

to say that when there was a demand for converting the All-India Radio into a corporation, it was observed by some honourable Members opposite that it would be taken up in any case because we are, however discussing the Chanda Committee report in this session. Therefore, I would like the honourable Minister to consider this and before we adjourn, these two matters have got to be discussed. Apart from the Punjab Legislative Council Abolition Bill, these two matters are vital and I think it has been conceded by the Ministry of Parliamentary Affairs and the Chairman in the Business Advisory Committee. I would like these two items also included in this session.

SHRI K. RAGHURAMAIAH : I would like to say that there is no question of conceding or anything like that. All are important discussions. It is a question of finding time now.

श्री राजनारायण : श्रीमान, समय कौन फाइन्ड करेगा। यह तो सरकार के द्वारा पहले तय हो चुका है।

SHRI M. S. GURUPADASWAMY : I do not want my friend ...

• SHRI BHUPESH GUPTA: I have made a very constructive suggestion.

- SHRI M. S. GURUPADASWAMY: I do not want my friend to get away with this excuse (that there is no time. We have made it clear when we met that time has got to be found during this session for these two matters. Time has got to be found. There is no question of it. If we have to sit longer, let us sit longer ...

(Interruptions) SOME HON.

MEMBERS : Let us sit tomorrow.

KUMARI SHANTA VASISHT (Delhi): Why not sit on the 26th and -7th?

SHRI BHUPESH GUPTA: The Minister should tell us when exactly the Punjab Legislative Council Abolition Bill is coming up. We have to get ready for that. I have suggested the Minister.-' Salaries Bill be given lower priority and in its place the Punjab Legislative Council Abolition Bill be taken up: Within 1.5 minutes we y/ji have it passed.

SHRI MULKA GOVINDA REDDY : Sir, now we will go ahead with the present work. We shall discuss the other things on Monday.

MR. DEPUTY CHAIRMAN : I think Members have expressed their concern about the various subjects that they would like to be discussed in this House. The honourable Minister has pointed out that the Government is very hard-pressed for time and we are also aware of it. It is difficult for us to (line) time as we are prolonging our discussions on all kinds of matters.

MR. DEPUTY CHAIRMAN : Now there are two important matters that have been raised by hon. Members and the hon. Minister has also conceded that point. He has no objection if there is time to consider them—the Punjab Council Abolition Bill, the Salaries and Allowances of Ministers Bill and one or two Money Bills. It is a question of accommodating each other. If you want to accommodate the Government, the Government would also accommodate the House. If you want to uphold the privileges of the House, you can finish that Bill within 5 or 10 minutes. The Punjab Council Abolition Bill can also be finished within 10 or 15 minutes. That way the business can be finished without any difficulty. So far as the Salaries and Allowances of Ministers Bill is concerned, it will not be desirable to ask for its postponement. I think if the hon. Members sit on any day for about half an hour longer, they can finish or dispose of all that business. They can discuss all the important matters as far as possible. The Government is prepared to accommodate the House in discussing these important matters but the question only is how to find time.

SHRI AKBAR ALI KHAN (Andhra Pradesh) : We can sit tomorrow.

MR. DEPUTY CHAIRMAN : That question will be decided later on. We can give the maximum possible time before we adjourn *sine die*, so that we can discuss all the important matters here. Therefore, I would request the hon. Members not to be too much exercised over this matter and we can proceed with our regular business now.

**RESOLUTION RE. CONSTITUTION OF A COMMITTEE 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 R. K. KHADILKAR: Mr. Deputy Chairman, I was dealing with certain observations of the Public Accounts

[Shri R. K. Khadilkar] Committee to which reference was made by the hon. Member. There is a feeling that I should try to conclude as early as possible my remarks on this Resolution. So I shall try to be very brief. Hon. Members have made some valid points but I will have to skip over some of them to save time.

Sir, there has been an increase in the number of assesseees from 9.26 lakhs to 27.08 lakhs over a period of 10 years on account of economic growth in the country. There has been an increase in the manpower resources of the Income-tax Department but the same could not keep pace with the increase in the workload because as a result of extensive survey programme of the Department, the number of assesseees more than doubled itself during a short period of 4 years from 1962-63 to 1966-67.

The Department has taken certain administrative measures and as a result thereof 34.21 lakh assessments were disposed of during 1968-69 which is more than the disposals during the financial year 1967-68 by 8.65 lakhs. The arrear assessments carried forward as on 1-4-68 numbering 23.30 lakhs were reduced to 15.78 lakhs as on 1-4-69. At the present rate of progress we hope to wipe out the bulk of arrears by 31-3-1971.

Then, Sir, he has made one more important point about the Bhoothalingam Committee.

**श्री राजनारायण :** खादिलकर जी, आप कोई लिखित नोट पढ़ रहे हैं क्या ?

SHRI R. K. KHADILKAR: Sir, I have got to give the details. This is not a matter with regard to which I can make any offhand observation.

The Bhoothalingam Committee was appointed to rationalise and simplify tax-structure which has grown over period of several years. The said Committee was not appointed because of any mismanagement in the system of direct taxes as made out by the hon. Member. Such recommendations of the Bhoothalingam Committee as were considered feasible have already been accepted by the Government and implemented.

Then, Sir, with regard to fictitious arrears, it is not correct to say that the arrears are fictitious. It is true that some of the arrears are on account of demands

covered by advance tax which is awaiting adjustment, demands not fallen due, arrear demands disputed in appeals and or demands due from persons who have either left India or have nil or insufficient assets. For accounting purposes such demands have, however, to be shown as arrears till the adjustments of account of advance tax are made or reductions are made in appeals or irrecoverable demands are written off on the recommendations of the validly constituted Committees. With a view to present a realistic picture, the Department is separately showing the figures of gross demand outstanding as well as the net-arrears. The net arrears exclude the demands not fallen due, demand awaiting adjustments on account of advance tax paid ...

**श्री राजनारायण :** श्रीमन, क्या ऐसी व्यवस्था नहीं हो रही है कि इस को पढ़ा हुआ मान लिया जाय। मैं यह इस लिए कह रहा हूँ कि हमारे मित्र जो हैं उन को जाना है साढ़ तीन बजे।

SHRI R. K. KHADILKAR: Sir, this is a technical matter and I cannot say anything offhand. I have to give the exact position. It is not an extempore speech. I know how to make an extempore speech but I cannot afford to be extempore here. I have got to be very definite about it.

SHRI M. M. DHARIA: Sir, I would like to draw your attention to rule 161. There are three minutes more.

SHRI R. K. KHADILKAR: I am trying to skip over something.

SHRI LOKANATH MISRA : Sir, what is this bullying from the other side? The House is in possession of this Resolution. The Minister is intervening. What is this bullying tactics from the Treasury Benches ?

SHRI CHANDRA SHEKHAR : Sir, may I make a submission ?

SHRI LOKANATH MISRA : Sir, Mr. Chandra Shekhar must know the rules of the House.

SHRI CHANDRA SHEKHAR: I know the rules of the House.

MR. DEPUT CHAIRMAN : You can proceed with your point, Mr. Misra

SHRI LOKANATH MISRA : Sir, he car, get up any time in the Congress Party, not in the Rajya Sabha. Sir, I find that the hon. Minister is intervening and he has half an hour and he is sticking to the time. In spite of that, why is there so much bullying from the ruling party? The time factor is there and the clock cannot, Sir, go according to them, the Government might go.

SHRI CHANDRA SHEKHAR: May I make one submission, Sir ? ,

**श्री राजनारायण : अब दो मिनट में खतम करिये खाडिलकर साहब । यू शुड टेक ओनली टू मिनट्स ।**

SHRI R. K. KHADILKAR: Mr. Deputy Chairman, as I have earlier observed, I am trying to skip over many things. The hon. Members have made certain points which will be borne in mind for necessary action. I do not have to go into details about them. For instance Mr. Kulkarni has made some point. Then another hon. Member, Mr. Momin, also made some points. Shri Rajnaiaian has also made a point. I do not know whether he wants a reply or not.

**श्री राजनारायण : आप इस नोट को हमारे यहाँ भिजवा दीजियेगा ।**

SHRI R. K. KHADILKAR: Then Mr. Bhupesh Gupta also spoke something.

SHRI BHUPESH GUPTA: For goodness's sake I do not want anything no reply.

SHRI R. K. KHADILKAR : If you do not want any reply, I do not mind it.

Now I would like to conclude by making a few observations in reply to the motion that was moved and debated in this House.

I would in conclusion like to say that there has been no failure on the part of the Central Board of Direct Taxes in the collection of arrear demands as such. The reasons for the accumulation of arrears are well known and all possible legal and administrative steps have been taken to prevent the growth of arrears and improve the machinery of collection. The existing provisions of law are considered as quite adequate to cope with the problem of arrears of taxes. We are, however, aware of the fact that there is scope for improve-

ment, particularly in the administrative machinery. The Government have therefore decided to appoint a committee of experts to review the working of the administrative machinery in the Income-tax Department particularly with a view to increase its effectiveness for tackling the problems of disposals of assessments, arrears of taxes and black money. Looking to the nature of the problems . . .

SHRI BHUPESH GUPTA : Mr. Chavan has come.

SHRI R. K. KHADILKAR : ...it would be better to have only a committee of experts which could suggest ways and means for streamlining the administrative machinery and increasing its effectiveness. I would like to make finally one observation that in appointing the committee all the suggestions made here would be kept in mind while drafting its terms of reference. One more word and I shall conclude.

SHRI BHUPESH GUPTA : No more please.

SHRI R. K. KHADILKAR: Now you will have to bear with me. I am concluding before ten minutes. You have taken more. Now, Sir, I made certain observations in the beginning and one word I have to say regarding them to connect myself. The Prime Minister has authorised me to state categorically that the carpet, which was presented by the local people during the Prime Minister's visit to Afghanistan, has been retained as official property. I say this because reference was made to it.

**श्री राजनारायण : श्रीमन्, प्वाइंट आफ आर्डर ।**

SHRI R. K. KHADILKAR : Please let me finish. I am not yielding.

SHRI RAJNARAIN : It cannot go unchallenged. The photo is still with me.

**श्री उपसभापति : उनको बोलने दीजिये उसके बाद कहियेगा ।**

SHRI R. K. KHADILKAR: It has been retained as official property duly entered in the records as such. There is no question of any member of the family retaining it. It is to be used only if necessary and it is retained for use as official property at the official residence of the Prime Minister.

**श्री राजनारायण :** श्रीमन्, एक मिनट हमको दे दीजिये। श्रीमन्, हमारा तीन प्वाइंट था। यह कि श्रीमती सोनिया इन्दिरा जी के साथ गई थीं, यह किसके खर्चे पर गई। और यह जो फोटो पर लिखा हुआ है कि "अफगान कारपेट फार श्रीमती इन्दिरा गांधी एंड फार मिसेज सोनिया गांधी" तो वह कारपेट मिसेज सोनिया गांधी को मिला या इन्दिरा गांधी को मिला। और यह फोटो इंफार्मेशन ब्यूरो से वापस क्यों हुआ ?

**श्री उपसभापति :** आप बैठिये। वह तो उन्होंने क्लियर किया।

**श्री राजनारायण :** क्या किया ? प्राइम मिनिस्टर का आफिशियल रेजिडेंस तोशाखाना नहीं है। जो सरकार को चीज मिलती है वह प्राइम मिनिस्टर इस्तेमाल नहीं करेंगी, वह जाना चाहिये प्रेमिडेंट के पास, प्रेमिडेंट के कमरे में वह रखा जायगा, या वह रिजर्व बैंक में रखा जायगा। यह सब हम जानते हैं प्राइम मिनिस्टर की बंगला।

**श्री उपसभापति :** आप बैठिये।

**श्री राजनारायण :** इसलिये इस फोटो का प्रमाण सिद्ध हो गया कि प्राइम मिनिस्टर सोनिया जी को ले कर गई। मैं यह कहना चाहता हूँ कि सोनिया जी किसकी इजाजत में गई, किसकी इजाजत से जाती है किसके खर्चे पर जाती हैं, उनका खर्चा कौन देता है ? अगर इनको प्राइम मिनिस्टर ने आथोराइज किया है तो इसके बारे में भी जवाब मंत्री महोदय दें।

और यह फोटो इंफार्मेशन ब्यूरो से वापस क्यों भेजा गया ? इसकी पब्लिसिटी क्यों नहीं हुई ?

**श्री शीलभद्र याजी (बिहार) :** क्या आप अपनी बीबी का हिमाब-किताब देते हैं ?

**SHRI R. K. KHADILKAR :** I would like to clarify. He has said about Soniya. But that travel has not taken place at Government expense—number one. Number two, no foreign exchange was released for her a'r'y time. Number three, she went in the Prime Minister's special plane. jyo oier thing wts used.

**श्री राजनारायण :** श्रीमन्, अब शीलभद्र याजी जी हमारी अपनी बीबी का हिमाब-किताब मांगना चाहते हैं। मैं अपनी बीबी का हिमाब-किताब पूरी तरह से इनको देने के लिये तैयार हूँ।

**श्री उपसभापति :** आप बैठिये।

**श्री राजनारायण :** क्योंकि हमारी जो बीबी है वह उसकी बहन है। ...

**MR. DEPUTY CHAIRMAN :** Mr Lokanath Misra.

**SHRI RAJNARAIN :** We will discuss it on Monday.

**SHRI LOKANATH MISRA :** Sir, in spite of my co-operation at all times with the hon. Members of the House I am extremely sorry today for the way some of the hon. Members wanted this discussion to come to an end, because they wanted theii own game to start at their own time. (Interruptions.) While speaking on that I will have my say. I donot say that now.

Sir, the hon. Minister, who. intervened prior to me, has given a very evasive reply to the debate.

[THR VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) in the Chair]

Number one; I had made^ certain allegations against Mr. Jagjivan Ram, the new Congress President-elect. Since he is very close friend and an associate political aily of Mr. Bhupesh Gupta, I am reminded of one slogan given by Mr. Lenin. Mr. Lenin at one time gave the slogan : Worker\* of the world, unite. You have nothing but your chains to lose.

**SHRI BHUPESH GUPTA :** My friend should not display his ignorance. This slogan was given long before Lenn was born by Karl Marx, in the middle of the nineteenth century.

**SHRI LOKANATH MISRA :** I stand corrected.

**SHRI BHUPESH GUPTA :** Ask him to speak about Gayatri Devi, the Maha-raj of Gaikwad nnd people like thena.

**THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) :** You must be happy that he is quoting Karl Marx.

SHRI LOKANATH MISRA : Mr Bhupesh Gupta, you must be happy that I am at least quoting one of the devils.

SHRI BHUPESH GUPTA : I strongly protest against this thing. Marx is not any devil.

SHRI LOKANATH MISRA : No, no, I mean Communisms.

SHRI BHUPESH GUPTA : Nobody should be called a devil, certainly not the communists. You would not have said this about Lenin—I know—unless it was slip of the tongue.

SHRI M. PURKAYASTHA (Assam) : Sir, he cannot say Lenin is a devil. He must withdraw it.

(Interruptions)

SHRI LOKANATH MISRA : Mr. Yajee does not understand the proceedings of the House. That is my misfortune.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : You address me please.

SHRI LOKANATH MISRA : Now that Mr. Bhupesh Gupta is one of the closest allies of the ruling party we are waiting for the day when Mr. Jagjivan Ram, as Congress President, would give this call to this country: Tax-dodgers of the country, unite. You have nothing but your arrears to lose. It may come very soon, probably in the Bombay session of the Congress.

SHRI BHUPESH GUPTA : On a point of order, Sir. If they are lax-dodgers, how they lose the arrears?

(Interruptions)

SHRI LOKANATH MISRA : This is the only slogan that we can expect from Mr. Jagjivan Ram.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : Let us come to the Resolution.

SHRI LOKANATH MISRA : Mr. Jagjivan Ram is the subject-matter and I am on the same subject. Why should I come to the subject? When there is a comment from the Chair I take it very seriously. Now you ask me to come to the subject. I am in the subject itself. Mr. Jagjivan Ram is one of the main subject-matters in this discussion.

SHRI SHEEL BHADRA YAJEE : -At the time you are talking against Shri Jagjivan Ram. It has become your occupation.

SHRI LOKANATH MISRA : I wish God gave you a little more wisdom to follow the proceedings; I pray to God for the purpose.

Sir, there are constant interruptions and you should not insist hereafter that my time is up. I

श्री राजनारायण : श्रीमन्, याजी जी को थोड़ा सेंस सिखाइये । They are Ministers; they are not private persons. जगजीवन राम जी छोड़ कर चले जाय तो कोई कुछ नहीं कहेगा ।

श्री लोकनाथ मिश्रा : अरे हमको तो कहने दीजिये, हमको खत्म करने दीजिये ।  
(Interruptions)

I am not going to sit down. If there are interruptions, no interruption would go unanswered—I tell you Sir,—and that has been my stand all the time

SHRI SHEEL BHADRA YAJEE: Then I shall also make personal attacks.

SHRI LOKANATH MISRA : Against whom?

SHRI SHEEL BHADRA YAJEE : Against you.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : No interruptions please.

SHRI LOKANATH MISRA : What else can I expect from him?

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : He should be allowed to speak without interruptions.

SHRI SHEEL BHADRA YAJEE : They are speaking anything and everything against Shri Jagjivan Ram 'arid against Shrimati Indira Ghat'di.

SHRI LOKANATH MISRA : You must give me protection, Sir, against these interruptions.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : I have given you protection.

SHRI LOKANATH MISRA : Sir, he is giving me the warning that he will attack me personally. I cannot expect anything better from Mr. Sheel Bhadra Yajee. This is all I can say. But I would again repeat for the hearing of Mr. Sheel Bhadra Yajee that once Shri Jagjivan Ram becomes the Congress President at the Bombay session, the ideal slogan for him would be this : Tax-dodgers in this country, all of you must unite under me, and you won't have to pay your dues as I was not bound to pay. Why do you talk of Swatantra Party all the time ? You tell what you have to say about me.

**श्री राजनारायण :** हर टैक्स को चोरी करने वाला इस समय क्रांतिकारी हो गया है ।

AN HON. MEMBER: Which Congress.

SHRI LOKANATH MISRA : Every body knows which is the Congress which Mr. Jagjivan Ram heads. You don't have to clarify. You might do it if you like on a personal explanation.

Now, Sir, Mr. Jagjivan Ram's case was one of the most important things that I brought out when I moved the Resolution but I am extremely sorry and I am extremely dissatisfied with the reply given by the hon. Minister because he even did not touch the fringe of the subject. I do not know if he had that instruction from the Prime Minister or his Government or his colleague, Mr. Jagjivan Ram. Mr. Jagjivan Ram, who is the guilty man would naturally like to avert it somehow and if you have done it. . .

SHRI R. K. KHADILKAR: Sir, with your permission I would like to clarify. As I have said I wanted to give a very detailed reply to every point that was made but there was certain amount of pressure and so I skipped over.

SHRI LOKANATH MISRA : But if the bride is missed in a marriage, then there is no marriage. Mr. Jagjivan Ram was almost the bride of the show.

SHRI R. K. KHADILKAR: We are more concerned with the administrative machinery for the collection of direct taxes than with Mr. Jagjivan Ram.

SHRI LOKANATH MISRA : I am as much concerned with the administrative machinery as with tax evasion by Mr. Jagjivan Ram. I am very categorical

about it. Mr. Jagjivan Ram as a Minister had certain duties and responsibilities and he still continues to be a Minister in this Government. It is a matter of great shame that we are sitting with him here. He is a tax-dodger but all the same he has the same advantage of sitting with me as a co-Member and a colleague here in this House. He should have resigned long time ago. I am extremely unhappy ; I do not understand how the Prime Minister even now allows him to carry on as a Minister, a responsible Minister. He is supposed to be a top leader in the Congress Party. I am ashamed of this thing. That is why I called him. . .

SHRI SHEEL BHADRA AJEE : You are all reactionaries. You only ...

SHRI R. K. KHADILKAR: May I point out to you, Mr. Vice-Chairman, that the matter of Mr. Jagjivan Ram's tax payment and other allied matters were explained on the floor of the House? After the explanation is it permissible for any hon. Member to call him a tax dodger ? All the evidence has been placed before the House.

SHRI LOKANATH MISRA : Sir, I can tell you ...

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN ) : You can reply but what the Minister is saying is that the matter has been cleared and that he has paid the tax.

SHRI RAJNARAIN : Clear for whom?

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN ) : Cleared in the House.

**श्री राजनारायण :** किसी को क्लियर नहीं है । मामले पर राख डाल दी गई है ।

SHRI LOKANATH MISRA : It may have been clear for Mr. Khadilkar and with the sharp intelligence that he has many things may be more clear to him which are not clear to us.

SHRI S. S. MARISWAMY (Tamil Nadu) : Sir, on a point of order about your ruling. When a particular case has been presented by Government it may be clear to certain chelas like Mr. Sheel Bhadra Yajee but it is not necessary that I should feel convinced about it. Unless I feel convinced personally you cannot force me that I should agree with those people.

SHRI LOKANATH MISRA : Mr Jagjivan Ram has been assessed ...

SHRI SHEEL BHADRA YAJEE : You are reactionary.

SHRI LOKANATH MISRA : Do you understand what reactionary means?

SHRI SHEEL BHADRA YAJEE: Why are you making a personal attack on Mr. Jagjivan Ram ? I will start right from Mr. Rajagopalachari and I will attack all of them.

श्री राजनारायण : श्रीमन्, आप श्रीलभद्र याजी को क्यों नहीं रोकते हैं ?

उपसभाध्यक्ष (श्री अकबर अली खान) : मैं रोक दूंगा।

श्री राजनारायण : क्यों बीच में इस तरह खड़े हो जाया करते हैं। हमारा विनम्र निवेदन है आप उनको बैठाएं।

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : I do not like these interruptions please.

SHRI SHEEL BHADRA YAJEE: Have they got a monopoly to speak ? I object to that\*. He is making a personal attack and I am going to attack also. You must check them.

श्री राजनारायण : यह पर्सनल एटैक है मिनिस्टर की। हम मिनिस्टर की और उनके मंत्रिमंडल की भर्त्सना करेंगे।

SHRI LOKANATH MISRA : Mr. Sheel Bhadra Yajee should either behave or you should turn him out of the House. He must learn or else he must be turned out because he is a perpetual nuisance.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : No, no.

SHRI SHEEL BHADRA YAJEE: You are a nuisance. If I am a nuisance, you are Nuisance the Great.

SHRI LOKANATH MISRA : You are a nuisance to the House.

SHRI SHEEL BHADRA YAJEE: You are not a gentleman.

SHRI LOKANATH MISRA : Sir, it is difficult for any gentleman to function in the House with persons like Mr. Sheel Bhadra Yajee here.

Sir, I was talking about Mr. Jagjivan Ram and whatever may be the provocation provided to Mr Sheel Bhadra Yajee. I will have to talk about him, because I think it is one of my duties.

SHRI SHEEL BHADRA YAJEE: If you attack Mr. Jagjivan Ram who is our leader, I will attack you.

SHRI LOKANATH MISRA : Sir, is he howling or is he talking ?

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : You are paying too much attention to Mr. Sheel Bhadra Yajee.

SHRI LOKANATH MISRA : But if somebody is shouting all the time or suppose a plane takes off, can we talk to each other ? He is making a sound much greater than the sound of a plane.

SHRI SHEEL BHADRA YAJEE : Your Swatantra people are blackmarketeers, tax-dodgers. The Swatantra Party is reactionary.

SHRI LOKANATH MISRA : Why do you talk of my party ? Say Lokanath Misra is ? tax-dodger and you prove it if you can and I shall immediately apologise. Say whatever you want to say about me but don't bring my party. I challenge you to prove that I have not paid my tax.

(Interruptions)

SHRI SHEEL BHADRA YAJEE : Nothing against you. But I will attack you because you are making personal attacks on ...

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : Mr. Yajee, I do not like that anybody should go on interrupting like this.

SHRI SHEEL BHADRA YAJEE : You must check him, Sir.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : But I see that your interruptions are continuous.

SHRI SHEEL BHADRA YAJEE : Sir, you should check them; otherwise I will continue.

THE VICE-CHAIRMAN (SHRI i AKBAR ALI KHAN) : But you must \ help me to check him.

SHRI MULKA GOVINDA REDDY : Sir, Mr. Yajee should be pulled up. He should not be allowed to interrupt like this.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : Now you continue, Mr. Misra.

SHRI LOKANATH MISRA : I am extremely grateful to you because you have given me protection.

**श्री दयाल दास कुरें (मध्य प्रदेश) :** आन ज पाइन्ट आफ आर्डर सर । यह विषय जो अभी माननीय लोकनाथ मिश्र जी उठाए हैं, इस विषय पर जैसा कि अभी माननीय मंत्री, महोदय ने बताया, इसी हाऊस में बड़ी गहराई से चर्चा हुई है . . .

**कई माननीय सदस्य :** नहीं हुई है ।

**श्री दयाल दास कुरें :** हुई है । मुझे मालूम है और उस समय . . .

**श्री राजनारायण :** अगर चर्चा हुई है तो फिर होने में क्या आपत्ति है ।

**श्री दयाल दास कुरें :** उपसभाध्यक्ष महोदय यह बताया गया कि पाई पाई का टैक्स का हिसाब बाबू जगजीवन राम जी ने अदा किया है . . .

**श्री दयाल दास कुरें :** जब यह बात उठाई गई थी, जगजीवन राम जी यहाँ बैठे थे और उन्होंने इसका खंडन किया है । सारो चीजों का ठीक-ठीक ब्यौरा दिया गया है । इसके बाद भी उनके नाम को ब्लैम करके कांग्रेस पार्टी को बदनाम करने की आवाज लोकनाथ मिश्र जी ने उठाई है । यह उनके विषय में ही नहीं है बल्कि कांग्रेस पार्टी को बदनाम करने के लिये आवाज उठा रहे हैं (Interruption) मैं उपसभाध्यक्ष महोदय से निवेदन करूंगा कि यह सवा फिर क्यों उठाया जा रहा है ?

**श्री सुन्दर सिंह मंडारी :** यह सब डिबेट में आएगा ।

**श्री राजनारायण :** इसमें क्या कोई पाइन्ट आफ आर्डर था ?

SHRI LOKANATH MISRA : There was no point of order.

Sir, I was talking about Mt. Jagjivan Ram's conduct as a Minister in evading taxes. Mr. Jagjivan Ram had not filed his income-tax returns for ten years! ...

AN HON. MEMBER : Eleven years.

SHRI LOKANATH MISRA: Yes; for eleven years, fully knowing that he was contravening the laws of the country. As I said last time, like Mrs. Mala Sinha he could not have concealed himself in the bath room for all the eleven years because there have been definitely registered letters and other letters from the Income-tax officers to him. Even in his absence there would have been a full-fledged office because he was a Minister all the time, either Minister of Agriculture or Minister of Labour ...

SHRI NIREN GHOSH (West Bengal): Sir, time is up. Fifteen minutes are over,

SHRI LOKANATH MISRA:- It is for the Chair to decide. Sir, I have, not talked even for five minutes; there have been so much of interruptions. Let me finish by 3 o'clock.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : I shall give you five minutes more.

SHRI LOKANATH MISRA: No; 3 o'clock. Now, he did not submit his returns for 11 years and thereafter he was caught. He was caught not because he voluntarily submitted his returns but he was caught as any other culprit, any other tax-dodger in the country, like Mrs. Mala Sinha who [was caught. But Mrs. Mala Sinha was asked to pay a fine of something like Rs iii lakhs out of Rs. 22 lakhs but Mi. Jagjivan Ram, because he enjoyed certain privileges, certain facilities as Minister, the Central Board of Taxes or the Commissioner whoever is the officer ...



**श्री शालभद्र याजी :** वाइस चयमन साहब, आप इन्हें चैक कीजिये और मैं इन्हें नहीं छोड़ूंगा क्योंकि ये आप की बात को नहीं मान रहे हैं। आप इन्हें रोकते क्यों नहीं ?

(*Interruption*)

**श्री सुन्दर सिंह भंडारी :** आप मिश्रा जी से इस तरह की बातें क्यों कह रहे हैं। आप चयर को बतला दीजिये।

(*Interruptions*)

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : Sit down please.

SHRI LOKANATH MISRA : Even if you are on your feet. I am not going to sit down. You may all of you keep on standing. The way they behave, you ask them to behave. It is the ruling party. They have to set an example. They are going beyond all limits. They must know how to behave. Unless they behave there cannot be any peace in this House nor can the House continue with its deliberations. Therefore, Sir, if anybody is to be snubbed, it is the ruling party and its leader. Where is the leader ? He is missing today. Now, Sir, Mr. Jagjivan Ram, as I was telling you ...

**श्री नेकी राम (हरियाना) :** सभापति जी ...

(*Interruptions*)

**श्री शालभद्र याजी :** आप इन्हें रोकते क्यों नहीं हैं।

**श्री राजनारायण :** श्रीमान्, आप मिश्रा जी से तो कहते हैं मगर इन लोगों को क्यों नहीं रोकते हैं।

SHRI NIREN GHOSH : We cannot allow. More than fifteen minutes have gone by.

SHRI LOKANATH MISRA : I will definitely have my say, whatever I have to say. I tell you I will have my say. I will finish my speech and then sit down. Nothing can deter me. I tell you, unless you snub the other side, because they are behaving in a very unruly manner— unless they are snubbed—they will not come to their senses. There is the other side also ...

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : Please keep quiet. I have asked them to keep quiet.

SHRI LOKANATH MISRA : As I was telling you, Mr. Jagjivan Ram is a tax evader. He is a tax evader and after eleven years he was caught, not that he voluntarily said that he had evaded tax ...

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P.C. SETHI) : Sir, I object to what my hon. friend, Mr. Misra, is saying.

SHRI LOKANATH MISRA : I repeat it.

SHRI P. C. SETHI : Just a minute. The Resolution of the hon. Member is that this House is of opinion that Government should constitute a Committee consisting of experts ...

SHRI RAJNARAIN : Why the hon. Minister is speaking?

SHRI P. C. SETHI : I have every right to interrupt and the hon. Minister has replied to the debate.

SHRI RAJNARAJN : Every Member has a right to interrupt too.

SHRI P.C. SETHI : The hon. Minister, while replying to the debate, has agreed to the constitution of a committee of experts to go into it ...

SHRI LOKANATH MISRA : I do not accept it.

SHRI P. C. SETHI : Now, to a particular question which has been already replied to during the course of questions and answers in this manner is not desirable. If the hon. Member wants, he can raise a special discussion on this particular issue.

SHRI LOKANATH MISRA : Sir, you are in the Chair and he was not touching that point because he knows that Mr. Jagjivan Ram is a taxdodger ...

SHRI P. C. SETHI : He is not.

(*Interruptions*)

SHRI LOKANATH MISRA : Can we continue this way ?

SHRI MULKA GOVINDA REDDY : Let him continue and let him finish it quickly.

SHRI LOKANATH MISRA : When I was saying that, somebody was getting up from the other side on a point of order.

As I was saying, I am fully convinced that Mr. Jagjivan Ram is a tax evader. He did not voluntarily submit his tax return to the income-tax authorities. When he was caught in the House he did it, but all the same the Commissioner has waived, has exempted him from all penalties. Now having been excused from penalties, has the Minister, either Mr. Sethi, who is now running away ...

SHRI P. C. SETHI : I am not.

SHRI LOKANATH MISRA : You must stick to your seat. Once you have intervened, you must stick to your seat. They have the guts to tell you that Mr. Jagjivan Ram is not a tax-dodger. He has got all the concessions that anybody could have got in this country and through indirect means. If he had gone to a court of law he would not have got these concessions.

SHRI R. K. KHADILKAR: May I say that the proceedings before the Income-tax Commissioner or appellate authority are judicial ? There is a finality about it. To make an allegation that he is a tax-dodger and repeat it again and again is most irrelevant and uncalled for.

SHRI LOKANATH MISRA : It may be quasi-judicial or it may be anything, but is there anybody in this country who has got these concessions ? Let the Minister come out with a statement that some other gentleman in the country was in arrears and had evaded income-tax for eleven yeais, after eleven years he was caught and thereafter he had been allowed ali these concessions and exemptions which Mr. Jagjivan Rim has been allowed.

श्री निरंजन वर्मा : एकआध उदाहरण दीजिये ।

SHRI R. K. KHADILKAR : May I point out that there are hundreds of cases where the penalty has been waived ?

SHRI LOKANATH MISRA : I would like the Minister to quote a parallel instance

Now, the next point that I had raised in this House is the case of Mrs. Aruna Asaf Ali. (Interruption). On another occasion I had railed the case of Mrs. Aruna Asaf Ali who had surreptiously got held of some money to the tune, I am told, of Rs. 18 lakhs and she had

invested it in the Raisina Publications, which are bringing out the Patriot, Russian pamphlets and the Link I wanted the Finance Ministry to go into it, to go into this particular question of Mrs. Aruna Asaf Ali ...

श्री शीलभद्र याजी : श्रीमन्, यह क्या रिजोल्यूशन में बोल रहे है या रायसीना पब्लिकेशन के बारे में बोल रहे हैं । आप इन्हें रोकिये, नहीं तो हम आपकी बात नहीं सुनेंगे ।

श्री ना०कु० शेजवलकर (मध्य प्रदेश) : श्रीमन्, मेरा एक प्वाइन्ट आफ आर्डर है । क्या कोई माननीय मेम्बर यह कह सकता है कि आपकी बात नहीं सुनेंगे ।

SHRI LOKANATH MISRA : I do not have such a loud voice as some hon. Members have got. That is a great disadvantage to me. I cannot help that. Last time, as I have said, I had raised the case of Mrs. Aruna Asaf Ali and her investment of Rs. 18 lakhs in the Raisina Publications. I wanted a probe and I wanted the facts to be made known to Parliament as to whether wealth-tax and income-tax had been paid on that. There has been no reply. They have conveniently remained silent. When the facts were told in the case of Mr. Jagjivan Ram they are getting out concocted cases which are unbelievable and in the case of Mrs. Aruna Asaf Ali there is absolutely no reply. It is a convenient silence.

Now, coming to the Resolution, about the appointment of a Committee, I was insisting all the time for the appointment of a Committee. The hon. Minister said that he has accepted my Resolution in part, but I do not want an expert committee to go again into this matter. I know what is the fate of an expert committee's report and I know how they function. Mr. Bhoothalingam was an expert and there are many other experts who have gone into it. What I wanted was that some Members of Parliament should have been appointed, which is conveniently ignored again. Members of Parliament could have exerted their influence in rectifying defects.

3 P.M.

If experts could have come to your aid and would have implemented it there would not have been tax arrears to the tune of Rs. 337 crores, nor would Mr. Jagjivan Ram have escaped all penalties. What I was insisting was that the Committee should consist both of Members of

Parliament and experts. Now that the Minister is absolutely side-tracking the issue, I can never accept what has been offered by him. I still insist that if there has to be a Committee worth the name and worth anything, it must consist of Members of Parliament as well as experts and the experts can only be there in an advisory capacity while the actual recommendations will have to be made by Members of Parliament. Then alone there can be some strictness about the tax rules, or else in this country after many of these Ministers have lost their positions you would find that probably 80 per cent of them who are in tax arrears might be so for as long as they were Ministers. I btdl insist and I hope Mr. Buupesh Gupta in case of a division will vote for this with me. Mr. Bhupesh Gupta, are you sleeping ?

SHRI BHUPESH GUPTA : What a wonderful speech. It puts me to sleep.

SHRI LOKANATH MISRA : It lulls you to sleep. I would definitely demand a division and such of the hon. Members on the opposite side who feel that tax-dodgers like Shri Biju Patnaik, Shri Jagjivan Ram and whoever is a tax-dodger, must be penalised and taken to task and there should not be any exemptions in their case, would kindly vote with me. Willi that, I thank you for the time you have given to me.

There is only one thing. A copy of a particular memorandum has been passed on to me. It was just pased on when I was walking into the House. It is a copy of memorandum submitted to Mr. V.V. Giri, President, Union of India, by one Mr. Paranjpye from Bombay, from Mr. Khdilkar's State. He is a very eminent editor of one of the journals and he has submitted a memorandum regarding Mr. Jagjivan Ram's tax evasion saying that action should be taken.

Finally, before I sit down, I would again appeal to the hon. Minister of State of Finance to convey to the Prime Minister the feelings of the House that the Prime Minister should immediatery sack Mr. Jagjivan Ram out of the Ministry because he has been found guilty of evasion of income-tax. Thank you.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : Mr. Misra do you withdraw or press it ?

SHRI LOKANATH MISRA : I press it.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : The resolution before the House is—I will read the resolution again for the benefit of the House...

SHRI M. M. DHARIA : Sir, even the Economy Panel has also recommended on the same lines. Under these ciicums-tances may we request Mr. Misra not to press it ?

(*Interruption*)

SHRI LOKANATH MISRA : I am prepare to witndraw. On the Committee, let them only say that they are prepared to take at least some Congress Members from Parliament.

SHRI BHUPESH GUPTA : My friend has spoken al length. The basis of his case is absolutely right. Tax evasion should be tackled and a Committee should be formed. But do not divide us when in spirit we agree, though the wording we may not like. Therefore I say, withdraw. In spirit we are in agreement with you.

*Resolution was, by leave, withdrawn.*

#### **RESOLUTION RE ABOLITION OF PRIVY PURSES AND PRIVILEGES OF EX-RULERS**

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : The next resolution is in the name of Mr. Banka Behari Das.

SHRI NIREN GHOSH (West Bengal): Sir, may I make a submission ? Let the mover move the resolution, make a short speech, let the Minister reply, after that let the debate close, let us pass this. . .

SHRI LOKANATH MISRA (Orissa) : Why should there be a departure in this case ? Let the debate proceed like every other debate.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN) : I will consider it later on.

SHRI BANKA BEHARY DAS (Orissa): Mr. Vice-Chairman, with your permission, I beg to move the following Resolution :

"This House is of opinion that Government should take all legal and other steps for the abolition of privy purses and privileges of ex-rulers before the presentation of the General Budget in the forthcoming February session of Parliament."