए, लेकिन वह सैकिफाइस पहले आमदनी और दौलत में इन- हमारे मंत्रिमण्डल से गरू हो, गवर्नरों के यहां

[श्री नवल किशोर]

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से जुरू हो, राष्ट्रपति भवन से गुरू हो, उनके रहन-सहन में सादगी आए, स्टैन्डर्ड नीचे आए, में जो स्टाफ गाड़ियां चलती हैं इसमें कुछ कमी आए, तो मैं समझूंगा कि यह इस संबंध में गम्भीरता से सोचते हैं। वरना यह एक चालू बात ही रहेगी। श्रीमन्, पब्लिक सेक्टर का मैं सौ फी सदी हामी हैं और मैं इस विचार का हूं कि जो हमारी कमा-न्डिना हाइट्स हैं इकानामी की, वह पब्लिक सेक्टर में होनी चाहिए लेकिन जो आशा थी पब्लिक-सेक्टर से वह आशा पूरी नहीं हुई है।

[THE VICE-CHAIRMAN (SHRI A. D. MANI) in the chair]

यह जम्मीद थी कि इनसे जो प्राफिट होगा, उससे सेल्फ-जेनरेटिंग इकानामी हम अपने देश के अंदर इस्टेब्लिश कर सकेंगे। हम उससे बहुत दूर रह गए। यह उम्मीद थी कि इससे जो अधिक मुनाफा होगा उसको पुनः इनवेस्ट करने के बाद इम और ज्यादा मुनाफा कमा करके अपनी अर्थ-व्यवस्था को अच्छा बना लेंगे। लेकिन श्रीमन् हिन्दुस्तान स्टील एक सबसे महत्वपूर्ण, सबसे प्रमुख उद्योग है पब्लिक सेक्टर में जिसमें हम करीब 1100 करोड़ रुपये खर्च कर चुके हैं। लेकिन यदि आप देखें तो पिछले 3 साल में इसमें 172 करोड रूपये का नुकसान हुआ है, यानी करीब-करीब लागत पूजी का 1/6 हिस्सा-16.6 परसेंट इसकी पूजी के अंदर खत्म हो चुकी है। यही नहीं, इसकी जो वर्किंग कैंपेसिटी है वह भी अभी इन्स्टाल्ड कैपिसिटी 50-56 परसेंट से ज्यादा महीं हो पाई है। 1970-71 में यह सिर्फ 40 परसेंट थी, जब कि टाटा की जो इन्स्टाल्ड कैपिसिटी थी उसका युटिलाइजेशन श्रीमन्, 91 परसेंट थीं।

हमको जो आंकड़े दिए गणेश साहब ने वह यह हैं कि जो 81 कंपनियां हैं उनमें से 49 ने 1969— 70 में 22.27 करोड़ का मुनाफा कमाया, बेकिन साथ ही वह भूल गए कि जो बाकी 32 थीं उनमें 75 करोड़ का नुकसान हुआ और भव उनको एक साथ जोड़ा गया तो उनको घाटा रहा। इसी तरह जो ट्रेडिंग आर्गेनाइजेशन्स हैं जो मैनफेक्चर नहीं करती है उनको मनाफा

हुआ 48,43 करोड रुपये का लेकिन जो मनु-फैक्चर करती है कैपिटल गुड़स की, उनकी घाटा हुआ है 83.44 करोड रुपये। बोकारो देखें. करीब को पिछले रुपये खर्च करने के लिए उसको मंजूर किया गया था, उसमें से 31 करोड़ तक खर्च हुआ, यानी इस समय खर्च नहीं हो सका। राउरकेला में जो छत गिर गई है, अनुमान किया जाता है कि 22 करोड़ रुपये का उसमें नुकसान होगा और 6 माह तक उसका उत्पादन काफी हद तक रका रहेगा। यही नहीं, पट्टो के मिचल और फटिलाइजर प्लान्ट जो बरौनी और दुर्गापुर में है, भी अपने शोडियूल के हिसाब से नहीं जा रहे हैं। श्रीमन्, उन सब में 3500 करोड़ रुपये खर्च करने के बाद 50 करोड़ रुपये मुनाफा आया है जो करीब 1.5 परसेंट आता है, जब कि प्राइवेट सेक्टर का मुनाफा 7 परसेंट से 11 परसेंट तक आता है। यह बात सही है ---जैसा कि मिनिस्टर साहब ने बताया और मुझे ख्शी है कि जहां तक कि फारेन एक्सचेन्ज की बात है वह 1965-66 में जो 35 करोड रुपये प्राप्त होता था वह 1969-70 में 120 करोड़ रुपये आपने कमाया। इस पब्लिक सेक्टर में इम्प्लायमेंट भी बजाय 2 लाख के 6 लाख बढ गया। अगर इतना ही पैसा प्राइवेट सेक्टर में इन चीजों में लगाया गया होता तब हर दिशा मे प्राप्तियां वही अधिक होती।

इसलिए मै एक दात कहना चाहता हं कि हम पब्लिक सेक्टर के हुक में हैं, हम चाहते हैं कि इसका विस्तार हो, मगर आपको यह देखना पडेगा कि जो पब्लिक सेक्टर है वह मजबूत हो, फायदा देने वाला, अधिक उत्पा-दन करने वाला हो, और वह हमारी इका-नामी के लिए एक शक्ति और समर्थन देने वाला क्षेत्र हो मगर वह हमारी इकानामी पर एक स्ट्रेन न बने। श्रीमन्, राष्ट्रपति जी ने जो अपना अभिभाषण दिया था उसमे यह कहा था कि 'लेबर पार्टिशिपेशन इन मैं नेजमेंन्ट' होगा यानी मजदूरों कों मैनेजमेंट में हिस्सा दिया जायेगा और साम ही साथ उन्होंने

नये काडर ब भने की बात भी कही थी। क्योंकि इमानदारी की बात है और जैसा उधर के साथियों ने भी कहा हैं, काग्रेस (आर) वालों ने कि यह पब्लिक सेक्टर नहीं है बलिक ब्यूरोफ्रेटिक सेक्टर है, जितने भी बड़े-बड़े ब्युरोफ्नेट्स होते हैं और जो मंत्रियों को प्रिय हैं उनके लिए ये पब्लिक सेक्टर हॅटिंग ग्राउन्ड बन गये हैं, उनके लिए आरामगाह बन गये हैं। गवर्नमेंट के जो पैट्ट होते हैं भगर उनका दिल और दिमाग इनमें नहीं होता है, उनको यहां पर भेज दिया जाता है। इसलिए में यह निवेदन करना चाहता हूं कि इस तरह के जितने लोगों को इन जगहों पर भेजा गया है उन्हें वहां से वापस बुला लीजिये और इन पब्लिक सेक्टरों को चलाने के लिए एक नया केडर बनाइये। भौर मजदूरों का प्रबन्ध में शरीक कीजिए तभी स्थिति सुधर सकेगी । श्रीमन्, पहिले रेलवे को काफी मुनाफा होता या लेकिन अत वह भी घाटे में चल रही है। पोस्ट एन्ड टैलिग्राफ जो पहिले कुछ बचाता शा वह भी अब नहीं रहा और यह विभाग भी अब घाटे की तरफ जा रहा है। यह खुशी की बात है कि जिन बनों का राष्ट्रायकरण किया गया उन्होंने इंढ़, दो साल के अन्दर 3256 नई ब्रान्चेज अपनी खोल दी हैं। आपने यह बात तो बतला दी लेकिन यह नहीं बनलाया कि उनका प्राफिट पहले से बढ़ा या घटा। मेरी अपनी सुचना यह है कि उनका आपको है यह बहाना भिल जाय कि चिक नई उनके कर्मचारियो की खोलने से संख्या बढ़ गई है और खर्च बढ़ गया है इस लिए उनका प्राफिट घट गया है। जैसा कि मने उस दिन कहा और आज फिर कहला हूं कि इन डेढ़, दो साल के अन्दर जितना इन राष्ट्रीयकृत बैकों को मुनाफा दिखलाता चाहिये था उतना उन्होंने नहीं दिखलाया है और जिता इन्हें गरीब जनता की सेवा करनी चाहिये यो उतनी नहीं की है। आपका यह दावा है कि इकॉनामी में जो कमाडिंग हाईट्स हैं उनका पब्लिक सैक्टर में होना चाहिये, तो मैं यह कहना चाहता हूं कि बाकी जो बैंक हैं जो विदेशी बैंक हैं उनको आप नेशनलाइजड क्यों नहीं करते।

श्रीमन्, उस दिन श्री गणेश जीने कहा था कि हम स्रोग पब्लिक सेक्टर को किटिसाइजड करते हैं और जो मोनोपोली वाले हैं, मोनोपो-लिस्टिक है. उनको अटैक नहीं करना चाहत है, उन पर हमला नही करना चाहते है। तो मैं उनमे यह निवेदन करना चाहता हूं कि आप कहते कुछ है और करते कुछ है। बिरला, टाटा और डालिमया, ये मोनोपोलिस्टिक हैं जिनको मोनोपोली कमिशन ने जो लिस्ड बनाई है उसके अन्दर यह सब आत हैं। तो मैं उनसे यह जानना चाहता हं कि बिरला को फर्ट-लाइजर का लाइसेन्स किस ने दिया और टाटा को लाइसेन्स किस ने दिया ? उस दिन शेखर ने मिनी स्टील प्लान्ट का लाइसेन्स टाटा और डालमिया के। दिये जाने के बारे में एतना कुछ कहा और फिर आप हम से कहते हैं कि हम उनको अटैक करे? आप उपर से तो अटैक करते हैं। लेकिन भीतर से उनकी मदद करते हैं, उनसे साँठ गांठ रखते हैं और जैसा वे चाहते हैं वैसी बास आप करते हैं।

मान्यवर, जहां तक गरीबी दूर करने की बात है, वेरोजगारी दूर करने की बात है, अभी तक इस सरकार ने इस एक साल में पाच काम किये हैं। एक तो उन्होंने 31 मार्च की बंगला देख के बारे में एक सर्वसम्मत प्रस्ताव पास किया । दूसरा उन्होंने जनरल इन्थ्योरन्स के प्रबन्ध को अपन हाथ में ले लिया इस नियत से कि समय पर उसका राष्ट्रीयकरण कर दिया जायेगा। तीसरा काम जो उन्होंने किया वह बजट पेश किया । काम, उन्होने प्लानिग कमिशन की बदन और पांचवां का स जो उन्होंने किया वह यह है कि कंस्टीट्यणन अमेडिंग बिल ला रहेहैं। ये पांच काम प्रमुख हु और अब आप ही अन्दाजा लगा लीजिए कि क्या इन चीजों से देश में गरीकी हटेगी या बेरोजगारी की समस्या दूर होगी?

प्रस्ताव के बारे में ज्यादा नहीं कहना चाहता हूं क्योंकि उस प्रस्ताव के पास होने के बाद से [श्री नवल किशोर]

75 लाख शरणार्थी हमारे देश में आ चुके हैं और उम्मीद है कि उनकी संख्या एक और सवा करोड़ तक पहूच जायेगी। तो मैं यह कहना चाहता हूं कि आपकी नीतियों का वजह से हिन्दुस्तान का इकौनौमी पर कॉस्टेन्ट स्ट्रेन पड़ रहा है और क्या इसी तरह की नीतियों से देश से गरीबी होगी?

Finance

श्रीमन्, एक कहावत है "नाच न आवे, आंगन टेड़ा", किसी को नाचना नहीं आता था, उसने कहा कि आंन टेड़ा है। आपकी नांतियां डिफोक्टव थीं, उनका इम्प्लीमेंटेशच डिफोक्टव थां, अपने सोचा कि 4 आदिम्यों को प्लानिंग कमीशन से हटा देंगे तो तमाम हमारा सर-ददं दूर हो जायेगा। आपने अकारण ही समय से पहले उन आदिम्यों को हटा दिया और अपने चाहतों को वहां बिठा दिया मगर आपने अपने प्लान में रिओरिएन्टेशन किया हो अपनी नींतियों का रिशक्तिंग किया हो, ऐसी कोई बात नहीं है। यह सब एक मखोल है। कांस्टीटयूशन एमेंडमेंट की बात जब आएगी तब उस पर अपने विचार रखूंग।।

जहां तक बजट का सवाल है, इसमें आपने 75 करोड़ रुपया गरीबी दूर करने के लिए रखा है, उसमें भी 50 करोड़ देहात के लिए और 25 कोड़ हैं जो एजूकेटेड हैं, जो शिक्षित बेरोजगार है, उनके वास्ते हैं। जो शिक्षित बेरोजगार है उनकी संख्या 15 से 20 लाख के बीव में है।

श्रीमन्, मैं एक कोटेशन पढूंगा ---

Dr. V. M. Dandekar, Director, Gokhale Institute of Economics and Politics, Poona says that the Government needed to invest Rs. 800 to Rs. 1000 crores every year to create more productive employment to check poverty and unemployment. Meagre provision of Rs. 25 crores would not even touch the fringe of the problem, but only create unproductive employment through payment of doles to the jobless.

श्रीमन्, यह उनका कमेन्ट है, इसके आगे और मैं कुछ कहना नहीं चाहता। 50 करोड़ जो आपने

रखा है हम नहीं जानते कि उस के लिए आपकी स्कीम क्या है, वह पैसा कैसे खर्च होगा, मोटे तौर पर हमको बताया गया है कि हर स्टेट के हर जिले में एक हजार आदिनयों को एक हजार रुपया साल में दिया जायेगा । मै नहीं जानता एक हजार रुपया देकर आप उन लोगों की कन्टीत्युइंग एम्प्लाथमेंट कैसे देंगे। एक साल के बाद उनका क्या होगा । मुझे डर है कि इसमें कहीं ोलिटिक्त की बात न हो, एक हजार आदमी आप वह छांट जो पोलिटिकल वर्कर्स हों, जो आपकी पार्टी से हमददी रखते हों, उनको एक किस्म का इनाम दे दें। श्रीमन, जो नेशनल सेम्पिल सर्वे हुआ उसमें साबित हुआ कि 60-61 में 62 प्रतिशत देहात के ऐसे आदमी थे जो निहायत गरीब थे, 1967 में यह तादाद 70 प्रतिशत हो गई और अब वह तादाद 80 परसेंट है। तो मै यह कहना चाहला हूं कि इतनी बड़ी तादाद में करोड रूपया कोई माने नहीं रखता है।

आमदनी और दौलत की जो असमानता है उसको दूर करने की बात है, लेकिन आपकी प्रधान मंत्री का जो भाषण है उसमें यही है कि अमीर और अमीर होता जाता है और गरीब और गरीब होता जाता है। इन डिस्पेरिटीज को दूर करने के लिए आपने टैक्सेशन की बात की है और टेक्सेशन में सबसे पहले जो आपने काम किया है वह हैdiscontinuance of the development rebate मई, 1974 से जो डेवलपमेंट रिबेट मिलना था स्माल इंडस्त्रीच को वह बन्द कर दिया जयेगा । वह 17 साल से मिल रहा था। मुझे इसमें कोई आपत्ति नहीं, उसको आप बन्द कर दें मगर स्वयं वित्त मंत्री ने माना है कि इससे केपीटल इनवेस्टमेट ज्यादा हुआ, लोगों को प्रोत्साहन मिला और खद उन्होंने यह भी कहा है कि वे कोशिश करेंगे कि लाइसेंसिंग के तथा दूसरे जो प्रोसीजर्स हैं उनको एक्सवीडाइट किया जाय ताकि लोगों को उसका फायदा मिल सके । उन्होंने यह भी स्वीकार किया कि आवश्यकता है "बेटर कन्सीव्ड टैक्स इन्सेन्टिव" की इंडस्ट्री को बढ़ाने के लिए लेकिन कही जिन्न नहीं है वे इनसेन्टिव क्या होंगे. कृपया उसको बताये।

श्रीमन्, वेल्थ टैक्स की बात कही गई है। सरकार ने कहा है कि एक लाख से ऊपर जिनको टैक्स लगाएंगे, एग्जेम्प्शन नहीं देंगे। इसमें एक दिक्तत की बात है। जो छोटो-छोटो इंडस्ट्रोज हैं, जिनका इनवेस्टमेंट 4-5 लाख से नीचे हैं उनको यह चीज ज्यादा हाडं-हिट करेगी। मैं ज्यादा न कह कर चाहूगा कि सरकाण इसके बारे में सोचे और देखे।

जिनकी आमदनी 15 हजार से ऊपर है उनके उत्पर आपने सरचार्ज लगा दिया 10 मे 15 परमेंट। सब जानते हैं कि आजकल कीमतें 8-10 गुना बढ़ गई है। इस 15 हजार की पिछले कन्टे-नम्ट में देखें तो वह 2000 या 2500 रुपया है। तो मैं यह कहना चाहता हूं कि हिन्दुस्तान दुनिया का सबसे ज्यादा टैक्स्ड कन्ट्री है। समय की कमी की बजह से मैं आंकड़े नहीं दूंगा । एक मजे की बात यह है कि 54 करोड़ से ज्यादा की आबादी है लेकिन सिर्फ 27 लाख आदिमयों पर टैक्स पडते हैं, यानी (5%) 5 परसेंट जबिक इंगलैंड में 39 परसेंट पर टैक्स पड़ता है, जापान में 21 परसेंट पर और यु॰ एस॰ ए॰ में 31 परसेट पर और इस टैक्सेशन में एक चोज है अरबन और देहाती भामदनी । उसमें भी आपने भेदभाव किया है । सहर में सिर्फ 6 हजार का एग्जेम्शन है जबकि खेती करने वाले की आमदनी एक लाख हो, दो लाख हो, तीन लाख हो, उसके ऊपर कोई टैक्त नहीं लगता है। आप कह सकते हैं कि स्टेट का काम है, भगर जब आप हर चीज में स्टेट को गाइड करते हैं तो मैं आपसे जानना चाहता हूं कि इस बारे में स्टेंट को आप गाइड-लाइन देंगे या नहीं? मझे खुशी है कि महाराष्ट्र ने एग्रीकल्चर इनकम टैक्स लगाया है लेकिन उसमें भी 36 हजार तक का एग्जेम्शन है। मुझे डए यह है कि जो इतना ज्यादा टैक्स लगाया है उसका असर वह होगा नेशनल सेविंग आपकी 200 करोड गवर्नमेंट सेविंग जाये. घट 22.7 परसेंट से घटकर 10.6 परसेंट तक आ गई है। साथ हो 220 करोड़ रुपये टैविसज में हाइरेक्ट टेक्सिज सिर्फ 27 करोड़ के हैं और इनडाइरेक्ट टैक्सिज 186 करोड के हैं यानी 73 परसेंट से 80 परसेंट तक है और इनका बोझ गरीबों परही ज्यादा पड़ता है। श्रीमन्, हमारी पर कैपिटा इन्कम जो हिन्दुस्तान में पिछलें डिकेड में बढ़ी सिर्फ चार परसेंट जब कि जापान की 213 परसेंट वड़ी, आस्ट्रेलिया की 87 परसेंट और सिंगापुर की पिछले पाँच साल में 50 % बढ़ी। मैं किसी एक पार्टी को दोष देने की बात नहीं करता, पर इन्हें से साबित होता है कि हमारे यहां जो आर्थिक कार्यक्रम था, जो हमारा प्रोग्राम था वह सही तौर पर कामयाब नहीं हो पाया।

श्रीनन्, एक दिक्कत और है कि वित्त मंत्री डेफिसिट दिखा देते हैं और डेफिसिट की आड़ में वह नये-नये टैक्स लगाने की कोशिश करते हैं और आखिर में हम देखते हैं कि खर्च बहुत कम होता है, खर्च शार्ट में फालत होता है। आपका पिछलें साल का जो प्लान एक्सपेंडिचर है जिसके लिए अब इस बजट में आप ने 155 करोड रुपया ज्यादा रखा है अपने नियाजन के लिए, प्लानिंग के लिए मगर पिळने साल का जो प्लानिंग एक्सपेंडिचर था उस में 200 करोड़ कम रुपया खर्च हुआ बजट के प्रावीजन से और यही नंहीं, 1969-70 में जितना वर्च हुआ था उस से भी कम खर्च हुआ। इसी तरह से रीड डेवलपमेंट में 350 करोड़ रुपये इस साल दिया भया है जब कि आंकड़े कताते हैं कि पिछले दो सालों में कुल 60 करोड़ रुपया ही आप खर्च कर पाये हैं। इसे डेवलपमेंट एक्स-वेंडिचर मे भी काफो शार्ट फाल होता रहा है। तो मेरा कहना यह है कि इस शार्ट फाल की बैक ग्राउँन्ड में, इस की पृष्ठभमि में हम यह कह सकते है कि आप जो आंकड़े पेश करते हैं बजट में वह सही नहीं होते हैं और यह सिर्फ एक बहाना होता है टैक्स बढाने का ।

श्रीमन्, जो ऐडिमिनिस्ट्रेशन है, जो हमारा शासन तंत्र है वह दतना बोझिल हो गया है, इतना टाप हैंवी हो गया है कि 1950-51 में इस का कुल खर्व था 504 करोड़ रुपय हो गया है, करीब करीब 100 गुना बढ़ गया है। यही नहीं, नान-डेवलपमेंट एक्सनेडिचर में हमारे पूरे बजट का 67 या 68 परसेंट आता है। 1950-51 में यह खर्व 291 करोड़

[श्री नवल किशोर]

का था और 1960-61 में यह 541 करोड़ का हो गया और 1970-71 में यह 2160 करोड़ का हो गया है। यह आप नान-डेबलपमेंट एक्सपैंडिचर का हाल है।

इकानामा की बात तो श्रीमन्, यह गवनैमेंट बिल्कुल मोचर्ता नहीं। पिछले सालों में आपको माद हांगा, यह तय हुआ था कि हर मिनिस्ट्री के हर डिपार्टमेंट मे दस परसेंट की इकानामी की जायेगी मगर कुछ भी नहीं हुआ और अब कहीं कोई उस की चर्चा नहीं है, यही उसका जिक नहीं है। तो मैं चाहता हूं कि इसके लिए भी आप पूरा-पूरी कोशिश करें। मुझे याद है कि सन 1967 और 1969 के दो सालों में कुछ सैंपुल चेकिंग हुई थी कुछ मिनिस्ट्रीज की और उनके अंदर 95 करोड़ राये का वेस्टेज पाया गया था, जो कुछ भी थोड़ी सी मिनिस्ट्रीज ली गई बह थी उन में। अगर पूरी गवनैमेंट का चेकिंग हुआ होता तो यह 95 करोड़ों की रकम बढ कर 300 या 400 करोड़ तक पहुंच जार्ता । तो मैं जानना चाहता ह कि जो सेपुल चेकिंग हुआ था पब्लिक एकाउन्ट्स कमेटी की तरफ से उसके आधार पर आप ने इस वेस्टेज को रोकने की नया को शिश की ?

जहां तक टैक्सेज की बकाया का सवाल है, यहां भी कहा गया और वर्ड लोगों ने कहा कि टैक्सेज के जो एरियर्स है वह 731 करोड़ के हैं और जो नेट एरियर है वह 565 करोड़ का है और जो नेट एरियर है वह 565 करोड़ का है और जो नेट एरियर है वह 565 करोड़ का है और अभी तक यह कहा जाता है कि इसको वसूल करने को हम कोशिश करेंगे। श्रीमन, इस मे बहुत सा तो ऐसा भी है जो कि 1960-61 का है, दस साल से पड़ा हुआ है लेकिन वसूल करने की आपकी मशीनरी या कोई एडिमिनिस्ट्रेटिव सेट आज ऐसा नहीं है जिसमे कि आप इस को तेजे से वसूल कर सकें। असेसमेंट और कलेक्शन दोनों की मशीनरी को ओवरहाल करना होगा उसको ज्यादा मजबूत बनाना होगा तभी कुछ हो सकेगा। जहां तक फारेन लोन्स का और पब्लिक हेट का ताल्लुक है, विधान के अच्छेद 392 के

खिलाफ जहां तक मैंने आंकड़े देखे उस के अनुसार यह जो करेंट फाईनें शियल इयर है दम के आखिर तक यह पिक्लक डेंट 15000 करोड़ से ज्यादा हो जायेगा, जिसमें इस वक्त फारेन डेंद 7000 करोड़ से कम नहीं है। हमारे एकसपोट की 42 परसेंट अनिंग सिर्फ इंटरेंस्ट में, उनके जो इंटरेंस्ट और सिवस चार्जेस हैं उनके उपर इी खर्च होती है इस पर हमको 600 करोड़ से अधिक खर्च करना पड़ता है। ब्लैक मनी के बारें में भी कहा जाता है कि दो हजार करोड़ रुपया ब्लैक मनी का है। आज से दो साच पहले वांचू रिपोर्ट यह फिगर थी, आज मद रकम और जादा बढ़ गयी होगी।

THE VICE-CHAIRMAN (SHRI A. D. MANI): Please try to finish because there is one more speaker from your party and I want to accommodate him also.

SHRI NAWAL KISHORE: We will accommodate him. I am just finishing. ता श्रीमन्, खुद भी वित्त मंत्री ने कहा कि एक पैरेलल ब्लैक इकानाभी हमारे यहा चल रही है जः नगर सिर्फ इतना कहने से ही काम नहीं चलें ा उसके लिए आप क्या कर रहे हैं। यह बेबरी की हालत क्यों है ? क्योंकि आप पर यह डिपेंड करता है हर साल दो सौ, तीन सौ करोड़ रुपया तक टैक्स इवेजन में जाता है और वही रुपया आप का ब्लैक मनी बन जाता है मगर आप कुछ कर नहीं पा रहे हैं मैं चाहता हूं कि आप डिमोनीटाइजेशन करें।

अब मेरा आखिरी प्वाइंट है। यह स्टेट्स को आप असिस्टेंस देते हैं उस में डिस्क्रिमिनेशन हो रहा है आदत नहीं है कि मैं से ट्स की, विशेषकर अपनी स्टेट की बात यहां उठाया करूं, लेकिन मैं मजबूर हं यह बात कहने के लिए कि उत्तर प्रदेश, जी हिन्दुस्तान का सब से बड़ा प्रदेश है उसके अंदर पिछले तीन प्लान्स में पब्लिक सेक्टर में जितना इंन्वेस्टमेंट हुआ उसका सिक चार परसेंट उत्तर प्रदेश में हुआ और अब चौथे प्लान में केवल एक परसैंट इंन्वेस्टमेंट होने जा रहा है। बहुत पहले वहां के मुख्य मंत्री डा० सम्पर्णानहर

ने इस बात की मांग की थी कि आप आवादी के हिसाब से हमको इमदाद दीनिए, असिस्टेंस दीजिए, लेकिन वह चीज अभी तक नहीं हुई। दूसरा चीज मैं यह कहना चाहता ह कि आप जो पब्लिक सेक्टर की प्रोजेक्ट देते हैं, पब्लिक सेक्टर में जो इंडस्ट्री देते हैं स्टेट्स के लिए वह आप उस की आवश्यकताओं के हिसाब से नहीं देते । उसकी आधिक और आबादी की जो आवश्यकता है उसके हिसाब से नहीं देते, बल्कि उसमें आपका एक पोलिटिकल फैसला होता है। हमारे यहां एक ट्रैक्टर फैक्ट्री देना आपने स्वीकार किया था और बनारस में 300 एकड़ जमीन उसके लिए प्राप्त की गई और साफ भी की गई और अब हम को पता चला है कि वह दैक्टर फैक्टरी बजाय यू० पी० के हरियाणा को देने की बात हो रही है। एक जमाने से मांग थी की एक ऐटामिक प्लान्ट हमको दिया जाय, सरकार ने अभी तक उसको नहीं दिया है। एक पटेल कमीशन बैठाया गया या वहां के पूर्वीचल की आधिक स्थिति आवश्यकताओं और की स्टंड(करने के लिए और उसकी रिपोर्ट के आधार पर बताया गया था कि 28, 30 करोड रुपया उत्तर प्रदेश को दिया जायेगा कुछ पूर्वी जिलों में खर्च करने के लिये लेकिन उस पटेल कमीशन की रिपोर्ट भी पता नहीं किस कोल्ड स्टोरेज में चली गयी। इसके अलावा वहां के परार्डी क्षेत्र हैं, बुन्देलखण्ड का इलाका है, जो बहुत पिछडा है उन है बारे में भी कुछ नहीं किया गया। मैं चाहता हं कि सरकार इधर ध्यान दे और उत्तर प्रदेश को समचित धन राशि दे। अंत में मैं दो तीन सुझाव देना चाहता हूं आप के जरिये। एक तो इन्कम टैक्स की एक्जम्शन लिमिट बजाय 5000 के 7500 कर दी जाय और दूसरे मैं चाहता हं कि इकानामी हर डिपार्टमेंट में कम से कभ 10 परसेंट की अनद्दलायमेंट जाय । किया चाल जाय. नान-में कभी प्लान खर्ची करने बात भी देखने की है। ब्लैक मनी को बाहर निकालने के लिए मैं चाहता हं कि डिमानोटाइजेशन की बात फीरन अमल में लाई जाये यह बात बहुत से लोगों ने कही है और मैं भी जोर से कहना चाहता हूं कि

जो फारेन तेल की कंपनीज हैं उनको भी आप फौरन नेशनलाइज करें। और विदेशी बैंकों को भी। श्रीमन्, इन शब्दों के साथ में यह आशा करता हूं कि आपने जो बजट पेश किया है उसके कार्यन्वित करने के सिलसिले में सरकार इन बातो पर व्यान देगी और कोशिश करेगी कि उसकी फिजूलखर्ची बंद हो और मंद्रियों के जीवन में, राष्ट्रपति भवन में और राजभवनों में सादगी आये और जो टैक्स हम लोगों से लिया है उसकी इस तरह नये उद्योगों में लगाया जाये कि उसका अधिक से अधिक फायदा देश को और राष्ट्र को पहुंच सके।

THE VICE-CHAIRMAN (SHRI A. D. MANI): Before I call the next speaker, I would like to mention that there are four more speakers who would like to be accommodated to-day and I want the Members to bear in mind that the time has got to be restricted for every speaker. Therefore, I would like the Members to confine their remarks to within 15 minutes. Mr. Goray.

SHRI N. G. GORAY (Maharashtra). Sir, this discussion has given us an opportunity to review the economic situation in the country. I had expected that the Finance Minister, while submitting his demands and the Finance Bill, would really take a survey of the economic situation that has developed in the country after the presentation of the Budget. Sir, nearly two months have clapsed since the Budget was presented and even within this short period, I notice some very disquieting trends which are likely to upset the apple-cart. When I had an opportunity to speak on the Budget I had mentioned two limiting factors which I found the Finance Minister had not taken note of. One was the vagaries of the monsoon. When I mentioned it, the Finance Minister asked me why I was afraid that the good monsoon that we had for the last three years would not repeat itself. Then I had said that there was a cycle and it is very likely that after three or four successive good monsoons this year the monsoon may not be as good. I am very sorry to find that what I had suspected has come true. I hope that the situation will improve. But as the situation stands today, it has to be admitted that we have lost the kharif crep In the northern part of India it is because of the excessive rains which almost destroyed the entire paddy crop. And in the south of India, in Mysore,

[Shri N. G. Goray.]

in Maharashtra, in Andhra Pradesh, there is no monsoon at all. The Chief Minister of Maharashtra has come out with a statement that the situation is likely to worsen because there is no monsoon. Even today there are to lakh people working on relief This is the position. The other works. point that I tried to raise was about refugees. At that time the idea was that the refugees would go back, the situation in Hangala Desh would improve and this would be only a temporary burden that we shall have to shoulder. And there again I had pointed out that the number of refugees will swell and those who had come here may not go back. Now we are being told that the number has already gone beyond 80 lakhs and it is likely to reach one crore. That is what my friend, the Minister of Labour and Rehabilitation, has told us here. These are the two most disquieting features, and if the number of refugees goes on swelling, within a few months we shall have two armies to maintain; one the army consisting of our jawans and defence forces, and the other of refugees. the expenditure involved will be anything up to Rs. 1,000 crores. This is a terrible burden and it seems that we are helpless in the matter. We are only expressing our pious hope that they will go back. We are saying that Yahya will be compelled to revise his policy, that Bangala Desh will come into existence and all these refugees will go back to their hearths and homes. Here again on this occasion let me tell you frankly that even if the situation were to improve in Bangala Desh, not more than 10 per cent of these refugees will go back. Those who have come here are likely to stay and therefore, this burden will be there for us to bear for a long time to come.

The third factor is at that time the entire structure of the Budget was supported by two or three assumptions. One assumption was that the price level could be checked. The other was that the key industries would yield more and more profit. What has happened now? If you look around you will find that the prices are steadily going up and the Government has to confess that they have no remedy to check the prices. When the Finance Minister said here that there should be consumer resistance, I really do not know whether he was cutting joke at the expense of the consumer or whether he really had any idea as to how any consumer resistance could be organised in this country. What does the consumer do.? Our country consists of mostly villages. In a village there may be a single shopkeeper or in some may be there are two. This shopkeeper may also be the Sahukar or perhaps the richest peasant in that locality. He may also be a Sarpanch. Do you mean to say that the consumers who are at this man's mercy will organise resistance movement? If a man of the status of the Finance Minister is openly saying that there should be consumer resistence, then I will tell you that that resistence will be something like what the Naxalites are doing today.

SHRI AKBAR ALI KHAN (Andhra Pradesh): I think he meant the big cities.

SHRI N. G. GORAY: Even in big cities, how do I resist the price rise? As soon as they hear that the budget is coming even before the budget proposals are put across to the people, the prices start going up. Therefore, to say that there should be organised consumer resistence is to just throw up your hands and say that so far as government is concerned, they cannot do anything. If people are prepared to do something, well let them do it and they will have the blessings of the government. It is really a plea for remaining idle and inactive. It is a confession of your help-lessness.

So far as public sector industries are concerned, they are the key to our future progress. You must have read in the Financial Times and other papers that the entire prosperity depends on some of the key industries and one of such key industries is steel. Unfortunately, in this sector, in spite of all the efforts that we are making, it refuses to become solvent. There was other day a big crash in the Rourkela steel plant. I had asked for a report and I have got it from the trade union people there. I will only read out to you a couple of sentences. They say that the plant will lose to the tune of Rs. 30 lakhs per day in terms of production. This is magnitude of the loss. They also say that perhaps it will take six months to bring it to the former level of production. Let us calculate. It is not only loss, but it makes it impossible to pursue your constructional programme because steel is the essential commodity and when steel itself is not being produced in sufficient quantities, you have to import steel and you find a report in the press that the prices have shot by Rs. 500 per tonne. This is the position. When there is some talk of mini-plants, then people ask: "Why do you want

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And, Sir, the whole electorate is under the thumb of the rich peasants. Therefore, it is a political decision and not an economic decision at all. I would beg of the Treasury Benches that they should not look at this

problem from a political angle, but from an

economic angle.

The next point, Sir, that I would like to make is that we were told that Rs. 50 crores has been set apart for removing unemployment in the rural areas and Rs. 25 crores for removing unemployment in the urban areas or for the educated unemployed. Now, Sir, I wold have been very happy to know the steps taken by the Government so far. Nearly two months have gone by now. Have you made a start? If you have made a sart, please let us know in what States you have made the start, what kind of measures you have taken and what kind of organisation you have set up. Otherwise, Sir, as pointed out by me earlier and I would repeat now, the money will go down the drain. Rs. 75 crores will be just a waste. It may be utilised in increasing the patronage of certain parties or groups and nobody will be the better for it.

Sir, these are some of the points that I wanted to place before the Finance Minister and I hope that in his reply he will shed some light. Thank you, Sir

THE VICE-CHAIRMAN (SHRI A. D. MANI): Now the time is limited and I would request the Members to confine their remarks to ten minutes. I want I want to accommodate two more speakers. Yes, Mr. Schamnad.

SHRI HAMID ALI SCHAMNAD (Kerala): Sir, speaking on the Finance Bill, let me restrict myself to the developmental activities of Kerala and how the Government of India was helpful in the developmental work in Kerala.

Sir, when the financial allocations are made to the States, the needs of the States should be the criterion and not the political considerations. That is absolutely necessary, Sir, in this respect.

Sir, land reforms have been implemented in Kerala in a very speedy way thanks to the Achuta Menon Government. All Sections of the Land Reforms Act have come into force. The total financial commitment for the implementation

to give it to Birlas and Tatas?" I would like to urge upon the government to have this industrial policy resolution thrashed out once again. What is it what you want? Do you want production at any cost? Or do you want no production? I am a socialist and I am all for public sector. I do not want to increase the stranglehold of monopolists. But at the same time I want production. If it is not possible for us to increase production in the public sector I will rather give that right of production to devil than import essential commodities from outside. Let us think about it in a realistic manner. What is the use of saying that we do not want to increase the monpolies? Then start production in the public sector. You do not and start in public sector. If you start, the first thing is that you start losing. The first thing is that you start losing. whole thing is mismanaged. Then let us try to find out expertise in the public sector if we do not have it. If tatas or Birlas are prepared to start it, let them start and later on, if necessary, you can take over their industries. Instead of importing tractors, let us produce tractors here. Instead of importing fertiliser, let us produce them here. If Tatas are ready, let them do it. Therefore, let us not be copy book Marxists or socialists. Let us try to be realists and let us try to undertsand what the problem is and how we can face it. If we cannot face it through the public sector, let us try to do it by encouraging the private sector which ultimately you can bring under your command. So, Sir, that is the point.

Then, Sir, I was surprised that the Finance Minister was saying that he has reduced certain taxes, etc. But, Sir, why is it that the Finance Minister to touch the pockets of the rich peasants? After all the discussions here and when he knows that more money will have to found and he has also already told us that a Rs. 200 crore-budget will be submitted by him in a a few days and more demands will be made, why is it that he refuses to touch the pockets of the rich peasants? Sir, I am not against the rich peasant. But let him pay when he is able to pay, because we are going so much for him; we are building dams for him; we are giving water to him; we are giving ferti-lizers; we are giving him price stability; and everything is being done by us. So, let him also do something for the nation too. Yesterday, we were told that there Ministers' Conference to Chief consider the ceiling laws. When the Chief Ministers were there to consider the ceiling laws, why did you not ask them why they were not ready to raise additional resources

[Shri Hamib Ali Schamnad.]

of the land reform programme is very high and so, Sir, financial assistance should be Government if extended to the Kerala the Centre is very serious about the implementation of the land reforms because many of the small land-holders in Kerala have been turned out of their lands and they cannot get any loans and they are actually on the roads. These land-holders have become the respected beggars in the country. It is aboslutely necessary that they should be given some financial assistance or whatever Little compesation. The burden is very much on the Kerala Government. So the Government of India should extend financial assistance to the Government of Kerala if they really want us to implement the land reforms in Kerala where that is going on at a very high speed.

Sir, another thing to which I should like to draw the attention of the Minister and the House is that fisheries development is one of the most vital aspects in our overall national development schemes. Apart from earning a considerable amount by way of foreign exhcange it also supplements substantially the food problem in Kerala and other southern States. Kerala is anxious to take up the development of fisheries in a very big way. The Government of Kerala prepared a Master Plan involving an expenditure of Rs. 366 crores and submitted it to the Government of India as early as in 1969. But no sympathetic consideration was given by the Government of India. The Government of India indicated to the Kerala Government that Kerala State should make provision in the Fourth Plan and subsequent Plans for the implementation of the proposals embodied in the Master Plan. With limited resources available in the State it cannot be possible to implement this Master Plan which has been prepared by the Government of Kerala. Kerala wants cent per cent financial assistance from the Centre during the Plan period. The Kerala Government especially the Minister of Fisheries, Mr. Avukader Kutti Naha Saheb, has written letters after letters to the Prime Minister of India and also to the Minister of Food and Agriculture. They did not respond so far.

I also draw the attention of the House to the miserable living conditions of fishermen who live in Kerala. It is estimated that there are approximately seven lakhs of fishermen in Keala and they live in the coastal areas in a most unhealthy and unhygienic condition. They live just like animals in these areas. The Government of India was asked to give a special grant of Rs. 2 crores for construction of fishermen colonies in Kerala. I would appeal to the Government of India to consider the plight and miserable condition of lakhs of fishermen who live in Kerala in a most unhygienic condition. They should be helped to construct their colonies and their houses.

With regard to the industrial development in Kerala, Sir, it is not at all encouraged. There is a proposal to shift the centre of Marine Products Export Promotion Council office to the Centre. It is really injustice. Seventy per cent of the entire export of marine production is from Kerala. As such, this Marine Product Export Promotion Council office should be retained in Cochin itself. That is absolutely necessary, Sir. Kerala demanded petro-chemicals. The Cochin refinery is being expanded. This will provide jobs for our hundreds of young boys and girls.

With regard to the textile mills, two textile mills have been closed down in Kerala, and it is high time that the textile corporations should take over these closed mills as has been done in many other cities like Bombay.

Cashew industry is very important, and a vital, industry in Kerala, giving jobs not only to men bu also lakhs of women folk. The Prime Minister has promised to give Rs. 50 lakhs for taking over the cl sed factories. But so far that has not usen done. The Government should see that these closed cashew factories are taken over as early as possible.

With regard to the coir industry, Sir, it is also in a crisis in Kerala. The Government should set right this coir industry that has been going down in Kerala.

Kerala is a very progressive State which has set an example to the rest of the country in the implementation of land reforms and in the bringing of all other progressive reforms in the country including the nationalisation of plantations which is ahead of all these things. As such, it is the duty of the Government of India to give suitable financial help to a State which has come forward in all progressive reforms so that that State also could come to the level of other States. If you leave a backward State always in backwardness our nation will not progress.

SHRI KALYAN ROY (West Bengal): Backward remains backward; forward also becomes backward.

SHRI HAMID ALI SCHAMNAD: Take, for example, a bullock-cart with two bullocks. Only if both the bullocks are equally fed and are healthy the cart will go smoothly.

SHRI KALYAN ROY: That symbol has been changed; now it is the cow and the calf.

SHRI HAMID ALI SCHAMNAD: i am not citing it for election purposes. I am just giving an example.

THE VICE-CHAIRMAN (SHRI A.D. MANI): Leave the bullocks out; and come to the point.

SHRI HAMID ALI SCHAMNAD On the other hand, if one butlock is semistarved the cart would not move smoothly. So also, all the States in India should be given equal status; they should be given equal financial help; and a State which is in a backward state should be given more help so that that State can come to the level of other States and so that the nation can go from progress to progress.

THE VICE-CHAIRMAN (SHRI ADD. MANI): I would request Mr. Appan to bear in mind that I have to accommodate one more speaker so that we have four speakers within one hour.

SHRI G.A. APPAN (Tamil Nadu):
Mr. Vice-Chairman, Sir, first of all I should thank the Finance Minister for the able way in which he has piloted this Bill so far. There were cases where Budget leakages were there and many Finance Ministers had to go at times Thank God, our Finance Minister has escaped this hurdle and he has been ably managing our finances thus far. Whatever it is, let me offer a few remarks which I have to make to the Government of India and the Finance Minister through you.

This is a taxation Bill. Why do you want taxes? A Government has to run not without money. To run a Government, we need money. For a Government to have money it has to raise taxes. And who would like to pay taxes very gladly? Even the richest man would not like to pay any tax very gladly. Everybody, would like to evade taxes but everybody wants more amenities, benefits, services free

most things free. But the Government has to run and the Finance Minister has to get some money somehow or other may be from the right people who have to pay at times and from people who may not have to pay but are still compelled to pay under duress and coercion, to which every Government is entitled according to politics.

Mr. Vice-Chairman, Sir, the necessities of life of a common man cannot be taxed. That is the contention of most of our statesmen. Most of the politicians also agree, but some people say "Do not tax anything". The taxation has not been in a realistic manner. Somehow the Government of India has now taxed even the ready nade garments. Who goes in for readymade garments? It is the common man who is badly in need of some barrel to come up to his body and even for a person who goes, out of his exigencies and dire needs, to purchase the ready-made garments at a cheaper cost. The Government wants to tax them. Can they not leave this item or spare this item?

Further more, Mr. Vice-Chairman, Sir, when I was a small boy-I am talking of 1930's-a 4 cubic dhoti was selling at 6 annas. What is the cost of a 4 cubic dhoti now? Sir, it is Rs. 4.50. I think atleast 15 times more and I know in 1930 the cost of a triumph motor bike was barely Rs. 192. My father was compelling me to buy it, although I was getting only Rs. 15 at that time and I did not like it. But what is the price of a triumph motor bike now? Now, it is Rs. 4,000, if I am not incorrect. What is the cost of a car? It was Rs. 1800 or Rs 2000 in those days What is the cost of an ordinary thirdrate car now? It is Rs. 25,000. But the Government has left things pass unheeded without arresting the price-level which has risen to a balloonistic height, to a bursting point.

The Government has to find finances somehow. They have to run the administration and the people also have to manage their own affairs and everybody wants more money just to make both ends meet. Under these encumstances, the Government imposes taxes. Sir, it is all right that the Government should have money, but there is no other way to get money except by taxation? There are specific canons of taxation in the economic philosophy and geat politics. Have these canons of taxation been properly and

[Shri G. A. Appan.]

adequately adhered to? If these canons of taxation had been sufficiently adhered to, I do not think anybody's criticism on the Floor of the House could carry any weight. But because the canons of taxation have not been paid heed to in a proper way, according to the economic philosophy, according to the philosophy of economic growth, according to the philosophy of industrial and business growth, everybody is trying to tell many things. At any rate, I can say that the canons of taxation have not been completely adhered to by the present Finance Minister. Why? It is because the common people are hit through taxation of tractors, texation of ready-made garments. Even the vacuum flasks which we use to keep the milk always cold for our crying children have been taxed at the rate of Rs. 5 or Rs. 6. Can you not spare these small items? Even the Prestige cookers which are used by a man, by a very ordinary type of people, by officers and bachelors who do not have their wives to cook their food have been taxed. Why are you taxing, small fishes? I would rather say that the Government of India and the Finance Minister could have done better by taxing people who could have been able to pay rather than trying to force the poor people through their throat and nose. Garibi hatao is their policy. But do you mean to say that these are the policies of hatao? No, you are trying only to compel the poor people to pay through his nose. We can. At least three-fourth of the land that India has is lying waste-arable land, saline land, mountanous land, desert lands, all these are lying waste. Further more even the one-fourth of the land that we now cultivate is having only one crop. You try to make an effort to utilise the land for intensive cultivation. Than you can have more income and the country can prosper. You activise more employ-

SHRIMATI SUSHILA ROHATGI: Where is the money?

SHRI G. A. APPAN: We have to find the money. We will nave to discuss it. The public sector undertakings are in white elephant. I am not against them but I have been warning the Government not to over-employ people in the public undertakings, particularly in the top jobs. Try to reduce the top management personnel at least by 50%. What we want is the worker, not the top man, as we have in the IAC where it was being managed by one Personnel Officer like Mr. Basu previously

and now there are 25 or 30 people. Try to economise your expenditure on the top management and in the public sector undertakings try to effect economy in expenditure on administration, on material on paper and things like that. I have also been telling the Government that every public sector under discussion, let Watch-dog Committee. If us have a there is loss, within two or three months try to make it up. Instead of doing it, you bring out reports after 2 or 3 years on the public sector. When the water has gone out of the hole, you want to plug the hole. In the Khadi and Village Industries Department what we used to do was to have the accounts made up every three months and if there was any loss, we used to take action. If there was any loophole, we used to plug it then and there. Rather than doing it, you bring out reports and statistics after 2 or 3 years. India is lagging very much and it is a pity that our statisticians should be tolerated by the Government for bringing out statistical figures after 2 or 3 months and the reports after 2 or 3 years. Even about printing you can have paper economy. Now 1 have this book and I go not know what is written in Hindi. Perhaps it is written in Hindi 'Ninth arnual report'. Now why should I carry this home? In Japan even a pin is not allowed to waste. Even from waste paper they create very many utility articles. Rather than doing it, you are wasing-Let us not be penaywise and pound-foolish. Let us save even pin-ends and try to have economy.

About the nationalisation of the banks everybody agrees that it is a good policy but to what extent? They open branchesall the 14 banks—and they try to compete with each other in opening in small of lages. Now that they are all noticed and banks, why not they have branch of only one bank in a particular place rather than have 14 branches of the different banks. Too many senior officers are being appointed in them and even recently I saw an advertisement that the IAC and the Tourist Development Corporation are trying to train poeple paying Rs. 600 or Rs. 700 per month as stipends. For a Ph. D. o. M. Sc. man we are not able to get jobs on \mathbf{R} s. 150 and you want to select people of your own and give them training even with a stipend of Rs. 600. If a person is started at the age of 16 or 17 on Rs. 600 how much would he like to have when he attains the age of 6o?

You are trying no create greed; you are trying to create favouritism and

all these things; rather than trying to get more people with ordinary emoluments you are trying to create only an upper strata of society without caring for the common man.

Finance

THE VICE-CHAIRMAN (SHRI A. D. MANI) : You conclude now. I want to call one more speaker. You have completed all your points.

SHRI G. A. APPAN: Now, the three language formula.

THE VICE-CHAIRMAN (SHRI A. D. MANI): This is the last point I hope.

SHRI G. A. APPAN: I have one or two more points.

THE VICE-CHAIRMAN (SHRI A. D. MANI): No, no I want you to conclude now because I have to call one more Member.

SHRI G. A. APPAN: You know Tamil Nadu is following the two language formula. The mother-tongue is very very important. People say that through the mother-tongue one can express things in a better way. It may be true in certain cases but not in all cases. It is not a gospel truth. It is not an inviolable truth. Certain people are able to express things in a foreign language better than through their own mother-tongue. Anyhow, why do you want to waste so much money on this three language Formula? Is it not sufficient that you have the two language formula? When with two things you will be able to satisfy your needs why do you want a third thing? Let the whole country resort to a two language formula rather than wasting colossally the poor man's money on the three language formula. Mr. Vice-Chairman, we are wasting money like anything.

Now, with regard to Cauvery waters in the unscheduled rivers you have sanctioned Rs. 71 crores.

SHRI B. T. KEMPARAJ (Mysore): Sir, on a point of order.

SHRI G. A. APPAN: It is just like pinching the child and rocking the cradle also.

SHRIB.T.KEMPARAJ: Mr. Vice-Chairman, I am on a point of order. What my friend is saying is not relevant to the subject before the House. It is on the Finance Bill that he is expected to speak.

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THE VICE-CHAIRMAN (SHRI A. D. MANI): You are a very disciplined Member, Mr. Appan. You should con-clude now. You have made very good points. I have to call Mr. Kaul now.

SHRI G. A. APPAN: One minute. Take postal taxation. What is this? Did I not say that in 1919-20 the cover was being sold for 11 pice whereas now it is being sold for 20 paise. Similarly telephone charges. I was paying only Rs. 10 but now I have to pay Rs. 30 per month. Sir, the Government must economise their Administration and see that something is done. If you go on increasing the rate for everything your performace will fall and you will run into crores of loss. as is happening everywhere.

THE VICE-CHAIRMAN (SHRI A.D. MANI) : That will do now: 1 have given you enough time.

SHRI G. A. APPAN: Just four sentences, Sir.

THE VICE-CHAIRMAN (SHRI A.D. MANI): All right; only four sentences.

SHR1 G. A. APPAN: Let us try to economise the administrative expenditure in all spheres of activity; let us try to curtail the excise duty on tractors; let us try to give exemption for marginal cases in regard to wealth-tax, let us try to encourage khadi and small industries as much as possible to create more employment avenues and to reduce unemployment; let us try to develop small industries and try to help the small farmers, the marginal farmers and the poor farmers rather than trying to help the people in the higher sector.

THE VICE-CHAIRMAN (SHRI A.D. MANI): Yo said four sentences. You have done tht. You should sit down now.

SHRI G. A. APPAN: Let me once again congratualate the hon. Finance hope they will try to do Minister and something about the points I raised.

AN HON, MEMBER: He has made very good points.

THE VICE-CHAIRMAN SHRI A. D. MANI: Yes, he has made very good

SHRIMATI SUSHILA ROHAT-Yes; very good points. Such points are most welcome. Mr. Vice-Chairman, Sir, I wish to place a few general consideration, before the House. In my opinion,. the Budget should be viewed as a whole What happens now is that individual points are taken up, individual grievances are ventilated and individual suggestions are made That is good upto a point. Wnat used to happen years ago was that when the Finance Minister made Budget Speech, then there would be counter-speeches by some leading Member of the Opposition presenting, as it were, the salient features of an alternative Budget. I think it is important to remember that unless you outline an alternative Budget, the various points of criticism are not fitted into a balanced whole. One can suggest that money should be increased on certain projects. One can suggest that money should be cut off from certain projects. That is not a proper approach to the Budget as a wnole.

I feel that the main task of the Budget is to generate a wave of confidence in the entire economy. The Finance Minister was faced with a very difficult task. He had to fulfil the pledges made to the electorate. He had to impose new burdens and ensure that they ere equitably distributed. I think in that task he has been fairly successful. He has not in any case, to put it at the minimum, shaken the confidence of the country. The confidence of the country has been maintained and the tempo that was generated by the general election has been maintained in the Budget.

One must remember that the Indian works under certain Finance Minister limitations. Under the scheme of the Constitution the Finance Minister has to work under three limitations. The first limitation is that he is not an economic Czar. He has to work within the democratic process. The second limitation is that he functions in a mixed economy, that is to say, he does not control the entire economy Even today the State does not control all the commanding heights of the economy. Thirdly, he works within a federal system. We must remember, when we make heavy demands on the Finance Minister, that he works under these three limitations and it is in this background that we should always endeavour to view the Budget. By aid large, the Budget has generated confidence, but in one respect the Finance Minister is a victim of circumstances beyond his control. When he

conceived his Budget the Bangla Desh tragedy had not yet taken full shape and dimension. Since the Budget was presented to Parliament, the magnitude of the tragedy has intensified and that, I think, has cast a heavy shadow on the entire Budget proposals. We do not know how these proposals may have to be modified later. He has stated that he will not in the immediate future introduce new taxes, but he will have to come forward with new taxes sometime or other. Otherwise, he will have to increase deficit financing. Now, Sir, Government have three means at their disposal, viz., tax, loan and what used to be called in ancient times debasing the currency and now it is called deficit financing. Now, if you have less tax and less loans, you have got to have more of deficit financing. With deficit financing increasing at a fast rate it will be impossible for any Finance Minister to control the economy. Large parts of our economy are regulated in a free market. Even today, the Finance Minister himself has confessed, the prices of things which he has not taxed are rising. The general phenomenon in which we are working is one of rising prices. I know and I appreciate that a great deal has been achieved by a moderate deficit financing. I believe that without deficit financing the great developments that we have seen in this country would not have been possible.

I recognise that it is one of the mean of governmental financing. We talk so much of division of revenues between the State and the Centre. But the possesses enormous powers—it is the monopolist of the legal tender—and that power has to be exercised with discretion. Otherwise it would be impossible to control the rise in prices. I have in my life lived in countries outside and seen what galloping prices can do and what havoc they can work to the economy. Fortunately we have not yet come to that fate and God forbid, we should even come to that fate. The fundamental task of the Finance Minister is to control deficit finance. It is no use devising half measures. They are good to a certain extent. But ultimately it will depend upon the measure of deficit financing that he resorts to. That element has to be carefully watched. I have watched the rising trend of prices in many countries, and I have a feeling that so far as India is concerned, if deficit financing is kept within limits, three to four per cent, in a year that would be a moderate thing and the economy will be able to absorb it. I believe that a moderate rise in price has occurred in history alongside industrial

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activity and industrial prosperity. That happened all through the 19th century. In itself moderate deficit financing is not had

[Mr. Deputy Chairman in the Chair]

It is not bad provided as a result of deficit financing prices are held with three to four percent limit. But if it goes beyond this limit it would tend to upset entire economy. What is the use of confining ourselves simply to rising prices in respect of pressure cookers and other items of articles? They are certainly important. But what happens is that the general rise in price eats into the wages and emoluments of all those who have got fixed incomes. It is no use saying that deficit financing will be watched. Limits there must be firmly set, and in that, the Finance Minister has to be in close touch with the Reserve Bank. I remember one Fin-Minister who told me that his method was to work by instinct. And he had in his room charts indicating the rise in prices, the various changes in the eco-Finance Minister must have a balance in his mind of the thythm of the entire economy. And I know of no other method of achieving this result except that he should have charts—as I believe he has undoubtedly—in which the various changes that are slowly taking place in the economy are watched by him. There should be a sort of control room which should be devised in the Ministry of Finance, not a nominal control room. I was astonished in one of my visits to the Planning Commission to find the room where charts were displayed, very rarely being visited by the members of the Planning Commission. And in this complicated world where economic phenomena are getting more and more complex, what is vital is that all the changes that are taking place should be summarised in the form of statistics and charts to avoid the human mind. The human mind must apply itself to economic phenomena as a whole and follow its rhythm and changes. Unless that happens, it will be impossible to control the situation. I have seen such rooms in Britain, in America, even in a small country like Malaya. We also possess such a room, a vital room which all the officers visit and where, in front of the charts, thry can review the position. Otherwise, they will never get the rhythm of the economy, they will be always lagging behind the changes. They should forecast the changes. Unless they have the instinct to judge the shadow of the oming events, which they can do only by

assimilating the economic data properly presented and properly analysed and which can be absorbed by the human mind, effective measures will not be divised. We are passing through critical times. The main test of the success of the Finance Minister will be that the rise in prices should be moderate and effective steps should be taken in that direction.

Discussion

HALF-AN-HOUR DISCUSSION RE-LOANS TO SEN RALEIGH COMPANY

SHRI KALYAN ROY (West Bengal): Sir, just now we were having a discussion on the affairs of the Central Government. There is infinite demand for cycles poor conveyance. There is no crisis of market. We can manufacture any number of cycles. There is a very good export market for Indian cycles and the Sen Raleigh Company was exporting a large number of cycles.

Sir, Sen Raleigh Company and its allied units in Assansol and Kalyani have the biggest cycle factory. Together, Sir, they employ nearly 10,000 men. But since the last six or seven months the factory has been closed down. Ten thousand workers and their families have been thrown out in the streets. Not one naya paise of retrenchment benefit has been paid. No wages have been paid to them. And who is responsible for this?

During the last twenty years, when the factory was set up, there was not a single strike. There were no labour disputes. There has been nothing whatsoever for which the workers can be accused of for disrupting production. Who are the criminals now? The criminals are the Managing Directors, the Corsican Brothers, Abhijit Sen and Mr. Sanjoy Sen. And now the union belongs to the C. P.M. which has never raised any industrial dispute.

Sir, after the closure of this vital factory Mr. Sanjoy Sen has been made the Chairman of the Bengal Chamber of Commerce. He talks of curbing unemployment in this country. Sir, these two men have cheated the company. They have looted the company. They have cheated the Government and the shareholders. They have cheated the workers. These two men are guilty of gross financial irregularities of serious misuse and diversion of funds, of