

करने के लिए जिन तथ्यों की आवश्यकता है आपका कर्तव्य है कि पांडे जी को वे तथ्य उपलब्ध कराएँ। जब तक पांडे जी को वे तथ्य नहीं मिलेंगे तब तक पांडे जी का कथन यह सदन सत्य मानता है और प्राइम मिनिस्टर का कथन झूठ मानता है।

**SHRI PITAMBER DAS** (Uttar Pradesh) : I would also like to make a submission. The fact is—whether we like it or we do not like it—that Mr. Pande did make some allegations, and those allegations are really of a very serious nature. I do not go into the truth or the falsehood of the allegations. They are there. The hon. Prime Minister has also made a statement challenging those allegations. Now both of them are supposed to believe whatever they have said to be true. But both cannot be true, and Sir, when such serious statements are made on the floor of the House, they become a matter of breach of Privileges. Both of them, I think should be sent to the Privileges Committee, which will look into the matter.

**SHRI BHUPESH GUPTA** : You can have it examined...

**MR. DEPUTY CHAIRMAN** : Please sit down.

**SHRI BHUPESH GUPTA** : You can certainly examine it in other ways. Statements have been made in this House and have been contested by others. They have been gone into, but the Privileges Committee does not come in because it is a privilege of a Member to utter the uttermost nonsense in this House.

**SHRI PITAMBER DAS** : That is only your privilege, nobody else's.

**SHRI C. D. PANDE** : One minute...

**MR. DEPUTY CHAIRMAN** : Mr. Pande, we have had enough of this. Please sit down.

**SHRI C. D. PANDE** : One minute...

**MR. DEPUTY CHAIRMAN** : Please sit down. Order please. We have had enough discussion and I have already told you...

**SHRI RAJNARAIN** : Uttering nonsense is one thing but levelling false allegation is something else.

**श्री उपसभापति** : राजनारायण जी, आप बैठ जाइए।

**श्री राजनारायण** : दोनों का फर्क समझ गए आप ?

**श्री उपसभापति** : आप बैठ जाइए। जैसा मैंने कहा, जब कोई सवस्य किसी तरह का आरोप लगाता है तो उसका कम से कम यह फर्ज होता है कि जिस बुनियाद पर वह आरोप लगाता है वह आनी चाहिए। जैसा मैंने पहले कहा, अगर आपके पास कोई फैक्ट्स एंड फिगर्स हैं तो मुझे लाकर बतलाएं, उसके बाद we will consider whether you are right or whether the hon. Prime Minister is right. Mr. Pande, when you are making allegations, whether the allegations are correct or whether the allegations are wrong but when you are making the allegations, is your responsibility to make out a *prima facie* case. You cannot claim that Government should provide all facts. I have given you enough time.

**श्री राजनारायण** : श्रीमन, आपने बिल्कुल ठीक बात कही। मैं आपकी रुलिंग के साथ हूँ। आप इनसे भी इनफार्मेशन मांग लीजिए और प्राइम मिनिस्टर से भी मांग लीजिए कि जितने उनके पास टेलीफोन कनेक्शनस हैं उनके बिल बाकायदा पेश करें।

**MR. DEPUTY CHAIRMAN** : Now we proceed to the next business.

**RESOLUTION RE CONSTITUTION OF A COMMITTEE CONSISTING OF EXPERTS AND MPs. TO GO INTO THE FAILURE OF THE CENTRAL BOARD OF DIRECT TAXES IN THE TIMELY COLLECTION OF TAXES AND TO SUGGEST REMEDIAL MEASURES—**  
*contd.*

**SHRI MULKA GOVINDA REDDY** (Mysore) : Mr. Deputy Chairman, Mr. Lokanath Misra's resolution was discussed on two days fully, I should say. Now the Minister should intervene and the Member who has moved the resolution

[Shri Mulka Govind Reddy]

will have the right to reply. That should be done. I therefore state that there should be a closure regarding this discussion. I move :

That the question be now put.

**SHRI GODEY MURAHARI** (Uttar Pradesh) : I support the motion moved by Mr. Mulka Govinda Reddy because there is a resolution which follows next which is very important, which deals with the question of privy purses, and it is very important that the House should discuss the question of privy purses. We have had enough of this discussion.

**SHRI BHUPESH GUPTA** (West Bengal) : You have got to have a discussion on this matter. I entirely share the sentiments and views expressed by Mr. Mulka Govinda Reddy. The next resolution is on privy purse. Today is the last day. It would be a great thing if we could pass the privy purse resolution also and I think that before the gentlemen go to Bombay and other places a resolution on this should be passed in this House. Therefore, I would ask you to exercise the discretion, take a vote on it and then we shall discuss the other resolutions. And I shall move in due course the closure of that resolution also.

**SHRI M. S. GURUPADASWAMY** (Mysore) : I think all the sections of the House here more or less have been exercised about the next resolution coming and it is true that as my hon. friend, Mr. Mulka Govinda Reddy has said, the present resolution has been discussed sufficiently threadbare and I think the Minister should make a few remarks on this resolution. May I say the whole House is concerned about the next resolution? I would like you, Sir, to take the consensus of the House whether the Minister should reply or intervene.

**SHRI CHANDRA SHEKHAR** (Uttar Pradesh) : It is not necessary for the Minister to intervene.

**SHRI M. S. GURUPADASWAMY** : The next resolution must be taken up.

**श्री सुन्दर सिंह भंडारी (राजस्थान)** : डिप्टी चेररमैन साहब, श्री लोकनाथ मिश्र ने पिछले टर्म पर अपना रेजोल्यूशन मूव किया और अभी तक उस रेजोल्यूशन को केवल मूव किया गया है।

उस पर आगे चर्चा नहीं हुई। (Interruption) मैं यह जानता हूँ कि उस पर थोड़ी देर चर्चा हुई थी. . .

**श्री उप-सभापति** : एक पूरे दिन बहस उस पर हुई थी।

**श्री सुन्दर सिंह भंडारी** : उस पर कितना समय लगा यह इस पर निर्भर करेगा। यह दूसरा प्रस्ताव प्रीवी पर्सज के बारे में है। इस में शक नहीं कि यह प्रस्ताव महत्व का है और अगर सरकार चाहे और ईमानदारी से इस बारे में कोई घोषणा यहां करना चाहे (इंटरप्शन) आप चुप रहिए, मैं आप से नहीं बोलता, तो अगर सरकार इस संबंध में अपनी कोई नीति घोषित करना चाहती है तो उस के लिए सरकार को किसी ने रोका नहीं। किसी भी अवसर पर वह अपनी नीति घोषित कर सकती है। सवाल यह है कि इस रेजोल्यूशन के बारे में अभी तक हमारा कोई निर्णय नहीं हुआ और रेजोल्यूशन के संबंध में कभी क्लोजर मोशनस नहीं आये. . .

**कई माननीय सदस्य** : आये हैं, आये हैं।

**SHRI CHANDRA SHEKHAR** : It is totally false.

**SHRI BHUPESH GUPTA** : Mr. Deputy Chairman, there is only one course open to you.

**SHRI SUNDAR SINGH BHANDARI** : I am on my legs. You cannot interrupt me. You will have your say later on. Now I am speaking. I am on my legs.

**MR. DEPUTY CHAIRMAN** : Please sit down. Mr. Bhandari will continue.

**SHRI BHUPESH GUPTA** : Mr. Deputy Chairman, I want you to take a vote.

**SHRI SUNDAR SINGH BHANDARI** : I am on my legs.

**MR. DEPUTY CHAIRMAN** : Mr. Bhupesh Gupta, order, order. Mr. Bhandari will continue.

**श्री सुन्दर सिंह भंडारी** : I am on my legs. तो मेरा प्वाइंट यह है कि जो मैं आप के सामने रख रहा हूँ कि अगर मूवर आफ दि रेजोल्यूशन

इस को कंसीडर कर दें कि इस संबंध में आगे चर्चा न हो तो अच्छा होगा। क्योंकि श्री लोकनाथ मिश्र का प्रस्ताव भी कम कंट्रोवर्शियल नहीं है और बहुतसी चीजें पब्लिक इंटरेस्ट की इस में भी उपस्थित होती हैं, पिछली बार भी ऐसी चीजें इस में आयी थीं और आगे भी होने की गुंजाइश है मैं जानता हूँ कि उन सारी चीजों को दबाये रखने के लिए आप यह क्लोजर मोशन के द्वारा हमारे विषय पर जाना चाहते हैं। यह ठीक है कि जो दूसरा रेजोल्यूशन है श्री बांक बिहारी दास जी का वह भी महत्वपूर्ण है और कई माननीय सदस्य इस सवाल को पहले भी ला चुके हैं और आगे भी ला सकते हैं, लेकिन प्रश्न यह है कि जो प्रिविलेज है प्राइवेट रेजोल्यूशन का, उन पर डिस्कशन होने का, वह प्रिविलेज समाप्त नहीं होना चाहिए मजह इस वजह से कि एक रेजोल्यूशन किसी को अनकन्वीयंट लगता है।

SHRI BHUPESH GUPTA : Are you going by Rule 244 ?

SHRI LOKANATH MISRA (Orissa) : Shall I be allowed to put forward my point of view before voting ?

श्री राजनारायण (उत्तर प्रदेश) : श्रीमन्, देखिये यह क्लोजर मोशन मूव हुआ तो क्लोजर मोशन मूव न हो इस तरह का तर्क भी लोग दे सकते हैं और जैसा भंडारी जी ने कहा, वह भी इन्वैलिड नहीं है, इर्रिगुलर नहीं है। कोई अगर क्लोजर मूव करता है तो दूसरा हक रखता है यह कहने का इस स्तर पर अभी यह मोशन मूव नहीं होना चाहिए, समापन का प्रस्ताव नहीं आना चाहिए। मेरा केवल एक ही निवेदन है। मैं अपने मित्रों से कहना चाहता हूँ कि बाहरी जगत में यह जनसंघ के लोग और स्वतंत्र पार्टी के लोग राजाओं के प्रीवी पर्स समाप्त करने के विरोधी हैं...

श्री सुन्दर सिंह भंडारी : पहले सरकार स्टेटमेंट देकर और फिर रिडिस्कशन हो जाय। इस में हम को कोई आपत्ति नहीं है।

श्री राजनारायण : इस लिए मैं अपने मित्रों से कहना चाहूंगा कि कोई ऐसी स्थिति निकालें, क्योंकि अब उन की पार्टी भी कह चुकी है कि प्रीवी पर्स समाप्त हों, और स्वतंत्र पार्टी की भी स्थिति प्रायः वैसी ही हो गयी है...

श्री उपसभापति : राजनारायण जी, अब समाप्त करिये।

श्री राजनारायण : तो मैं ने कह दिया कि हम इस पक्ष में हैं कि प्रीवी पर्स वाले प्रस्ताव को आज आना चाहिए और उस पर एक एक भाषण होकर बाकायदा उस पर वोटिंग हो जानी चाहिए। हम इस से सहमत हैं।

SHRI BHUPESH GUPTA : Mr. Deputy Chairman...

MR. DEPUTY CHAIRMAN : Mr. Bhupesh Gupta, I have already heard you. Let others speak.

SHRI BHUPESH GUPTA : How are you allowing on a point of order when my contention is...

SHRI M. RUTHNASWAMY (Tamil Nadu) : Who have you called upon ?

SHRI BHUPESH GUPTA : But you must listen to me. Are you paying attention to the rules? You must go by Rule 244.

MR. DEPUTY CHAIRMAN : Mr. Bhupesh Gupta, I have heard you already. I will now ask Mr. Lokanath Misra to speak. Let him speak.

SHRI LOKANATH MISRA : My resolution is being discussed now. Therefore, when you have permitted many other hon. Members of this House to intervene, I thought you would be kind enough to allow me also to intervene and put forward my view. My point of view is this. Not that I do not want the privy purses matter to be taken up in the House at a particular time. If they want to insist that the privy purses matter has to be taken up, it could easily be taken up at 3 or 3-30 P. M., and then discussion will start. What I submit is, I am told two or three Members have submitted their names. Let them speak. Let the Minister then intervene. After that I will reply. And let us finish it by 3 or 3-30 P. M. and thereafter the other resolution can be taken up.

SHRI M. M. DHARIA (Maharashtra) : Mr. Deputy Chairman, Sir, Rule 244 . . .

SHRI BHUPESH GUPTA: You have to go by Rule 244.

MR. DEPUTY CHAIRMAN : Mr. Bhupesh Gupta, I have already heard you.

SHRI BHUPESH GUPTA: Rule 244 precludes discussion. It should be put to vote. That will save time.

MR. DEPUTY CHAIRMAN : Instead of saving time you are taking more time. We have had enough discussion on this question whether we should continue the consideration of the resolution or whether we should stop the discussion. I think some hon. Member has moved a closure motion.

SHRI MULKA GOVINDA REDDY : I have moved.

MR. DEPUTY CHAIRMAN : I think the general consensus of the House seems to be that we should complete the discussion on the first Resolution and we should then proceed to the next Resolution. But as one hon. Member has moved the closure motion, I think it will not be desirable that we should put the motion for voting or anything. I would request the Member to withdraw the motion. We can immediately call the hon. Minister to intervene and the Mover can reply to it and then we can proceed because it is not desirable that we should further debate on it in the House. Therefore I would like to call the hon. Minister to intervene in the debate.

THE MINISTER OF SUPPLY AND MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI R. K. KHADILKAR) : Mr. Deputy Chairman, Sir, Mr. Misra has moved the Resolution on behalf of Shri Sundar Mani Patel. I welcome it so far as the contents of the Resolution go. For the benefit of the House, I would like to read out the significant part of the Resolution :

"This House is of opinion that Government should constitute a Committee consisting of experts and members of Parliament to go into the failure of the Central Board of Direct Taxes, Ministry of Finance, in the timely collection of taxes and to suggest remedial measures for improving the collection system."

One should appreciate the spirit behind the Resolution that has been brought forward because we, on the floor of this House, have heard on quite a number of occasions that the collection of machinery as it is constituted, is not fool-proof. Many things are there where improvements are called for. Certain loopholes need to be plugged. So, from this angle if an expert body with good administrative experience were to go into the whole system of direct taxes collection, I think, it will do us all good and perhaps, as we are needing more resources. . . (Interruptions). As I have said, we should be able to collect more money which we so badly need. Not only that but also the disposal of the pending cases could be done expeditiously. All these things were brought out in the debate.

But at the outset, before going into all the points that were raised—I would like to deal with them one after another to put the debate in the proper focus—I would say that unfortunately certain extraneous matters were brought before the House in the course of the debate. As you have just now seen, it seems that some Members with long standing public life as well as membership of this House, quite often indulge, as they did, in making allegations, most unfounded. Neither, does it add to the dignity of the House nor of the hon. Member, if a Member of this House were to make allegation, carry on a campaign of vilification, without bringing in . . . (Interruptions) Let me, first of all, put the Resolution in its proper focus. Extraneous matters were brought in the debate.

SHRI LOKANATH MISRA : I had raised a point about Mr. Jagjivan Ram. If the hon. Minister considers that as an extraneous matter, I cannot help it.

SHRI R. K. KHADILKAR: No, no.

SHRI LOKANATH MISRA : Apart from that, there is no other thing.

SHRI R. K. KHADILKAR: The hon. Member will realise that I am not referring to it. It is not only that you have brought it here, it has been brought in the other House also and the discussion is going on and we are trying to clear it. In the context of the Resolution, I will not consider a reference to that matter extraneous. But certainly I would like to take strong objection to a reference made by the hon.

Member, Shri Rajnarain, as well as Kumari Shanta Vasisht, because taking advantage of a motion of a serious nature, to refer to certain other matters which were once upon a time raised and again repeat them with a view to carrying on a campaign of vilification, I do not think, as I have said, adds to the dignity of the Member or ...

SHRI RAJNARAIN : On a point of order.

SHRI R. K. KHADILKAR : I am not yielding.

श्री राजनारायण : आपको इल्ड करने की बात नहीं, यह तो चेयर डिसाइड करेगा, मेरा प्वाइंट आफ आर्डर है।

श्रीमन्, मैं आपसे एक निवेदन कर रहा हूँ। मेरा प्वाइंट आफ आर्डर है कि अनावश्यक समय नष्ट करने की क्या जरूरत है क्योंकि मंत्री कहेंगे बिना जाने और मेरे पास जानकारी है। पूरी पोथी लाया हूँ। आज बहस चले। मैं एक फोटो दिखा रहा हूँ। यह फोटो है।

श्री उपसभापति : प्वाइंट आफ आर्डर इसमें क्या है।

श्री राजनारायण : देखिये यह फोटो है जिसमें प्राइम मिनिस्टर का फोटो है और उनकी पत्नी सोनिया का फोटो है। ये गई हैं अफगानिस्तान। दोनों को यह गलीचा दिया जा रहा है।

SHRI G. H. VALIMOHMED MOMIN (Gujarat) : How does it come here ? How is it within the purview of the the point or order ? It is a campaign of vilification.

MR. DEPUTY CHAIRMAN : There is no point of order.

श्री राजनारायण : वह हमें रेफर कर रहे हैं। वह हमें रेफर कर रहे हैं कि उस दिन हमने यह कहा है . . .

MR. DEPUTY CHAIRMAN : Please sit down. There is no point of order.

श्री राजनारायण : बिना जाने सारी बातों को कहेंगे तो हम एक एक का जवाब देंगे। उन्होंने कहा है कि राजनारायण जी ने प्राइम मिनिस्टर के विरुद्ध जो आरोप लगाय है उसपर स्ट्रांग एक्सेप्शन ले रहा हूँ। क्या एक्सेप्शन यह लेंगे। प्रा म मिनिस्टर का जवाब हमारे पास है, हमारे पास सब है, वह सब मिद्ध करूंगा। सूचना विभाग से प्राइम मिनिस्टर ने मंगा लिया यह गलीचा उनकी पत्नी को भी दिया गया और उनको भी दिया गया। मैं जानना चाहूंगा कि क्या यह गलीचा तोशाखाने में जमा हुआ है।

मैं आपको यह फोटो दे रहा हूँ। यह लीजिये, यह फोटो है।

श्री उपसभापति : फोटो चेम्बर में देखेंगे।

श्री राजनारायण : यह देखिये यह फोटो है। यह लीजिये यह फोटो है।

श्री उपसभापति : फोटो चेम्बर में देखेंगे। आप तो अपनी जगह जा कर बैठिये।

श्री राजनारायण : इसमें श्रीमती इन्दिरा नेहरू गांधी और श्रीमती सोनिया गांधी . . .

MR. DEPUTY CHAIRMAN : You show it to me in the Chamber.

SHRIMATI LALITHA (RAJAGOPALAN) : On a point of order.

श्री राजनारायण : कहिये तो टेबिल पर रख दू।

श्री उपसभापति : राजनारायण जी, आप बैठिये।

SHRI RAJNARAIN : I will put it on the Table.

SHRI KRISHAN KANT (Haryana) : Has he your permission ?

MR. DEPUTY CHAIRMAN : No, no.

श्री राजनारायण : यह डिप्टी चेयरमैन साहब हाकिम आदमी हैं, यह ठीक बात कहते हैं। श्रीमन्, मेरी प्रार्थना है कि आप इस फोटो

[ श्री राजनारायण ]

को देखें। यह देखिये, श्रीमती इन्दिरा नेहरू गांधी और श्रीमती सोनिया को दिया।

**श्री उपसभापति :** आपने बतला दिया। आप बैठिये। There is no point or order in this, and I would request the hon. Member that he should not indulge in this while the Minister is speaking. Let him finish.

**श्री राजनारायण :** श्रीमन्, मैं तो इतना ही निवेदन करूंगा कि बिना जाने वह न कहें। हां अगर वह चाहते हैं कि प्राइम मिनिस्टर का पर्दाफाश हो तो और बात है। कितना बड़ा कितना ग्रेट विट्रियल है।

सब हमारे पास आ गया है। एक एक को हम यहां पर खोलेंगे। इससे श्रष्ट प्राइम मिनिस्टर दुनिया के किसी मुल्क में आज तक नहीं रहा।

**श्री उपसभापति :** राजनारायण जी, मैं मानता हूं कि हर सदस्य को यहां पर अपना वक्तव्य करने का पूरा अधिकार है लेकिन इस तरह की इररेलेवेंट चीज, जिसका कोई सम्बन्ध नहीं होता, इस तरह से बयान करना अच्छी बात नहीं है। मैं आपसे प्रार्थना करूंगा कि आप ऐसा मत कीजिए।

**श्री राजनारायण :** मैं यह मानता हूं लेकिन जिसको वह नहीं जानते . . .

**श्री उपसभापति :** आप बैठिये तो।  
Let the hon. Minister speak.

**SHRI RAJ NARAIN :** I stand by what I have said. I can prove it. I have proved it before Dr. Zakir Hussain. I have proved it. Where is the diamond ? साउदी अरेबिया के बादशाह का हीरा कहाँ है।

**MR. DEPUTY CHAIRMAN :** This is not proper, Mr. Rajnarain. Let the Minister proceed.

**श्री राजनारायण :** उनसे कहिये कि हमको रेफर न करें।

**श्री निरंजन वर्मा (मध्य प्रदेश) :** इससे ज्यादा सबूत और क्या हो सकता है, श्रीमन् ?

**SHRI R. K. KHADILKAR :** Mr. Deputy Chairman, as I earlier observed, I would not have referred to these matters, but as I have taken the motion or the resolution moved by Shri Lokanath Misra, I would like to deal with the points that he has raised quite relevantly. Before that, as I said, I should do one thing which is necessary for me to remove certain extraneous elements that were brought in in the debate. I would refer to two of them. I do not know why the hon'ble Member gets so wild. If he is standing on some firm ground he has every opportunity to state his case here if it is based on truth . . .

**श्री राजनारायण :** मैं भी नहीं चाहता कि माननीय मंत्री बिना जाने कुछ कहें।

**श्री उपसभापति :** देखिये, आपका यह इन्टरवेंशन ठीक नहीं है।

**SHRI RAJNARAIN :** The Minister should also not be so wild. हम अंग्रेजी में बोल रहे हैं।

**श्री उपसभापति :** बार बार उसी शब्द को दोहरा रहे हैं। एक बार कह दिया।

**SHRI R. K. KHADILKAR :** I will not take much time of the House in disposing of these one or two points which he made.

**AN HON'BLE MEMBER :** Better do not reply.

**SHRI R. K. KHADILKAR :** It is for me to decide what I should reply when I am replying to the debate. Sir, when I have taken the motion very seriously, I must dispose of first the extraneous matters and I am doing that. If I do not touch it and if it passes muster, I think I am not replying to the debate in the way in which the mention was made. As I said, I shall be very brief.

Honourable Shri Rajnarain referred umpteen times on the floor of the House to matters concerning a gift received by the Prime Minister from a distinguished State.

I again repeat that he has no business to repeat the so-called allegation again and again.

**श्री राजनारायण :** ठीक है, लेकिन क्या यह सही नहीं है कि सोवियट रशिया ने उनको सेबल कोट दिया है जिसके बारे में भूपेश गुप्त जानते हैं।

**SHRI R. K. KHADILKAR :** I am not yielding.

**श्री राजनारायण :** डिपुटी स्पीकर से डिपुटी मिनिस्टर हो कर यहां आ गये।

**SHRI R. K. KHADILKAR :** On this point I am going to be brief because more than once clear and categorical denials have been made by the Prime Minister. Not only the Prime Minister, the former Deputy Prime Minister, Shri Morarji Desai, also made a similar statement and clarified the position. So there was no business for any hon'ble Member to rake up a matter which was disposed of. I categorically state that it has no relevance nor any foundation based on truth. This is one thing.

Then kumari Shanta Vasisht referred to the Teja matter. That is referred to on several other occasions also by some other hon'ble Members. Some hon'ble Members make it a point always to make a reference to such extraneous matters. They think that perhaps by repeating this unfounded allegation they will create a most vicious atmosphere. But I take it that this House and the hon'ble Members of this House know what is truth and what is falsehood and what is the intention of such allegations except the satisfaction of carrying on a campaign of vilification. Therefore, I treat these allegations with the contempt they deserve.

**SHRI RAJNARAIN :** And we take your statement with the contempt you deserve.

**SHRI BHUPESH GUPTA :** So Mr. Deputy Chairman, the two contempts have cancelled each other.

**SHRI R. K. KHADILKAR :** It is not a question of cancellation because the hon'ble Member knows how to keep the dignity of the House.

As I said, I will deal one by one with the issues raised by Mr. Lokanath Misra in his preliminary speech. I have noted them very carefully.

**श्री राजनारायण :** क्या आप हमको बीच में कहने की आज्ञा देंगे। या बाद में कहें ?

**MR. DEPUTY CHAIRMAN :** Now do not intervene.

**SHRI R. K. KHADILKAR :** Mr. Misra made a very good point. I would like to read out what he said and then I will reply one by one because I have taken down all the points that he made. He said :

"A reference was made to the observations of the Administrative Reforms Commission that the greatest hurdle in the way of streamlining and rationalising the tax system is the plethora of legislation. It was observed that amendments are being thoughtlessly made in Parliament and are generally moved at the time of the Finance Bill which is always to be passed in a hurry."

Sir, I fully share the criticism in the observation part of it. If we go through the income-tax law, we come across certain portions which are not easily understood by any income tax authority, for that matter, and he has got to consult quite often some experts ...

**DR. BHAI MAHAVIR (Delhi) :** Officers also.

**SHRI R. K. KHADILKAR :** I will be very brief. Therefore, this observation so far as it is there, needs a certain amount of simplification. That was the point the hon'ble Member was making, and that simplification could be made if the matter is left to experts who are dealing with the direct taxes administration. Therefore as I said, regarding that portion I fully share his anxiety because every year, again and again, at the time of the Finance Bill hurried amendments are made and the law becomes more complicated.

So far as the Administrative Reforms Commission's recommendations are concerned, he should bear in mind that serious thought is given and whatever recommendations have been made we have taken action on them. Sir, if you would permit it to be read out, it is a lengthy thing. What we have done is this. If the House likes...

**श्री राजनारायण :** छोड़ दीजिए।

**SHRI MULKA GOVINDA REDDY :** Briefly.

**MR. DEPUTY CHAIRMAN :** You can briefly mention them.

**SHRI LOKANATH MISRA :** Because it is a technical matter it would not be proper to give a gist.

**SHRI R. K. KHADILKAR :** I will give a gist.

**SHRI M. M. DHARIA :** May I bring to your notice, Mr. Deputy Chairman, that under the Rules the Minister cannot speak beyond 30 minutes.

**SHRI R. K. KHADILKAR :** That is all right. But when I am supposed to reply . . .

**SHRI M. M. DHARIA :** I am quoting the rule. The Mover of the Resolution and the Minister when he intervenes for the first time, can speak up to 30 minutes only. Other Members can speak for 15 minutes. He should keep within that time-limit.

**SHRI R. K. KHADILKAR :** I have no objection. I would suggest for the benefit of the hon'ble Member that I do not mind even passing on this document to him so that he will see what we have done. Whatever is practical has been done immediately and action has been taken by the Department concerned.

Then, Mr. Misra referred to the observations of the Public Accounts Committee wherein they have remarked that the number of pending assessments at the end of 1967-68 was 23.30 lakhs or nearly double the number of pending assessments at the end of 1963-64. According to the hon'ble Member this situation has arisen because of the failure of the officers in advising the Government properly. That was his observation. There has been an increase in the number of assessments pending from 9.26 lakhs in the financial year 1957-58 to 27.08 lakhs, nearly three times, in the financial year 1967-68, over a period of ten years. On account of economic growth in the country there has to be some increase in the man-power resources of the Income Tax Department . . .

**SHRI BHUPESH GUPTA :** Kindly give us the figures. This is a hoax by the Finance Ministry for it cannot be so much. You give the figure in the higher income bracket. Say, over Rs. One lakh or Rs. Two lakhs, how many were assessed during the earlier period because by lowering the

level of income-tax you have put a higher number. But the point is how many people specially in the higher income bracket you are taxing.

**SHRI R. K. KHADILKAR :** If the hon. Member wants such a break-up I cannot provide it just now. But certainly he will get that information in due course. At the present moment I have not got that break-up. But apart from these break-up figures, he would realise that the total assessments have gone up and, therefore the point that the hon'ble Member has made must be given consideration keeping in view the number of total assessments from year to year . . .

**MR. DEPUTY CHAIRMAN :** How long will you take to finish ?

**SHRI R. K. KHADILKAR :** About fifteen minutes.

**SHRI SUNDAR SINGH BHANDARI :** Let us continue after lunch.

**MR. DEPUTY CHAIRMAN :** We continue after lunch. The House stands adjourned till 2 o'clock.

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

The House re-assembled after lunch at two of the clock, MR. DEPUTY CHAIRMAN in the Chair.

#### ANNOUNCEMENT RE GOVERNMENT BUSINESS

**THE MINISTER OF PARLIAMENTARY AFFAIRS AND SHIPPING AND TRANSPORT (SHRI K. RAGHURAMAIAH) :** With your permission, Sir, I rise to announce that Government business in this House during the week commencing Monday, the 22nd December, 1969, will consist of :—

(1) Further consideration and passing of the Salaries and Allowances of Ministers (Amendment) Bill, 1969 as passed by Lok Sabha.

(2) Consideration of amendments made by the Lok Sabha in the Motor Vehicles (Amendment) Bill, 1968.

(3) Consideration and passing of the Bihar Land Reforms Laws (Regulating Mines and Minerals) Validation Bill, 1969, as passed by Lok Sabha.