

श्री राजनारायण : इतना तो साफ हो जाय कि इस पर बहस कब होगी ?

SHRI BHUPESH GUPTA: Why this should not be studied . . .

MR. CHAIRMAN: You can raise | that.

SHRI BHUPESH GUPTA: We did not ask for Mr. Brahmananda Reddy's statement. We asked for the statement by the Home Minister. The Home Minister is expected to investigate in this matter in the context of which I do admit the statement has a relevance. This is not the only thing. We are now told that something had been placed before the House which had been given to him by Mr. Brahmananda Reddy.

श्री सुन्दर सिंह भंडारी : यह रिपोर्ट आज सदन में रख दी गई, हम सब लोग इसको पढ़ कर कल इस पर विवाद के लिये तैयार हैं। मैं आपसे यह निवेदन करना चाहूँगा कि इस विषय पर आप कल ही विवाद करने की अनुमति प्रदान करें।

श्री राजनारायण : ठीक है यह फिर तय है।

SHRI BHUPESH GUPTA: The matter should not be allowed to rest.

MR. CHAIRMAN: Let us all study first. You will have copies of the report sent to you. You have not got the report.

श्री राजनारायण : अगर हम लोग इस पर विवाद के लिये तैयार हैं, कल तैयार हैं, तो कल इस पर बहस होगी।

MR. CHAIRMAN: I shall fix the date.

SHRI BHUPESH GUPTA: You do, Sir.

MR. CHAIRMAN: The House stands adjourned till 2 P-M.

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

The House reassembled after lunch at two of the clock. The Deputy Chairman in the Chair.

THE FINANCE BILL, 1968

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI R. DESAI): Madam Deputy Chairman, I move:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1968-69, as passed by the Lok Sabha, be taken into consideration."

The Finance Bill has been before the country for over two months now. During this period, the provisions in the Bill have come under close scrutiny both in this House and outside. I am very happy to say that the proposals have received a wide measure of support and constructive suggestions have also been made for improving them in the sphere of implementation. The rationale and main features of these provisions were explained in the Budget papers circulated to hon. Members. "I do not, therefore, propose to take the time of this hon. House to go over the same ground again but shall confine myself to explaining the changes which have since been made in these provisions during the passage of the Bill in the Lok Sabha.

Turning to direct taxes, I shall first refer to the provision in the Bill for stepping up the scale of penalty leviable under the Wealth-tax Act for concealment of wealth through understatement of the value of an asset or otherwise. While the objective underlying this provision, namely, to provide an effective deterrent to tax evasion, has been widely welcomed, concern has been expressed about its practical implications. It is true that there can be differences of opinion even amongst qualified

valuers on the proper value of an asset. It is, therefore, necessary to secure that tax-payers who have taken due care to have their assets valued properly are not treated as having concealed their wealth merely because in the opinion of the tax authorities the value is higher. Under the existing law, the onus of proof in penalty proceedings for concealment of wealth shifts from the Revenue to the tax-payer where the net wealth declared in the return falls short of the net wealth assessed, by more than 20 per cent of the assessed wealth. As it is now proposed to increase drastically the scale of penalty leviable for concealment of wealth, this permissible margin of 20 per cent is being increased to 25 per cent. This principle is also being extended to concealment of wealth through understatement of the value of any asset forming part of the wealth and over-statement of value of any debt. Even where the difference between the value declared and the value assessed is more than 25 per cent, of the value assessed, no penalty will be leviable if the taxpayer is able to establish that the difference was not attributable to any fraud or gross or wilful neglect on his part. Thus, there should, ordinarily, be no occasion for the levy of a penalty for understatement of the value of an asset in a case where the tax-payer supports his valuation by the opinion of an approved valuer. I may here mention that there is already a panel of approved valuers notified by the Central Government under the Estate Duty Act and this panel is recognised also for the purposes of wealth-tax and income-tax on capital gains. As announced in the Budget Speech, steps are being taken to set up a departmental valuation organisation. When this is done, the services of the official valuers—whose valuation will naturally be binding on the tax authorities—will be available to tax-payers as well. As a further measure for avoiding hardship to tax-payers in

bona fide cases, it has been decided to issue administrative instructions that the recovery of penalty imposed for concealment of wealth through understatement of the value of an asset should be enforced only after the valuation has been adjudicated upon by the Income-tax Appellate Tribunal. I am confident that hon. Members will agree that these safeguards will obviate hardship to honest tax-payers.

Another provision in the Bill which has been widely commented on is that for the disallowance of expenditure where payment is made in a sum exceeding Rs. 2,500, otherwise than by crossed cheque or crossed bank draft. I must clarify that this provision will apply only to payments made after a date to be notified by Government and hence no hardship will be caused on account of past payments. I am sure, hon. Members will endorse the objective underlying this provision, which is to tackle tax-evasion. Till the banking habit becomes fairly widespread in our country, there will, of course, be certain areas where this provision may cause practical difficulties in certain categories of transactions. Recognising this position, powers are being taken under the Bill to notify in the Income-tax Rules, the cases and circumstances in which disallowance will not be made. The draft Rules will be circulated for eliciting public opinion before they are finalised.

In order to simplify the computation of income of salaried tax-payers and expedite assessments in their cases, the Bill provides for a standard deduction for the maintenance expenditure and wear and tear of conveyances owned by them and used for purposes of employment. Originally, this provision was applicable only to salary income due after March 31, 1968. The Bill, as amended by Lok Sabha, applies the provision to the assessment year 1968-69 also in order to expedite assessments of salaried tax-payers for that year.

[Shri Morarji R. Desai.]

The provisions in the Bill for granting to companies engaged in agro-based industries a weighted deduction for the expenditure incurred by them in providing inputs and extension services to agriculture, have been widely welcomed. The Bill, as amended, extends the weighted deduction also to inputs and extension services in the sphere of animal husbandry, and dairy and poultry farming.

As one of the measures for expediting the completion of income-tax assessments in original proceedings, the Bill reduces the time limit for completion of such assessments for 1969-70 and later years, from four years to two years of the close of the relevant year. The assessments for 1969-70 will, thus, have to be completed latest by March 31, 1972. As the income-tax assessment for any year is completed only after the completion of the earlier years' assessments, the Bill is amended by Lok Sabha provides that the assessments for 1968-69 should be completed within a period of three years from the end of that year i.e. not later than March 31, 1972. As a corollary to this, a corresponding reduction is being made in the time limit for preferring claims for refunds for the assessment year 1968-69.

Hon'ble Member, are aware of the scheme instituted recently for five years fixed deposit with Government bearing simple interest at 5 per cent, per annum. The Bill has a provision enabling Government to exempt from income-tax the interest on these deposits. In order to provide to investors making these deposits the same tax benefits as are available to them in respect of deposits in Post Office Savings Banks which are wholly exempt from wealth-tax, the Bill as amended enables Government to exempt wholly from wealth-tax these five-year fixed deposits with Government.

The proposals relating to indirect taxes do not impose any additional

burden on essential articles of mass consumption. A number of representations have been received from industries affected by the proposed levies seeking reduction or withdrawal of the levies. These have been gone into very carefully. Quite naturally the industries affected will have problems of adjustment to the higher level of taxation. But these will only be transitional. Therefore, no substantial changes in the proposals are called for. There are, however, some procedural difficulties which would need to be removed.

It has been urged that there are administrative difficulties in collection of revenue from a large number of small units in the steel furniture and confectionary industries. In view of this it has been decided to grant total exemption on steel furniture up to a maximum level of Rs. 50,000 cleared in any financial year in the case of units whose annual production of steel furniture does not exceed a total value of Rs. 2 lakhs, the first Rs. 50,000 of clearances will also be exempted. Similarly, in the case of confectionary, it is proposed to grant total exemption on 20 tonnes cleared in any financial year; this exemption will be available also to those units whose annual production does not exceed 40 tonnes. These reliefs have already been notified by issue of exemption notifications made-effective from 1-3-1968.

One other administrative problem relates to the levy on embroidery. It has been urged that the collection of the tax on an *ad valorem* basis will lead to difficulties in view of the large number of varieties produced and wide variations in values depending on the base fabric used and the nature of the embroidery done on the fabrics. Initially it was thought that this difficulty could be got over by compounding the levy at a rate per machine per shift. A sector of the industry having machines which are old and slow moving did not favour this and, therefore, the alternative of

fixing tariff values was considered. Even this is not acceptable to a large majority of units who prefer an optional compounding of the levy at a rate per machine per shift with a suitable lowering of the rate for old machines. This proposal is under consideration and the final decision thereof may be announced shortly.

Some apprehension has been expressed that the excise levy on radio valves and transistors will adversely affect sale of low cost radio receivers. There is no real basis for this as the popularity of transistors and radios has been growing fast and there is good reason to believe that there will be a major expansion in the coming years in the market for cheap radios, particularly in view of prosperity in the rural areas.

Madam, I move that the Bill be considered.

The question was proposed.

SHRI DAHYABHAI V. PATEL (Gujarat): Madam, there are certainly several welcome provisions in the Finance Bill for rationalising the tax structure. At the same time- I must say that there are some drastic provisions which are bound to cause hardship. I have just heard what the Finance Minister said about certain changes recently suggested and certain rules thereunder to be framed. I do not know whether what he has announced just now will safeguard against the fears that have been expressed so far since the provisions have been announced. Human nature being as it is, leaving much discretion to officers, small Income-tax Officers, is likely to cause hardship in many cases. I am glad to see that there are provisions for appeal but the provision is bound to be dilatory and expensive.

In the matter of personal taxation, Annuity Deposit scheme is discontinued. Levy on separate surcharge on unearned and earned incomes is

discontinued. These are welcome features.

The basic income-tax on income between Rs. 1 lakh and Rs. 2.5 lakhs is raised from 65 per cent, to 70 per cent, on incomes over Rs. 2.5 lakhs to 75 per cent. These features may be considered as welcome in some cases.

I do not know how much the Exchequer is going to gain by the disallowance of Rs. 75 of spouse allowance in case where both husband and wife are tax-payers.

The incidence of tax on registered firms has been stepped up. The tax payable by the firm will, however, be allowed deduction in computing the share income of the partners. The effect of the same on the combined tax incidence of the firm and the partners is to be judged by experience. I am afraid I do not have machinery or knowledge enough to say whether this will not prove a hardship. In view of the fact that return on this may not be very much this item should have been scrapped.

As regards Corporate Taxation, 7.5 per cent tax on dividend in excess of 10 per cent of the paid-up equity capital levied on public companies is abolished. That is another welcome feature.

The rate of Companies (profits) surtax is reduced from 35 to 25 per cent. The reduction in corporate taxation is insignificant. The corporate sector will continue to suffer tax at a rate which may even be higher than 70 per cent. The undesirable features like the difference in the basic rate of tax on public and private companies, requirement regarding distribution of statutory percentage of dividend in certain cases etc. continue.

Items on which rebate is given are machinery, poultry feed, fish etc. I do not see the mention of a new industry that is growing in the industrial sector. That is preserva-

[Shri Dahyabhai V. Patel]

tion of fruits and foodstuffs, fruits particularly. This country is capable of producing a large quantity of fruits like the mango which is so popular and is hardly found elsewhere in the world. If some sort of encouragements were given to such an industry by exemptions perhaps it would benefit the industry.

Madam, I consider that some of the provisions of the Finance Bill are inequitable. One such thing is the increase in the incidence of tax on capital gains by bringing within the purview of short-term capital assets those that are held for less than 24 months.

A second feature is the further curb on entertainment expenditure by including the entertainment allowance of employees and such expenditure incurred by the employees, in the overall limits. It is true that this allowance on entertainment is likely to be abused. On the other hand, looking to the entertainment allowance that commercial firms and high executives of commercial firms are allowed abroad, what is being allowed in this country is insignificant. Particularly from the point of view of Government's aim to increase exports, perhaps this curb on expenditure under this head needs to be reconsidered sympathetically. For instance Madam, we had recently this UNCTAD. What did Government do and not do? But it was done with the specific purpose of attracting world importers to come and see India, see the things here and see what they can import from us. If that is the spirit, Madam, I think the encouragement that is given to them should continue and should be on a much more liberal basis. Trying to save on a little allowance for entertainment is not likely to help very much.

The stock-market activity is considered an index of expansion of investment, production, employment and income and the tempo of the stock-

market should be a matter of vital concern to all of us, though all may not deal in stocks and shares and such scrips. It is most welcome that official thinking seems to have veered round to recognise this basic position now. The Budget proposals of February, however, do not attack the stock-market malady at its root. The Finance Minister has pushed up public consumption still higher, ignoring the dangers of bleeding to the anaemic patient. The abolition of annuity deposits and excess dividend tax, the tax exemption on dividend up to Rs. 500 and the reduction of surcharge on company profits from 35 per cent to 25 per cent, thereby lowering the corporate taxes, are technically steps in the right direction. But it is like chicken feed to an elephant. What is required is many more steps in this direction.

Madam, in this connection I would like to say that a friend of mine recently sent me a quotation from what Abraham Lincoln said in another democracy, which I think bears comparison to where we are. He has sent it to me, very nicely made out, in this way and I would like to read it to the House.

"You cannot bring about prosperity by discouraging thrift- You cannot help small men by tearing big men down. You cannot strengthen the

weak by weakening the strong. You cannot lift the wage-earner by pulling down the wage-payer. You cannot

help the poor man by destroying the rich, You cannot keep out of trouble by spending more than your income. You cannot further the brotherhood of man by inciting class hatred. You cannot establish security on borrowed money. You cannot build character and courage by taking away man's initiative and independence. You cannot help men permanently by doing for them what they could and should do for themselves." SHRI R. T. PARATHASARATHY (Madras) Madam Deputy Chairman,

I rise to support the Finance Bill as

it has all the elements of a well-tailored Bill, mainly due to the skilful workmanship of its maker, Shri Morarji Desai. In my view, Madam, this Finance Bill is a nation-saving measure. I must admit that the Deputy Prime Minister has done the job remarkable well, taking the nation's economy as a whole in all its perspective. It is not that it could be the best under the existing circumstances. But it is the best that can be given which will have a great bearing on our future economic upliftment.

I was very happy, Madam, to hear the speech of the hon. Leader of the Opposition. In every word, he has welcomed this Bill. If the Leader of the Opposition welcomes a Finance Bill, it goes a very long way to prove, according to the British precedent, that the Bill in spirit is a first-class . . .

SHRI BHUPESH GUPTA (West Bengal): It only shows that the Congress Party has gone a long way almost to land in the Swatantra Party.

SHRI R. T. PARTHASARATHY: Madam, the abolition of the annuity deposits . . .

SHRI DAHYABHAI V. PATEL: I welcomed certain provisions only.

SHRI R. T. PARTHASARATHY: . . . and the proposal to levy a differential surcharge on unearned incomes are welcome measures. Economists and financial experts will not deny that the Bill provides for adequate benefit for the corporate sector. The Deputy Prime Minister, in my view, Madam, has applied the norms of public finance to the Bill with an eye on increasing our productive capacity, improving our industrial wealth and recouping our already disturbed economy. And it is commendable performance. It has been said not only on the floor of the House by Members of Parliament while giving their views on the Budget, but it has been said even in public that the level of taxation has become very high

because of these new proposals of our Deputy Prime Minister. True, it is high on the rich and those who are capable of bearing the burden. But if the rich did not pay, may I ask, Madam, who else would pay and who else could pay? I would defend the proposals as they are not unjust; at the most, it can be said of the proposals that they are only reasonably high. The Bill provides vitality to our socialistic body.

Madam, I would like to make a comment or two on the income-tax. Some have come forward to criticise the Bill by demanding a de-escalation of the tax structure. I feel that this demand is totally and wholly unjustified, for we have given no chances for these proposals to work their way out. And how else can we judge its performance, if we did not allow a little march of time? The Government have announced the formation of a Finance Commission and it is quite possible that the Finance Commission may go into the whole set up as such. So let us wait for a short while to judge the performance of these proposals of the hon. Deputy Prime Minister. It is unfortunate that criticisms have been levelled against the Income-tax officers in particular. We have in this country, and I am very proud to say that, some of the finest officers in the income-tax Department, who are honourable men, men of ability and integrity. If certain things went wrong, let us find out where they have gone wrong and rectify the law and thus bring about the remedy, and not indulge in attacks on the departmental officials, when we ourselves know that a good percentage of the assesses themselves are prone to evade tax payment.

I would take this opportunity to make an earnest and fervent appeal to the Deputy Prime Minister, I looked into the provisions of the income-tax levy at the base. The level of Rs. 4,000 for an unmarried individual is totally against the "economic sense", to use the appropriate

[Shri R. T. Parthasarathy]

term The average middle-class has been an ever suffering class and the Bill never looks at them with a benevolent eye. Though the Deputy Prime Minister has a pair of benevolent eyes, yet he does not direct them towards the poor middle classes. May I appeal to him, through you, Madam, to raise the level to at least Rs. 6,000, on married individuals, if not to the level of Rs. 7,500 as recommended by the Bhoothalingam Committee? This gesture on the part of the Deputy Prime Minister would really be a father's gesture on his middle-class children! The Deputy Prime Minister deserves the congratulations on this House on his attempt in bringing about changes in our economic set-up to stabilise our economy and foment our production. He must also see that banks should provide adequate credit facilities to the rural producers and that efforts should be made that these rural folks should have an easy access to the banks when only the growth of agricultural economy can get an upward lift. I feel that towards the realisation of this objective the social control of banks is very essential and the prospective legislation in this regard will be a most welcome piece of legislation.

Criticisms have been levelled against the Government for resorting to deficit financing. I believe it amounts to about Rs. 350 crores. It is true that to this limited extent we had to resort to deficit financing. I assert, Madam, that deficit financing is not a virtue and we are only through a passing phase.

On this occasion, Madam, it would be appropriate if I should bring to the notice of the Deputy Prime Minister the working of the public sector undertakings. The public sector undertakings throughout this country, Madam, have not become economically viable units because of their excessive overhead charges, wastage and overspending on non-utility and unremunerative buildings. Concentra-

tion on production alone should act as a motive force, as otherwise the public sector locomotive will go out of gear.

The Finance Bill has provisions as to how the tax-evader should be punished. They are most welcome provisions, Madam. From whichever quarter the tax-evader may come, he should be dealt with severely as an anti-social element. The names of all the tax-evaders should be published in all the newspapers in India and a tax-evader should be made to feel that he is a social outcast.

Madam, these are the few rambling words of mine in relation to the Finance Bill as such but whenever we make our comments on the Finance Bill, whether inside the House or outside, we always make it a point to speak in a rather serious tone but on this occasion before I conclude, Madam, I would like to tell you something and through you to the House in a rather lighter vein.

The Deputy Prime Minister is known for his stern qualities and he has pointedly exhibited them in his tax proposals. We have known him as a cricketer and as a batsman who always plays with a straight bat but he has proved through this Finance Bill that he is an artful bowler too. He has bowled steel furniture with an off-break; he has bowled confectionary /With a leg-break; he has bowled liquor with a googly; he has bowled postal rates with a straight one and chocolates with a faster ball-(*Interruption*) And the hon. Finance Minister will bowl the last ball and complete the over at the time of the Supplementary Budget; Thank you, Madam.

श्री जे. पी. व. द. (बिहार) : माननीय
उपसभापति महोदय, माननीय वित्त मंत्री
ने जो वित्त विधेयक प्रस्तुत किया है उसके
उद्देश्यों में उन्होंने कहा है—

“असह्य अश्विनियम के कुछ उप-
बन्धों को सरल और अधिक यथार्थ

बनाने के लिए भी इस अवसर का उपयोग किया गया है।"

मैं जब इस विधेयक को पढ़ रहा था तो मुझे बरबस उनके द्वारा लागू किए गए स्वर्ण नियन्त्रण एक्ट की याद हो आई जिसके सम्बन्ध में उनके उद्देश्य में कोई शंका नहीं कर सकता था, जिसके अनुसार वे यह चाहते थे कि हिन्दुस्तान में विदेशी स्वर्ण न आए, वहां का धन दूसरी जगह न जाए, लेकिन उसका जो प्रतिफल हुआ उससे सम्पूरा देश अवगत है। हमारे देश के लाखों स्वर्णकार—परिवार बर्बाद हुए और अन्ततोगत्वा जब हमारे वित्त मंत्री पुनः वित्त मंत्री के आसन पर आए तो यह सोचने के लिए बाध्य हुए कि इस विधेयक में परिवर्तन करना चाहिए। उसी तरह से जब यह वित्त विधेयक हमारे सामने उपस्थित हुआ है तो ऐसा लगता है कि उनकी मंशा है कि जो कर बंछना होती है जो कर को चोरी होती है उसको रोकना चाहिए और यह रोकने में इतनी तेजी से चले आते हैं कि यह शायद रोकना ही नहीं होगा बल्कि यह विधेयक बहुत ही फान्टास्टिक, इन्स्टिक्ट प्रोर टेरा-इजिप्स हो जायगा। मैं उनसे आग्रह करूंगा कि इस पर ठीक से विवेचन किया जाय क्योंकि यह राज्य सभा है और राज्य सभा में निश्चय ही गम्भीरतापूर्वक विचार किया जाता है।

मैं श्रीमान को यह बताना चाहता हूं कि जो यह सुधार लाए हैं वित्त विधेयक के द्वारा उसका प्रतिफल क्या होने वाला है। इस विधेयक की धारा 9 के अनुसार जो दंड का निर्णय किया है उसे एक उदाहरण के द्वारा मैं स्पष्ट करना चाहता हूं। मान लिया जाय कि एक व्यक्ति जमीन की खरीदारी करता है 50 हजार रुपये की दिल्ली नगर में और उसके ऊपर एक लाख का भवन निर्माण करता है और उसी के अनुसार वह अपना वार्षिक विवरण उपस्थित करता है और आयकर अधिकारी मकान के कांस्ट्रक्शन की लागत एक लाख न मान कर डेढ़ लाख मान ले तो उसका

प्रतिफल क्या निकलता है। उसका तात्पर्य यह होगा कि उसके ऊपर कम से कम 50 हजार रुपये दण्ड होगा और अधिक से अधिक दण्ड एक लाख रुपये। अगर मैं इसकी प्रक्रिया को और स्पष्ट करूं तो वह ऐसे होगा कि मान लिया कि टोटल आय 10 हजार रुपये की है जिसमें छिपाया गया एक हजार रुपया है तो उस एक हजार रुपये पर जो कर होगा वह 110 रुपये होगा। पहले जो विधान था उसके अनुसार एक हजार रुपया छिपाया जाता है तो 22 रुपये टैक्स होता और अधिकतम टैक्स होता 165 रुपये लेकिन अब एक हजार पर न्यूनतम टैक्स एक हजार रुपया होगा और अधिकतम दो हजार रुपया होगा। इसका तात्पर्य यह है कि 1800 प्रतिशत की वृद्धि दण्ड में होगी। इसी तरह से उस मकान का जब वह सम्पत्ति कर का विवरण प्रस्तुत करेगा, वहां भी यही निकाला हुआ होगा तो फिर उसी तरह से उसी ढंग पर 50 हजार रुपया पर कम से कम दण्ड होगा और अधिकतम दण्ड होगा 1 लाख रुपया। या इस प्रकार उसे देखें टोटल सम्पत्ति—2,50,000 छिपाया गया या गलत दिखाया गया 50,000। छिपाया पर सम्पत्ति कर 25000 कम से कम दण्ड—50 रुपये, अधिकतम 375 रुपये अब होगा। कम से कम 50,000 और अधिकतम होगा और 1 लाख यानि 40,000 रु०। मैं नहीं समझता कि दुनिया के किसी भी देश में इस तरह का कानून संशोधन के द्वारा लाया गया हो। आप जहां पर यह विश्वास उद्देश्य दिलाते हैं कि इसके द्वारा इसका सरणीकरण होगा वहां पर शायद आपने यह भी मोक्ष लिया है कि ज्यादा से ज्यादा दण्ड अगर हम देंगे तो ज्यादा से ज्यादा रुपया हम वसूल करेंगे लेकिन मैं आपसे निवेदन करना चाहता हूं कि जहां पर आपकी मंशा यह है कि जितने भी टैक्स पेयर हैं, जो भी आयकर देने वाले हैं वह बेईमान हैं वहां पर यह भी है कि जो कर वसूल करने वाले हैं जो आयकर अधिकारी वे बड़े ईमानदार हैं, तो मैं बड़ी विनम्रता के साथ कहना चाहता हूं कि कर देने वाले और

[श्री जे० पी० यादव]

कर संग्रह करने वाले दोनों ही एक ही समाज के अंग हैं, हो सकता है कि एक ही पिता की सन्तान हों, एक आयकर देने वाला हो और दूसरा आयकर संग्रह करने वाला हो, और अगर एक बेईमान है तो दूसरे की बेईमानी भी सिद्ध होगी। मैं एक उदाहरण देहात का देना चाहता हूँ। देहात का एक आदमी कहता था कि मुझे सरकारी मुलाजिम, सरकारी अधिकारी बना दो। चाहे वेतन दो या न दो। खैर, उसने सरकारी अधिकारी बना दिया गया, वह गंगा के किनारे, समुद्र के किनारे बैठकर डेव या तरंग गिनने लगा और उसके गिनती करने समय जो कोई भी नाव या जहाज वहाँ आता था और उसको पार करना चाहता था तो उसे वह कहता था कि तुम इसको पार करोगे तो तरंगों को, डेवी की, गिनती में, कन्जुक्शन में, गलती हो जायगी और वह उसे आर-पार नहीं जाने देता था जब तक कि वह उस सरकारी अधिकारी को कुछ दे नहीं देता था। तो इसी प्रकार से आप यह भयानक अस्त्र अपने आयकर अधिकारियों के हाथ में देंगे, उसका प्रतिकूल फल क्या होगा इस पर आप जरा सा विचार करके देखें। कोई जान बूझ कर छिपाता हो तो उसको दण्ड दें, इस सदन को यह स्वीकार होगा, इसको सारे लोग स्वीकार करेंगे, कोई भी यह सम्मति नहीं देगा कि आयकर छिपाने वालों का पक्ष लिया जाय, लेकिन इसका अर्थ यह नहीं है कि जो ईमानदार है, जहाँ गलती से हो गया हो, उसको भी वही भयावह दण्ड दिया जाय। आप विचार करके देखें तो यह लगेगा कि हिन्दुस्तान में ही नहीं बल्कि दुनिया में जितने भी आयकर कानून हैं उनमें इतनी बड़ी हार्श, इतनी एक्सप्रोप्राइटरी और अनहर्ष, अन-कथनी और अनुभूती बात लिखी हुई नहीं है। इसलिए मैं आग्रह करेगा कि आप इस पर विचार करें, ऐसा नहीं हो कि आपके गोल्ड नियन्त्रण के समान यह भी वैज ही साबित हो और पीछे जाकर आप यह महसूस करें। मैं एक बार यह जरूर सोचता हूँ कि जिस प्रकार से आयकर का बकाया है उसके कारण हमारे माननीय

वित्त मंत्री को कड़ा कदम उठाने का विचार हुआ होगा। आप देखें कि 1955-56 में बकाया कर लगभग 53.73 करोड़ था और 1965-66 में वह 164.52 करोड़ बकाया हो गया और 12 वर्षों में बकाया कर 398.68 करोड़ हुआ और इस साल यह 541.71 करोड़ तक चला जायगा, वैसे विवरणी देखें तो पता चलता है कि 541 करोड़ जो बढ़ गया था उसको 310 करोड़ घटा कर ले आये हैं लेकिन इसी के साथ साथ आयकर संग्रह भी बढ़ा है और उसका विवरण प्रस्तुत करते तो लगता है कि वह आमदनी भी हम कम नहीं है। 1950-51 में जो कर संग्रह हुआ वह 67.5 करोड़ है और 1961-62 में जो हुआ है वह 489 करोड़ है और 1962-63 में जो हुआ वह 598 करोड़ है, 1967-68 में वह 1205 करोड़ है और इस साल आशा की जाती है कि वह 1249.65 करोड़ तक हो जायगा। इसलिये मेरा आग्रह होगा कि जहाँ पर आप यह चाहते हैं कि सबमुच में बकाया रखने वालों से आप कर वसूल कर सकें तो उसके लिये आप उचित रूप निर्धारित करें। साथ ही साथ आपने यह जो आयकर-नियमों में संशोधन का उपाय सोचा है वह उपाय शायद इतना कठिन और इतना अनुभूता है कि हो सकता है कि जो छोटे छोटे उद्योग धंधे करने वाले हों उनके लिये यह बड़ा ही कठिन हो। आपको पता ही है कि सभी जगह लेखे-जोखे का हिसाब ठीक नहीं है और न छोटे लोगों को एडवाइस देने वाले ही ठीक ठीक हैं, जो बड़े हैं, जो बड़ी कम्पनियाँ हैं, जो बड़े बड़े ऊपर के लोग हैं वे तो जो आपके आयकर अधिकारी हैं, जो आयकर पदाधिकारी हैं उनको खरीद सकते हैं और अपने अनुकूल रिपोर्ट लिखा सकते हैं जो असेट्स का वैल्यूएशन, सम्पत्ति का मूल्यांकन जो आप करना चाहते हैं वह मूल्यांकन कैसा है। बिना विशेषज्ञ के या बिना विषय को जाने कोई मूल्यांकन ठीक ठीक नहीं कर सकता है लेकिन आपके आयकर अधिकारी सिर्फ अनुमान ही पर किसी का

कुछ कर सकते हैं, आपने ऐसा कोई जरिया नहीं रखा है जिससे कि यह पता चले कि सचमुच में अगर किसी मकान का मूल्यांकन हो रहा है तो उस मूल्यांकन करने वाले का आधार क्या है। आयकर पदाधिकारी ने जो किया वह ठीक ठीक था। किसी विशेषज्ञ की बात नहीं। एक मकान में कितनी इंटें लगी हैं, कितना सीमेंट लगा है कितनी और चीजें लगी हैं और अन्ततोगत्वा फिनिशिंग टच देने में कितना खर्चा कितने रुपये के मूल्य की चीजें लगी हैं। वह कैसे साइट पर बना है, इसका हिसाब बिना विशेषज्ञ के दूसरा नहीं दे सकता था और सकता है। सिर्फ आयकर अधिकारी अन्दाजा कर लेगा विवरण देने वाला एक लाख कहेगा और वह कहेगा कि एक लाख पर हमें विश्वास नहीं है मेरा ऐसा अनुमान है कि दो लाख लगा होगा और बेवारे को एक लाख के ऊपर दण्ड लग जायगा रुपये का ही दण्ड नहीं लगेगा बल्कि हो सकता है कि जेलखाने का दण्ड भी लगे। इस प्रकार से यह सम्भावना आ सकती है कि जो उद्योग में कम पूँजी रख कर बहुत साहसी कदम उठाना चाहते हों वह इस धड़कान में ही उस साहसी कदम को न उठाये और धन विस्तार, सम्पत्ति विस्तार की बात जो पेश में चल रही है वह रुक सकता है? इसलिये मंत्री महोदय से मैं बार-बार यह आग्रह करूँगा कि इस पर विचार करे। ऐसा नहीं हो कि जिस तरह से स्वर्ण नियंत्रण कानून से देश में एक बार लाहिमाम् लाहिमाम् मचा उसी तरह से अभी जो सम्पत्ति संग्रह, सम्पत्ति विकास देश में हो रहा है जो उत्पादन का काम हो रहा है, उसमें कमी आये।

हमारा देश आन्तरिक और विदेशी कर्ज, 18 हजार करोड़ के भार से डूबा हुआ है, हमारे पास न तो देश के अन्दर और न विदेश से कर्ज लेने की स्थिति बची है। आपका बजट जो कि 15.4 अरब रु० का है उसमें से 9.5 अरब रु० सिर्फ कर्जों के चुकाने में चला जाता है, 7 अरब रुपये खाद्य और

रसायन को मंगाने में लग जाता है, 9 अरब रुपये सुरक्षा पर खर्च हो जाते हैं और जो 4.3 अरब रुपये बचते हैं वह जो बड़े बड़े से छोटे छोटे अधिकारी हैं उनके वेतन और उनको सुविधाओं में चला जाता है तथा देश की प्रगति के लिये कुछ पैसा बचता नहीं है। इसलिये इस प्रकार से धन संग्रह को, सम्पत्ति विकास को, उत्पादन को, उद्योगधंधों को रोकने का उपाय सरकार नहीं करे।

मैं साथ ही साथ आपसे कहना चाहता हूँ कि देश की सम्पत्ति की बर्बादी करने के लिए तत्कर व्यापार बड़े जोरों से चल रहा है। मैंने उस दिन आपसे कहा था कि बिहार प्रदेश में चीन की चीनी, नेपाल की और से आती है और आपने उस पर मुहर लगाने की बात कही थी। उस पर मुहर क्या है? मैं आपसे निवेदन करूँगा कि आप बिहार के, रक्सौल और जोगवनी के बार्डर पर अपने आदमी भेज कर पता लगायें कि किस प्रकार से घड़िल्ले स वहाँ से चीनी बिहार प्रदेश में आ रही है और चीनी ही नहीं, वहाँ से ट्राजिस्टर, फाउन्टेनपैन, घड़ी और अन्य प्रकार की विदेशी चीजें चली आ रही हैं। आप बम्बई में देखें कि नाईलन के कपड़े तैयार होते हैं और आपने नाईलन यार्न पर रोक लगा रखी है लेकिन दो दो या तीन तीन मिलें वहाँ पर बराबर चल रही हैं, वह कहाँ से नाईलन का सूता पाते हैं? सिर्फ यह तत्कर के व्यापार द्वारा ही ऐसा हो रहा है। इतना ही नहीं, आपने स्वर्ण नियंत्रण का कानून लगाया उससे सोना आना रुका नहीं यद्यपि अभी वह जो यहाँ बहुतायत से आता था वह सोना तो आना रुक गया क्योंकि आज विदेशों में चाँदी की माँग ज्यादा बढ़ी है और अपने देश से चाँदी बाहर जा रही है। तो आपको यहाँ तत्कर व्यापार ऐसा खुल कर होता है कि आपकी लाखों करोड़ों रुपये की नहीं बल्कि अरबों पयों की आमदनी मारी जाती है लेकिन पता नहीं कि आपकी सरकारी मशीनरी किस प्रकार की है कि उसे रोकने में बिल्कुल असमर्थ होती है।

[श्री जे० पी० यादव]

इसके साथ ही साथ मैं आपका ध्यान इस ओर दिलाता हूँ कि जो आपका वित्त है वह कृषि के उपयोग में नहीं लगता है। भारत कृषि-प्रधान-देश है और इसका राष्ट्रीय आय का 45 प्रतिशत भाग अभी भी कृषि के द्वारा ही है लेकिन आप जरा देखें तो ये जो बैंक हैं, जो वह क्रेडिट लगाते हैं उसकी क्या हालत है। उनका अभी 1965 ई० में क्रेडिट था 2097.7 करोड़ रुपये, जिसमें कि 1287.3 करोड़ उद्योग में और 536.8 करोड़ रुपये वाणिज्य में था। (Time bell ring) जब मैं टॉयल देखता हूँ तो 1963 ई० में उद्योग में 182.30 करोड़ रु० क्रेडिट का देना पड़ा था और वह 1965 ई० में जाकर 1287 करोड़ रु० हुआ लेकिन कृषि में 1953 ई० में 19 करोड़ दिया गया तो 1965 में वह घट कर 3.01 करोड़ रु० रह गया। इसी तरह से डिपॉजिट बैंकों में 3500 करोड़ रु० है जिसमें से केवल 100 करोड़ रुपये कैपिटल है और बाकी सब डिपॉजिट साधारण लोगों का है लेकिन वह जनता के काम में लगता नहीं है। एन० आई० सी० का भी वही हाल है। एन० आई० सी० का रूल एरिया से 33 प्रतिशत का समर्थन प्राप्त होता है, वहाँ से इनाअत है लेकिन उसके विकास के लिये, उसके काम में, केवल 3 प्रतिशत लगाया जाता है। मैं इस सम्बन्ध में बिहार प्रदेश की ओर आपका ध्यान आकषित करना चाहता हूँ वह बिहार प्रदेश जिसमें गत वर्ष आन्ध्र बढ़ा था। आप देखें उट कर कि वहाँ साढ़े 4 सौ लाख एकड़ जमीन है लेकिन खेती और सिंचाई की व्यवस्था ऐसी है कि सिर्फ आधी जमीन पर खेती होती है सिंचाई नाम मात्र की है। अभी अभी आपके एग्रीकल्चरल रीफोर्मेन्स कारपोरेशन के द्वारा एक स्कैम लगाई है साढ़े 4 करोड़ रुपये महरसा-पुर्गिया जिले की 3.24 लाख एकड़ भूमि का समतल करने के लिये है। लेकिन बिहार सरकार के जिम्मे ट्रैक्टर और बुलडोजर का संगठन नहीं है। वहाँ के कोशी डेवलेपमेंट

कमिश्नर ने वहाँ के कृषि और सहकारिता विभाग को लिखा था कि पवास, साठ ट्रैक्टर और बुलडोजर भेज दिये जायें लेकिन सुनने में आया है कि सहकारिता विभाग ने उसे पारित किया लेकिन वित्त मंत्रालय ने उसे पारित नहीं किया जिसके कारण वह स्कैम उधों की रथों पड़ी हुई है। साथ ही साथ, वित्त विभाग से जो हिस्ता बिहार को मिलना चाहिये या वह नहीं मिल पा रहा है। आप देखें सहकारिता के द्वारा 430 करोड़ रु० सम्पूर्ण देश को दिया गया है लेकिन उसके समान वितरण का कोई उपाय नहीं सोचा गया, जिसके कारण चार पाँच स्टेट जहाँ की सहकारिता मजबूत रहे वहाँ तो चला गया लेकिन जहाँ की सहकारिता कमजोर रहे वहाँ नहीं जा सका। इस सम्बन्ध में आप देखें कि जहाँ महाराष्ट्र में 150 करोड़ रु० दिया वहाँ बिहार में सिर्फ 11 या 12 करोड़ रु० दिया सहकारिता के लिये दिया गया। तो आपके वित्त का वितरण ठीक ढंग से नहीं होता जिससे सभी प्रदेशों को समता के ढंग से जा सके और सब प्रदेशों का काम ठीक ठीक हो सके। सहकारिता के द्वारा भाई के पैदावार में वृद्धि का उपाय लिया जाता है। मैं सरकार से आग्रह करता कि सरकार इस ओर ध्यान दे कि जो उनका वित्त का वितरण होता है जो बैंक द्वारा उद्योग और कामर्स में लगता है वह रु० कृषि में भी लगे, क्योंकि कृषि में नहीं लगने के कारण कृषि का उत्पादन नहीं बढ़ता है जिसके कारण अनेक प्रदेशों के अकाल का सामना करना पड़ता है। . . .

उत्तरभाषित : पन्द्रह मिनट हैं चुके। आपकी जनसंघ पार्टी को 28 मिनट मिले हैं।

श्री जे० पी० यादव : तो मैं सरकार से आग्रह करता कि सरकार ने जो यह वित्त विधेयक प्रस्तुत किया है उसमें फिर से बिहार करके सुधार करने की कोशिश करे।

SHRI TIRATH RAM AMLA (Jammu and Kashmir): Madam, I come from the State of Jammu and Kashmir, which is often in the news here and abroad. I am therefore sure you will forgive me if I speak in the debate, on the Finance Bill merely in relation to matters and affairs which are, in my opinion, important for my State. May I also add by way of introduction that I belong to Muzaffarabad, at present the headquarters of the Pakistan-occupied Kashmir?

In the year 1947, when India and Pakistan were settling down to independent nationhood, we became the first of victims of a savage attack from Pakistan, in which many of us suffered grievously. Our suffering was a direct consequence of hesitation of the powers that be to decide about the future of Jammu and Kashmir. There was murder, rape and pillage, which spearheaded the invasion of our State by Pakistan. Thousands of us were victims of this barbarous invasion, and we suffered humiliation and bereavement. But this fate was not reserved for the non-Muslims only. We lost some of the bravest members of our society, namely Muslims, in defence of secularism and the security of the non-Muslim minority. I wonder whether the Members of this august House have heard the name of a great man, of a saint, called Master Abdul Aziz. He was an ordinary man in the sense of man's earthly goods. He was a pious man devoted to his religion and to the common people. And yet he was a great man who became a martyr to the cause of the unity of Hindus and Muslims. He along with many other Muslim colleagues was tortured and killed. Who remembers him and his great band of martyrs today except with in the depth of our hearts with reverence and gratitude?

In that fateful year of 1947 the example of great secular Muslims headed by Master Abdul Aziz in Muzaffarabad was not an isolated one, but I know it from personal knowledge that the whole of the valley of Kash-

mir was adorned by similar examples of high sacrifice by Muslim, not merely in defence of the non-Muslim minorities, but in the greater cause of secularism and brotherhood. It has to be realised that when we joined the India of our dreams, we did so not on grounds of religion, because that pull was exercised by the other side, but in the hope of becoming a part of a great secular, socialist and democratic country. We fulfilled our part of the bargain. Now, may I, with all humility, pose a question before you? Have you entirely fulfilled the obligations which devolved upon us? Many parts of India are riddled today by dissensions of a communal nature. My friends in Kashmir ask me, "Is it possible for us to sustain the hope that we had entertained when we joined India?" We must search our hearts and produce the answer. In our state of despondency and frustration, you must not ask me as a Kashmiri to be a greater human being than others in the country. I say so with all humility, because as a Kashmiri, and many more Kashmiris are ordinary, human beings.

If today Sheikh Abdullah is parading the picture of a divided India before the people of Kashmir, and if some people in Kashmir are misled, do we have to blame these people, or shall we be brave enough to discover this blame in our own selves?

Sheikh Abdullah has been in Kashmir as a free man. He has talked of many things in many places, but nowhere have I discovered in his speeches a belief or faith in promises which constituted on his part the relationship between India and Kashmir. He talks in a wayward manner pandering to the whims of the recalcitrant and the doubting few. Sheikh Abdullah and his associates, in my humble opinion, should be asked to clarify their position, and once for all we should know whether they wish our State to be a part of India, or the subject-matter of a dispute. In other words, do they believe or profess that

LShri Tirath Ram Amla] the so-called small or big differences between the people of Kashmir and India have to be resolved in the shape of a satisfactory arrangement, or do they believe and seek a solution in which Pakistan has to become an essential party? I do not want to prejudice the opinion of my colleagues in this House by offering my opinion one way or the other on this subject. But I do seek your indulgence in bearing with me to this limited extent that the Sheikh and his associates should be given every opportunity to see the reality. If, God forbid, they do not see it and they become a party to the promotion of disruption and disorder in the State, then we should sit, ponder and take notice.

Here again I would suggest very humbly that the attitudes of some of us have been wrong in the sense that these attitudes have not taken into account the larger interests of the country—the national interests. I have heard voices in the Lok Sabha and also in the Rajya Sabha that there should be new elections in Kashmir. Several gentlemen, through newspapers and political platforms, have been seeking a mid-term poll in Kashmir. Has that argument any relevance, particularly when some election petitions are pending before courts of law? Shall we exclude all the judicial processes merely because we have to pander to and feed the caprice of uncertain friends? Have we to change the whole structure of our laws in relation to our elections merely because the results have not suited some vested interests? What would then become of our faith in the principles enshrined in our Constitution?

Sir, I now wish to say something more about our obligations towards Kashmir. I deliberately used the word "obligations", because we were required to discharge our obligations which devolved on us as Kashmiris. We stood the test in 1947 when Pakistan invaded us. We stood the test once again in 1962 when China invaded us,

and more recently and much more creditably we withstood the ordeal of 1965 when Pakistan once again invaded us. We showed abundantly and

the world press is our witness> 3 P.M. if a witness has to be sought

from these quarters that the gamble of Pakistan failed. It foundered on the hope that Kashmiris would rise as one man and join the infiltrators. The events have proved that it was a costly experience for them. It was the Kashmiri and his refusal to act as a pawn in Pakistan's, game which brought about the defeat of the invaders in this adventure. This needs reiteration as a token of our loyalty to our country. It needs to be said all the more emphatically as some confusing voices are raised to sow doubts among the unwary. Now, on our part, may I, in fairness ask a few questions? Why is it that every State in the country has several Central Industrial projects and Kashmir has none? Why is it that the private sector in the country has invested millions in industry and development in all the States in the country except my State? Why is it that our communications, being a hilly area, are neglected? Why is it that the problem of the unemployed youth which is significant in Kashmir and provides grist to the Pakistan mill continues to remain unsolved? Why is it that not many Kashmiris find their way in various spheres of gainful employment in the public, private and governmental sectors in the country? Why is it that we are ignored. And yet we assure you that we are faithful to the country of our dream.

In conclusion I would like to say in all frankness that you have today a Government and a Party in Kashmir headed by Shri G. M. Sadiq dedicated to the causes of secularism, democracy and socialism. We have never had such strength of conviction in any leadership in Kashmir. It is my earnest appeal to you that you must support a great endeavour which has been initiated in our State and allow

the people of Kashmir to join the mainstream of national life for which opportunities for equal participation have to be offered to them. In this endeavour the country and the State could not have better stewards than our Chief Minister, Shri G. M. Sadiq, and his colleagues.

श्री जी० बरबोरा (आसाम) : उप-समापति महोदया, अच्छा होता कि मैं अपना मातृभाषा असमिया में बोलता और साथ ही साथ इस सदन में हिन्दुस्तान की सभी भाषाओं का तर्जुमा करने की व्यवस्था होती। जबतक इस तरह की व्यवस्था नहीं हो पाती है तबतक मुझे शक है कि केवल हिन्दी और अंग्रेजी में ही हमें यहाँ पर बोलना पड़ेगा। इससे न तो हम हिन्दुस्तान की करोड़ों गरीब जनता का प्रतिनिधित्व कर सकते हैं और न ही हिन्दुस्तान की भाषा का हल निकाल सकते हैं।

वित्त मंत्री जी ने जो वित्त विधेयक रखा है, उसका मैं विरोध करता हूँ। विरोध इसलिए करता हूँ कि इसके जरिये व अपनी धनवादी शासन व्यवस्था को कायम रखना चाहते हैं और इसके द्वारा गरीब जनता के ऊपर नये-नये टैक्स लगाने की व्यवस्था है। इस विधेयक में शासन व्यवस्था को सुधारने का कोई नक्शा उन्होंने नहीं रखा है। हिन्दुस्तान की जनता के ऊपर दुनिया में सब से ज्यादा टैक्स लगाया जाता है। एक तो हम लोगों के ऊपर हर साल नये नये टैक्स लगाते जा रहे हैं, खासकर पोस्टल सर्विस ज्यादा करने का जो सुझाव है, वह बहुत जुल्म की बात है। आज दुनिया में और दूसरे देशों में ऐसे-ऐसे तरीके अपनाये जा रहे हैं ताकि लोगों के ऊपर कम से कम टैक्स लगे और ज्यादा से ज्यादा रुपया टैक्स द्वारा वसूल हो। लेकिन हमारे यहाँ रोज नये-नये टैक्स लगाये जाते हैं। जो पुराने टैक्स हैं वे जो वसूल नहीं किये जाते हैं। आज इन्कम टैक्स के बारे में ही ले लीजिये, ऐसे बहुत से

कैसेज हैं जहाँ अससेसमेंट पूरा नहीं हो पाया है और करोड़ों रुपया जो अससेस हो चुका है वह वसूल नहीं हो पाया है। जब हम अससेस किया हुआ इन्कम टैक्स लोगों से वसूल नहीं कर पाते हैं तो फिर यह सरकार जनता के ऊपर नये-नये टैक्स लगाती रहती है। अगर वह टैक्स वसूल कर लिया जाता तो नये टैक्स लगाने की जरूरत नहीं पड़ती।

मैं आसाम से चुनकर आया हूँ और यह पहला मौका है कि आसाम से एक गैर-कांग्रेसी इस सदन में चुनकर आया है। इसलिए मुझे कुछ नई-नई बातें आप लोगों के सामने रखनी हैं। ऐसा कभी-कभी लगता है कि आसाम हिन्दुस्तान में है या नहीं। आप लोग तो बतें करते हैं कि अलगाव की मनोवृत्ति आसाम के लोगों में है, ज्यादा है और मैं भी इस चीज को खराब मानता हूँ। मैं अलगाव की मनोवृत्ति को खराब मानता हूँ और मैं यह मानता हूँ कि सारा आसाम हिन्दुस्तान का ही एक अंग है। लेकिन मुझे ऐसा लगता है कि आसाम हिन्दुस्तान में नहीं है। यह मैं इसलिये कहता हूँ क्योंकि वहाँ की तरक्की के लिए सरकार की ओर से खास्तौर पर कुछ नहीं किया गया है।

आप वहाँ पर रेलवे लाइन्स को ही ले लीजिये। जब हम बरौनी से दिल्ली आते हैं तो 17 घंटे में पहुँच जाते हैं जो कि करीब 1200 किलोमीटर है; जब हम तिनसुखिया से गोहाटी आते हैं जो कि 500 किलोमीटर है, वहाँ ट्रेन में करीब 18 घंटे लगते हैं। ब्रिटिश के जमाने में जो रेलवे लाइनें बनाई गई थीं वे वहाँ की जनता की सुविधा के लिए नहीं बनाई गई थीं। वहाँ पर अंग्रेजों को जो चाय के बागान थे उनका सामान कलकत्ता बन्दरगाह तक पहुँचाने के लिए ही बनाये गये थे। आज आजादी को हुए करीब 20 साल हो गये हैं मगर आसाम में रेलवे के संबंध में कोई तरक्की नहीं हो पाई है। वहाँ पर कोई नये उद्योगधंधे नहीं बने

[श्री जी० बरबोरा]
गये हैं। ब्रिटिश के जमाने में जो चाय और तेल के उद्योग थे, उनको छोड़कर आप को वहाँ पर कोई नया उद्योग नहीं मिलेगा। मैं चाहूँगा कि इसके बारे में जल्द से जल्द अच्छी व्यवस्था हो और उसका प्रबन्ध किया जाय।

आज हम लोग देखते हैं कि सारा हिन्दुस्तान गरीब होता जा रहा है और हम लोगों के खर्चों में बढ़ते चले जा रहे हैं। हम लोग विदेशों से कर्ज लेते हैं और इतर देश में अनाज की निर्यात बहुत कम कर पाते हैं जिसकी वजह से लोग भूखे मरते हैं। आज कई दिन पहले अखबारों में खबर छपी थी कि हमारे आसाम के गोबलपारा स्थान में भूबमरी हो रही है और मंगलद्वी में 5 आदमी भूबमरी के शिकार हो गये हैं। ये स्थान आसाम में है और हिन्दुस्तान का भाग है। उधर हम लोग हर साल करोड़ों रुपयों का अनाज बाहर से मंगाते हैं। आज देश में ऐसी हालत है कि जो अनाज है उसका वितरण अच्छी तरह से नहीं हो पा रहा है। हमारे आसाम प्रान्त में फूड कारपोरेशन आफ इण्डिया के जरिए अनाज का संग्रह किया जाता है। वहाँ पर धान अच्छे ढंग से संग्रह नहीं किया जा रहा है। 1959 में वहाँ पर धान निलों के जरिये संग्रह किया जाता था तो साल भर में 90 लाख मन संग्रह होता था। बाद में जब स्टेट ट्रेडिंग के जरिये धान इकट्ठा किया जाने लगा तो उसमें घाघरी होने लगी और साल भर में केवल 65 लाख मन अनाज संग्रह हो सका। अब जो फूड ट्रेडिंग कारपोरेशन के जरिये धान संग्रह किया जा रहा है वह केवल 30 और 31 लाख मन के ऊपर नहीं किया। इसलिए हमारे आसाम जैसे प्रान्त में आप चले जायें तो आप को हजारों लोग भूबमरी के शिकार मिलेंगे। जब तक फूड कारपोरेशन आफ इण्डिया के काम के संबंध में अच्छी व्यवस्था नहीं होती है तब तक वहाँ पर उपर दूना पैसा खर्च करने की जरूरत नहीं है।

सारा हो साथ मैं सिचाई व्यवस्था के बारे में कुछ बोलना चाहूँगा। आज देश में अनाज की उपज बढ़ने के लिए सारे देश में सिचाई की व्यवस्था हो रही है। हम ने देश में बड़े बड़े प्रोजेक्ट बनाये हैं और सरकारी आँकड़ों से मालूम होता है कि आज तक इन बड़े बड़े प्रोजेक्ट के जरिये देश के अन्दर खेती के उद्योग के लिए केवल 15 फी सदी ही सिचाई की व्यवस्था हो पाई है। उससे कम की खर्ची में पम्प के जरिये, डोप ट्रान्स के जरिये, सारे देश में खेती की जमीन पर सिचाई की व्यवस्था होनी जरूरी है। हमारे आसाम प्रान्त के बारे में लंग संघों होंगे कि वहाँ बारिश ज्यादा होती है, सिचाई की व्यवस्था की कोई जरूरत नहीं है, लेकिन जिस साल बारिश कम होती है या बारिश नहीं होती है तब वहाँ भी खेती बरबाद होती है। यही कारण है कि गये साल वहाँ पानी कम होने के कारण खेती अच्छी नहीं हुई और अभी सारे आसाम प्रान्त में भूबमरी है।

अभी हमारे देश की सुरक्षा के बारे में करीब 900 करोड़ से ज्यादा खर्चा करने का नक्का आपने बनाया है। यह हमें ना भी सहो है क्योंकि हमारे देश के चारों ओर से जिन विदेशी राष्ट्रों के साथ अभी हमारा रिश्ता अच्छा नहीं है आक्राण होने का डर रहता है। लेकिन देश की सुरक्षा के बारे में जिस ढंग से खर्चा किया जाता है वह बहुत गलत है। बहुत समय से हम देखते हैं कि हमारे आसाम प्रान्त में जगह-जगह मिलिट्री का कैम्प लगा हुआ है और उन सब जगहों में हम देखते हैं कि एक स्वाधीन देश में प्रतिरक्षा विभाग के लोगों को आम जनता से जिस प्रेन और सम्भावना से सम्पर्क रखता सही है वैसे वे लोग नहीं रखते हैं। अभी हाल में गौहाटी के सरकारी कार्नेज के कम्पाउण्ड में जो मिलिट्री का कैम्प लगा हुआ है उस में उन लोगों के साथ विद्यार्थियों का झंड़ा हुआ और कई जगह उनका साधारण नागरिकों के साथ

अगड़ा हुआ। उसके बारे में आसाम की जनता ने कुछ मोग की है, लेकिन बहुत दुख की बात है, बहुत शर्म की बात है कि माननीय मंत्री, चव्हाण साहब ने ऐसा वहाँ पर कहा है कि गौहाटी कॉलेज के कम्पाउण्ड में जॉर्ज मिलिट्री का कैम्प है वह नहीं हट सकेगा। आप को यह सोचना चाहिये कि विद्यार्थियों को सब दिन अगर सामने मिलिट्री का राइफ़ और बार्बेलेट देवता पड़ता है तो उन लोगों के दिमाग पर क्या असर होगा। इसीलिए देश सुरक्षा के बारे में खबरें हैं, लेकिन देश सुरक्षा की जिम्मेदारी जिन लोगों के हाथ में है वे जंग जनता के साथ अच्छा व्यवहार करें और अच्छा रिश्ता रखें, इसकी भी व्यवस्था साथ ही साथ जरूर होनी चाहिये।

साधारण प्रशासन व्यवस्था के बारे में भी बहुत दुःख के साथ बोलना पड़ता है कि सारे देश में आज प्रशासन व्यवस्था करीब बरौब टूट गई है। एक मिनिस्टर कुछ बोलता है दूसरा मिनिस्टर और कुछ बोलता है। जैसा सेंटर में है वैसा ही राज्यों में भी है। आसाम के पुनर्गठन के बारे में ही आप ले लीजिये, आसाम के पुनर्गठन के बारे में प्रवान भैंसी इन्दिरा गांधी जी कुछ बोलती हैं और मूढ भैंसी चव्हाण साहब कुछ और बोलते हैं। आज ही "स्टेट्समैन" पत्रिका में निकला है कि पहले सब-फेडरेशन का मुझाव रखा था, अब बोलते हैं कि ग्रेटर फेडरेशन या सेप्रेट हिल स्टेट हो। यह जो सब अलग अलग बात करते हैं इसको ले करके सारे हिन्दुस्तान के लोगों में असन्तोष है, सारे आसाम के लोगों में गलतफहमी फैली हुई है। अगर जल्दी से जल्दी इसके बारे में कोई व्यवस्था होती और उसको लागू करने की भी व्यवस्था होती तो अच्छा होता, लेकिन वह अभी तक नहीं की गई है। यह बहुत दुःख की बात है।

आसाम की समस्या के बारे में कुछ लोग वहाँ प्रेसिडेंट रूल की बात करते हैं। मैं नहीं समझता कि वहाँ प्रेसिडेंट रूल हो। साथ ही

साथ मैं यह भी नहीं चाहता हूँ कि वहाँ के चीफ मिनिस्टर श्री विमल कुमार चालिहा का राज रहे। वहाँ के चीफ मिनिस्टर श्री विमल कुमार चालिहा का नेतृत्व इतना कमजोर है और वहाँ के लोगों में इतना विभेद उन्होंने पैदा किया है जिससे आज सारे आसाम के लोगों में असन्तोष है। साथ ही साथ मैं यह भी नहीं चाहूंगा कि वहाँ प्रेसिडेंट रूल हो क्योंकि वहाँ की शासन व्यवस्था में जो गड़बड़ हुई है उस गड़बड़ को प्रजातान्त्रिक व्यवस्था को मजबूत करके हटाया जा सकता है। इसलिये वहाँ प्रेसिडेंट रूल भी नहीं होना चाहिये और साथ ही साथ जल्दी से जल्दी वहाँ के वर्तमान चीफ मिनिस्टर के नेतृत्व को बदलना चाहिये, यह मैं जरूर बहूंगा।

सारे देश में आज जैसे खेती का सुधार होना चाहिये वैसे ही साथ ही साथ उद्योग धन्धों में भी हम लोगों को नये तौर से सोचना पड़ेगा। यह केवल बड़े बड़े उद्योग धन्धों से ही हमारे देश का भला नहीं हो सकता क्योंकि यह गरीब देश है और बहुत ज्यादा जनसंख्या इस देश में है और इस देश में पूंजी कम है। हम लोगों को ऐसी व्यवस्था चाहिये जिसमें कम पूंजी में ज्यादा लोगों को हम काम दे सकें। आज देश में बढ़ती हुई महंगाई की समस्या, बेकारी की समस्या से लोग तबाह हो रहे हैं। इसलिये जल्दी से जल्दी कुछ छोटे उद्योग धन्धे हर एक प्रान्त में विकेन्द्रित रूप से शुरू किये जायें। बड़े बड़े उद्योग धन्धे सिर्फ कलकत्ता, बम्बई, मद्रास और दूसरे बड़े बड़े शहरों के अगल बगल में न होकर सारे हिन्दुस्तान में छोटे उद्योग धन्धे चालू किये जायें जिनमें विजली के जरिये काम चले, जिन में कम पूंजी से ज्यादा से ज्यादा लोग काम कर सकें। इसी लिये मैं चाहूंगा कि ऐसी व्यवस्था की जाय कि उद्योग धन्धों में कुछ सुधार हम लोग कर सकें और देश को बेकारी की समस्या को हल कर सकें।

SHRI N. PATRA (Orissa): While supporting the Finance Bill I will have to state that the burden of taxation is growing from day to day. Of

[Shri N. Patra.]

course we are called upon to sacrifice for a better future. Our investment of thousands of crores of rupees in the public sector is not showing good results and the planning in this regard is considered to be defective. In this sector about Rs. 80 crores have been spent for only constructing official and residential buildings and besides a lot of idle capacity has been created. And therefore we now find this sector is just proving to be a burden on the national economy. Unless steps are taken to correct the defective and wrong planning, there is always the danger—and the Pande Committee also has pointed this out in its Report—of losing crores of rupees from year to year. Instead of making huge investments at the outset on these public sector undertakings if the same attention would have been given to agriculture much of the ills we are now faced with and the strain on the economy could have been avoided. We don't even have people to run these public sector undertakings. When we thought of investing crores of rupees on these public sector undertakings steps should have been taken to create a cadre of service to man these organisations. This aspect was badly neglected. Therefore a cadre of service which may be called all Indian Commercial Service has to be trained up and then much of this mismanagement could be avoided. Unless a trained set of people are there, it is very difficult to gear up the economy in this sector.

Agriculture, of course, is now receiving priority. We are wise after two decades of neglect of this sector. Agriculture should be mechanised and commercialised. If you had, from the beginning, paid proper attention to augment agricultural production, made sufficient investment, we would not have faced this miserable situation. With one year's good crop, the prospects have brightened. There is a better hope for recovery in our economy.

I want to speak about banks and banking credit. Eighty per cent, 'of banking credit goes towards the development of industries and sufficient money is not being invested in the agricultural sector. The banks have got a deposit of about Rs. 3,500 crores at their disposal. If they will care to invest a sufficient amount of money in the agricultural sector, they will be doing a better service. Agriculture provides about 45 per cent, of the national income. The banks should see that sufficient money is invested in this sector. The LIC is getting about 33 per cent, of its investments from the rural sector, but what is its performance? Hardly three per cent of the money is invested in the rural sector. I would not be speaking about the money they are collecting from the urban sector. When they are collecting 33 per cent, from the rural sector, why; should they be so miserly? They hardly invest three per cent, there. Of course, now there is talk of social control of banks. We expect that the Finance Minister will take steps to see that the agricultural sector gets due attention from the banks and they make good investments there. Naturally the old type of agriculture will not do. The Government is also giving top priority. This is insufficient. They have to make more investments. Not only, it has to be mechanised, (but also electric connection, lift irrigation and tractor cultivation have to be introduced. Therefore, a lot of money is necessary to augment water resources in the agricultural sector. The other day Dr. Ramiah was speaking on the appropriation Bill, and he was referring to the speech of a Member from Andhra State demanding more money for completing the Nagarjunasagar project. He is not an ordinary Member. He is an expert in agriculture and he was the Vice-Chancellor of an agriculture university. He says that if the same amount of money was given to Orissa or to such a place which has got all the resources, then it will do better than the Nagarjunasagar pro-

ject. Therefore, attention should be given to this aspect and the required funds should be given. That is not my suggestion. An expert has also suggested it. Where there are facilities, create more water resources for augmenting agricultural production.

Now, what do we see in Orissa? We are regularly having droughts since 1966. This year also conditions are very miserable. There are reports of hundreds of people leaving their home in Kasipur in Koraput district for eking out their livelihood elsewhere. There are reports also of malnutrition. Of course, it is natural for the State Government to say that nobody dies of hunger or starvation or due to drought, etc. That is all humbug. I do not believe that. We see people leaving their villages for eking out their livelihood elsewhere. They are dying also. We have to face facts. What is the fear in saying that somebody dies of hunger? So many people die of hunger. Our countrymen are suffering due to malnutrition. Most people have not sufficient means of livelihood to eke out a better, healthier life, when there have been successive droughts and famine for the past three years. It is expected of people living in areas which have been badly neglected for the last two decades. We should not be terrified by the fact that there are deaths. We have to face it squarely and provide adequate opportunities for these people to stand on their own legs. We are not doing it. We are only there to explain it away.

Now, some people suggest glibly that since our agricultural economy is picking up, the average middle-class kisan has surplus money for lending purposes. I do not believe in that. Last year and this year the Government has taken away the subsidy on fertilisers. You know that 75 per cent, of the people belong to this category. They are all small holders. Only five per cent, of the population are peasants who have got more than ten acres of land. Seventy-five per cent.

of the agricultural population are suffering. It is very difficult for them to make both ends meet. How can you expect a man cultivating five acres of land, with an outmoded plough and a pair of bullocks, which he cannot feed sufficiently, to create surplus wealth for investment. This should not misguide anybody. We should make all efforts to see that agriculture gets some encouragement for some time to come. Then, of course, you may think of mopping up any surplus when it is created, not immediately. The prospects have brightened only in some areas. Since last year in some areas of Orissa we have been faced with acute drought conditions. How can you expect the agriculturist to supply finance for carrying out our Plan work?

The tax burden is increasing from year to year. Of course, taxes should be there. Nobody should object to that. But what is our tax-collecting machinery doing. In 1962 the arrears of tax were only Rs. 270 crores and now we have still Rs. 300 crores not having been collected. Of course the Finance Minister has taken steps for stringent action and suggested penalties also to see that the arrears of taxation are collected. Hundreds of crores of rupees are not being collected. Therefore, there is something defective and this collection machinery should be strengthened and the hon. Finance Minister has taken right steps in this regard. I congratulate the Finance Minister.

SHRI B. V. ABDULLAH KOYA (Kerala): Madam Deputy Chairman, it is a pity that the hon. Finance Minister has again overlooked in his Finance Bill some of the glaring misfortunes in the country, I mean communal disturbances, and he has totally failed to make any provision to enable the officers and policemen to deal with this growing menace and to provide for funds for the rehabilitation of the unfortunate victims who have been thrown out in thousands I year after year in this country especi-ly sOlV from tV\$ mV.***" CT--~"-""

LShri B. V. Abdullah Koya]

and Scheduled Castes. Unless this is done the Finance Bill cannot be considered as a forward one meeting to the needs of the country.

The minorities in India and especially Muslims have been in agony and frustration for the last several years. They have been victims of foul play, conspiracy, plunder and what not for no fault, of theirs. On every occasion of test, if a test was necessary, they have shown their loyalty and allegiance to this State along with their Hindu and Christian brethren. They have fought shoulder to shoulder against all common enemies wherever they came from, without any kind of reservation or hesitation. Some of us even persuaded our young sons and brothers to go to the battle fields in order to defend the Motherland.

But in India we have been treated as suspects or second class citizens and even on flimsy reasons or manufactured or false rumours, minorities are massacred, plundered, dishonoured and humiliated. Authorities either connived at or sided with the oppressors.

Let me narrate a single event out of 103 riots which occurred in India during this year and 209 in the last year.

In Chickmagalore of Mysore, Muslim houses, shops and industrial units were singled out and plundered. Nothing has been done so far to compensate for the heavy losses sustained by those victims.

In Mangalore I had the misfortune of seeing myself with my own eyes the misfortunes undergone by some of the victims. Mr. A. K. Gopalan, a Member of the Lok Sabha, too had gone there but unfortunately he was not given any chance of visiting places on account of the negligence of the authorities or the failure of the authorities to give him protection.

When I went after giving prior information to the D.S.P. and the Deputy Commissioner on the fourth day of the riot, I was not considered as a

welcome visitor. Protection for my safety and arrangements for seeing things with my own eyes were flatly and rudely denied. The Deputy Commissioner simply allowed me to see him at his office, and I had to go to his office in a taxi car at my own risk.

The IG. of Police most rudely and foolishly asked me in the presence of eight high State officials what business I had to go to Mangalore which was out of my constituency. When I told him that I am a Member of Parliament belonging to the minority community and my mission was to help the authorities in bringing peace and to give consolation to the suffering people and to bring confidence to the minority community, he said that I had no locus standi in Mangalore and he was not supposed to give any protection or assistance to 300 M.P.s, who might visit Mangalore.

At my own personal risk, I visited some of the less affected areas seeing people and leaders of different communities.

For four days the Government bungled with only 80 constables. Only on the fifth day the armed police or military was summoned, and that too after the arrival of the Home Minister of Mysore.

Within that period so many hotels, shops and godowns were either plundered or set fire to. Two historic Mosques were burnt down and brought to the ground level.

Shopkeepers who had tried to defend themselves were subsequently arrested. Many of the shopkeepers who had lost everything of their own were arrested by the police in large numbers.

Because the members of the Home Guards and the Police Force were of the majority community and their officers quite inefficient and partial, protection was not given until the

Home Minister visited the place, I mean the place, I mean the Mysore Home Minister, on the fifth May.

The Mangalore P.T.I. office was surrounded by ruffians with many tins of kerosene oil at about 12.30 in the noon for the fault of giving protection to some of their Muslim neighbours. But police help came actually late in the night and the P.T.I. office was saved by some other people.

Newspapermen were not allowed to see things and report from their personal observations and experiences but had to depend upon the Government news stating always "Situation under control"; "No death"; "the number of victims wounded etc. approximately such and such", and so on.

Therefore, I sincerely and pathetically appeal to this august House that the Government should take some effective measures to curb these communal riots which are endangering the very safety and good name of this country.

Like the above there are hundreds of instances mainly in Northern India where even among officials religious considerations weigh, important and historic cities like Allahabad and industrial towns like Ranchi etc. have all fallen victims to communal frenzy

It is therefore necessary that the Central Government should constitute an All Party Parliamentary Committee to go into the causes of these happenings with a view to work out an effective solution. All the so-called Senas should be disarmed and military drill by the private volunteer force should be prohibited.

Thank you, Madam.

شہری سید حسدین (جموں و کشمیر): جذبات دہشت گردی کا دھڑکا ہوا ہے جو بدعت ہے ہمارے فائننس منسٹر صاحب نے پارلیمنٹ میں پیش کیا ہے یہ قابل تعریف ہے۔ میں اس میں مشوروں کی ضرورت ہے۔ میں سمجھتا ہوں ہندوستان کی قوم میں

پہلے سے یہی غریبی اور امیری کی جنگ رہی ہے۔ ظالم اور مزدور کی جنگ رہی ہے، ایکسپلوئٹڈ اور ایکسپلوئٹر کی جنگ رہی ہے۔ ہمارے بچت میں گزرتی ہوئی چاہئے غریبوں کو آگے بڑھانے کی۔ میں سمجھتا ہوں ہندوستان میں ابھی لوگ بہت غریب ہیں اور ہمیں ان کے لئے گزرتی آف لیولیشن دیٹی ہے۔ ہم ہندوستانی ہیں۔ ہم پر حملے ہوئے۔ چین نے حملہ کیا۔ پاکستان نے حملہ کیا۔ اگر یہ دو حملے نہیں ہوئے ہوتے تو آج ہندوستان کی قوم کہیں پہنچتی ہوتی اس بات کا احساس ہر پارٹی کو ہونا چاہئے، ہر شہری کو ہونا چاہئے۔ بلا لحاظ مذہب و ملت اور ان حملوں کے باوجود ان پریشانیوں کے باوجود گاندھی جی اور نہرو جی کے بتائے ہوئے راستے پر ہم جا رہے ہیں، آگے بڑھ رہے ہیں۔

ہم ابھی انڈسٹری کے لحاظ سے بہت پیچھے ہیں۔ خاص طور سے میں اپنی ریاست جموں اور کشمیر کا نقشہ جذبات کے سامنے پیش کرنا چاہتا ہوں تاکہ اس آگسٹ مائوس کے ذریعہ اور جذبات کے ذریعہ اور پریس کے ذریعہ ہندوستان کی قوم کے سامنے یہ نقشہ آئے۔ کشمیر سیکولرزم کا گہوارہ ہے۔ گاندھی جی نے بتایا

[شری سید حسین]

ہے - سیکولرزم کی کرن منجھ
کشمیر میں نظر آتی ہے اور گاندھی
جی نے تقسیم کے وقت سر جھکایا
پاکستان کو علیحدہ ماننے میں اور
تقسیم کو مان لیا - ہمارے کشمیر
میں ہماری تحریک میں ہماری
پارٹی جس کا نام نیشنل کانفرنس
تھا اس کے قائد شیخ عبداللہ نے
گاندھی جی سے بھی بھڑک اٹھے بہت
دور تک اثر چھوڑا تھا مگر نہیں مانا
دو قوموں کے نظریہ کو، و نیشن
تھیوری کو رجکت کہا، بائیکاٹ کیا -
یہ تھا اسٹیٹڈ شیخ عبداللہ کا - اسی
نظریہ سے وہاں تحریک کی اور
تحریک کا ایک پروگرام تھا جس کا
نام دنیا کشمیر، تھا یہ ایک
بکلیت تھا جس پر عمل ہو رہا
ہے - شیخ عبداللہ گئے - بیگ
صاحب اس کے ساتھ گئے باتی سارا
ہراول دستہ باقی ساری وہ جماعت
اسی راستے پر چلتی ہے جس راستہ
کی تحریک انہوں نے اختیار کی
تھی - سیکولرزم اور سوشلزم سماج وادی
نظام حاصل کرنے کے لئے - ابھی فرق
ہے، امیری اور غریبی میں بھٹکا
فرق ہے، مسافت ہے اس نا براہری
کو دور کرنے میں - لیکن ہم پر بھی
حملہ ہوا اور ہمیں پر حملہ ہوا -
کشمیریوں نے اپنا راستہ نہیں چھوڑا -
یہاں بتایا جاتا ہے کہ شیخ عبداللہ
ایک واحد لیڈر جسوں اور کشمیر

ہے - مگر لڈاخ کے لوگوں کو اس پر
بھروسہ نہیں ہے - جموں کے لوگوں کو
اس پر بھروسہ نہیں ہے تب سے جب
سے وہ اپنے راستے سے ہٹک گئے ہیں -
وہ کشمیر کی وادی میں لوگوں کو
بھگانے میں کبھی کبھی کامیاب ہوئے
لیکن جب امتحان کا وقت آیا
جسوں، کشمیر اور لڈاخ کے لوگ
ایک ہو کر مقابلہ کرنے کے لئے تیار
ہو گئے - یہ غلط ہے شیخ عبداللہ سے
جو کہا گیا کہ : You are the only
leader of Kashmir اس نے کوشش کی
کشمیر وادی میں لوگوں کو جمع کرنے
کی - آخر اگر کوئی حیوان ناطق -
حیوان غور ناطق بھی چیل سے نکلے
اسے بھی دیکھنے کے لئے لوگ آتے
ہوں - تو شیخ عبداللہ چیل سے
نکلے - کشمیری لوگ گئے ان کے
پاس - ہر پارٹی کے لوگ گئے -
پنڈت گئے، سکھ گئے، جن سلگھ کے
لوگ گئے - کہوں کہ کشمیر میں جن
سلگھ کے لوگ رہتے ہیں، ان کی
پارٹی ہے - تو ہر جماعت کے، ہر
پارٹی کے لوگ شیخ عبداللہ کو دیکھنے
کے لئے گئے لیکن شیخ عبداللہ کو
سلگھ کے بعد آج لوگ ان کے پیچھے
پیچھے نہیں پھرتے ہیں - کل
ہی آپ نے سنا ہوگا وہاں ایک بڑا
جلسہ ہوا ہے جہاں ایک بڑی
دیلی ہوئی ہے کانگریس پارٹی کی
Unfortunately I belong to the
district where there is a big hold
of Congress, the Anantnag district—
وہاں کانگریس کا زیادہ ہولڈ ہے -
منجھ معلوم ہے شیخ صاحب

وہاں کانگریس کے فائونڈر ممبر
ہوں، وہاں کے رملے والے ہوں،
میں وہیں کا رہنے والا ہوں ان کا
کولہک ہوں اور میں جاننا چاہتا
ہوں کہ ہندوستان کی قوم میں اس
ہاؤس کے ذریعہ آواز نہیں پہنچتی
ہے کہ کشمیر میں گاندھی جی کی
کون ہے وہ آج مشعل ہلی ہے
وہ سارے ہندوستان کو روشنی دکھاتی
ہے کہ ہندوستان—سیکولرزم میں
فتح ہے، سیکولرزم ہماری گرنٹی ہے۔
یہی چہز ہے جو ہندوستان کے باہر
بھی ساری دنیا میں مشہور ہے۔
ایک طرف پاکستان ہے جو غلط راستہ
پر ہے، جو صرف ۸۰ ہزار الیکٹوریٹ
رکھتا ہے اور دوسری طرف اتلی ری
عظیم جمہوریت ہندوستان ہے جس
نے دنیا بھر کو امن کا سبق سکھایا۔
یہ وہی ہندوستان ہے جس کے پلڈت
چواہر لال نہرو کو عرب ممالک نے
پینڈر اسلام کہا اور آج اس ہاؤس
کے ذریعہ جناب کی معرفت سے اور
پریس کے ذریعہ سے ہندوستانی فوج
کو یہ پتہ ہونا چاہیئے کہ آج نہیں
ہزاروں دفعہ پاکستان اور چین مل
کر بھی حملہ کریں، کشمیری قوم
کبھی سر نہیں جھکے گی۔ کشمیر نے
فیصلہ کیا ہے ہم ہندوستانی ہوں۔
ہندوستانی بن کر رہیں گے۔ ہمارے
کشمیر میں وہ حالت نہیں ہے جو
اکوپائڈ کشمیر میں ہے۔ ہمارے کشمیر
میں آج تعلیم لگتی ہے، ہمارے جوان

آج دلہا بھر کے ایجوکیشنل انسٹی
توشن میں پڑھتے ہوں، انجینئرنگ
میں، میڈیسن میں، وہ امریکہ
میں ہیں، رشتہ میں ہیں، جرمنی
میں ہیں اور دور ممالک میں پڑھتے
ہیں۔ لیکن اس کے مقابلے میں
ہمارے بھائی مقروضہ کشمیر میں قید
ہیں، ان کی حالت بڑی خراب
ہے۔ ہندوستان نے فراخدلی سے
ہماری مدد کی ہے اور وہ عارضی طور
پر نہیں ایک مستقل مدد ہے۔
ہندوستان نے کشمیر میں مستقل
قربانی دی ہے۔ شہید راہد شہروانی
عارضی طور پر نہیں مرے تھے اور نہ
وہ جوان جو یہاں کے ہزاروں کی
تعداد میں بارڈر پر مر گئے وہ عارضی
طور پر نہیں مر گئے اور جو کچھ
بھی ہم کرتے ہیں جو ہماری قوم
کرتی ہے وہ مستقل طور پر کرتی ہے
اور ہم مستقل طور پر ہندوستانی
ہوں۔ میں آج اس ہاؤس میں
جناب کی وساطت سے ہندوستانی قوم
کے سامنے ایک شہری کی حیثیت
سے یہ کہنا چاہتا ہوں کہ جس
راستہ پر چلے ہیں، چاتے آئے ہیں یہ
ایک بہترین راستہ ہے۔ میں یہ
گزارش کرونگا فائنلس منسٹر صاحب
سے کہ ہمارے کشمیر میں ابھی انٹر
نیشنل پورٹ نہیں ہے جو ہونا چاہیئے
ہمارے کشمیر میں ابھی ٹریلوں
نہیں ہیں۔ ہماری درآمد برآمد
بہت کمزور ہے۔ تہیں کا انتظام پورے طور

[شری سید حسنین]

پر ہونا چاہیئے۔ وہاں آج ایک بھی ایسی انڈسٹری نہیں ہے۔ جو بڑی انڈسٹری ہو۔ حال ہی میں منجھ پتہ۔ چلا کہ جاپان سے ایگریکلچر امپلیمینٹس ملے ہیں اور ان میں سے ایک بھی ہم کو نہیں ملا ہے۔ منجھ اس کا کریونٹس نہیں ہے کہ ساؤتھ کو کتنا ملا۔ پنجاب کو ٹیوں زیادہ ملا۔ لیکن میں ضرور درخواست کروں گا کہ ان میں سے ہم کو بھی ایک کموں نہیں ملا۔ ہمارے یہاں ایک بڑی انڈسٹری نہیں ہے۔ ہمارے یہاں ایک کھڑی بنانے کی انڈسٹری نہیں ہے۔ ٹیلڈون بنانے کی انڈسٹری نہیں ہے چاقو اور چھری بنانے کی انڈسٹری نہیں ہے۔ ہمارے یہاں سیمینٹ بہت ہو سکتا ہے۔ سیمینٹ کی انڈسٹری بنانی چاہیئے اور میں سمجھتا ہوں جو ورلڈ میں شہرت ہے ایگریکشن ہے اور ہندوستان میں ایک جگہ ہے وہ ہے کشمیر۔ وہاں ٹورسٹ انڈسٹری کو بڑھاوا دینے کے لئے انٹرنیشنل ایروپورٹ نہیں ہے۔ راکر سسٹم بھی ہمارا کمپلیٹ نہیں ہے۔ میں گزارش کروں گا کہ ہمارے یہاں امپلائمنٹ نہیں ہے۔ پورزگاری ہے۔ پتہ لکے جوان ہمارے کشمیر میں بہت ہیں۔ ہندوستان کی ایک عظیم جہووری ہے۔ ہزاروں ہندوستان کے ملک میں لائے۔ ہزاروں جوانوں کو لائے۔ آپ ان کو یہاں

ایڈجسٹ کر دیجئے۔ وہ ہر طرح سے کوالیفائڈ ہیں۔ جتنا ہم ایک دو۔ تہ کی تالیف میں شریک ہونگے۔ اتنا ہی ہماری طاقت میں اضافہ ہوگا۔ اور ہم دنیا میں مشہور ہونگے۔ میں سمجھتا ہوں میں ایک حق کے طور پر یہ بات کہہ رہا ہوں۔ جس قسم کی سیکروریٹی کانسٹیٹیوشن میں ہریجنوں کو، مسلمانوں کو مانی ہے اس قسم کی ایسی ملک میں نہیں ہے۔ مگر اس پر عمل کی ضرورت ہے۔ ہمارے افسر، ڈپٹی کمشنر، سہولت یافتہ غلط سمجھتے ہیں کہ ہمارے کانسٹیٹیوشن میں پوچھنے والا کوئی نہیں ہے۔ یہ ان کی غلط فہمی ہے۔ اگر مسلمان کی فیلنگ انجرت ہے یا ہریجن کی فیلنگ انجرت ہے، کسی الیکشن میں کوئی ہار گیا ہے اور اس کا خیال ہے کہ ناانصافی ہوئی ہے تو سپریم کورٹ میں ضرور جائیئے۔ ہم کشمیری لوگ بڑے خوش ہیں کہ وہاں سپریم کورٹ کا دائرہ عمل ہے۔ اور آئیگر جنرل کا دائرہ عمل ہے۔ الیکشن کمشنر کا دائرہ عمل ہے۔ میں درخواست کرتا ہوں کہ جو لیڈر لاز وغیرہ ہے اس قسم کے اور بھی قاعدے قانون ہمارے یہاں لگو ہوں۔ میں سمجھتا ہوں ہم ہر بات میں اُٹے بڑھ رہے ہیں۔ آخر بات یہ ہے کہ پاکستان ہمارا نیشنل لیڈر ہے اور چین ہمارا آئیڈیلو جیکل لیڈر ہے۔ میں ان سے کہنا چاہتا ہوں

Why should you toy with the Indian

- Nation ?

تو کیوں نہ سمجھو -

†[श्री संयद हुसैन (जम्मू और काश्मीर) :

जनाब डिप्टी चेयरमैन साहिब, जो बजट यह हमारे फाइनेंस मिनिस्टर साहब ने पार्लियामेंट में पेश किया है यह काबिले तारीफ है और इसमें मशविरों की जरूरत है। मैं समझता हूँ हिन्दुस्तान को कौम में पहले से भी गरीबी और अमीरी की जंग रही है, जालिम और मजदूर की जंग रही है, एक्स्प्लायटेड और एक्स्प्लोयटर की जंग रही है। हमारे बजट में गारन्टी होनी चाहिये गरीबों को आगे बढ़ाने की। मैं समझता हूँ हिन्दुस्तान में अभी लोग बहुत गरीब हैं और हमें उनके लिये गारन्टी आफ लाइवलीहुड देनी है। हम हिन्दुस्तानी हैं, हम पर हमले हुए, चीन ने हमला किया, पाकिस्तान ने हमला किया। अगर यह दो हमले नहीं हुए होते तो आज हिन्दुस्तान की कौम कहीं से कहीं पहुँची होती। इस बात का अहसास हर पार्टी को होना चाहिये, हर शहरी को होना चाहिये बिला लिहाज मजहब और मिलात, और उन हमलों के बावजूद, उन परेशानियों के बावजूद गांधी जी और नेहरू जी के बताए हुए रास्ते पर हम जा रहे हैं, आगे बढ़ रहे हैं।

हम अभी इन्डस्ट्री के लिहाज से बहुत पीछे हैं। खास कर मैं अपनी रियासत जम्मू और काश्मीर का नक्शा जनाब के सामने पेश करना चाहता हूँ ताकि इस आगस्ट हाउस के जरिये और जनाब के जरिये और प्रेस के जरिये हिन्दुस्तान की कौम के सामने यह नक्शा आए। काश्मीर सेक्यूलरिज्म का गह्वारा है। गांधी जी ने बताया है, सेक्यूलरिज्म की किरण मुझे काश्मीर में नजर आती है और गांधी जी ने तकसीम के वक्त सिर झुकाया पाकिस्तान को अलाहिदा मानने में और तकसीम मान लिया। हमारे काश्मीर में

†[] Hindi transliteration.

हमारी तहरीक में, हमारी पार्टी जिसका नाम नेशनल कॉन्फरेन्स था, उसके कायद शेख अब्दुल्ला ने गांधी जी से भी बहुत आगे, बहुत दूर तक असर छोड़ा था मगर नहीं मना दो कौमों के नजरिये को। टूनेजन् थियरी को रिजेक्ट किया, बायकाट किया। यह था स्टैंड शेख अब्दुल्ला का। इस नजरिये से वहाँ तहरीक का और तहरीक का एक प्रोग्राम था जिसका नाम "नया काश्मीर" था, वह एक बुकलेट था जिस पर अमल हो रहा है, शेख अब्दुल्ला गये, बेग साहब उसके साथ गये, बाकी सारा हर अबल दस्ता, बाकी भारी वह जमात उसी रास्ते पर चलती है जिस रास्ते की तहरीक उन्होंने अख्तियार की थी। सेक्यूलरिज्म और सोशलिज्म समाजवादी निजाम हासिल करने के लिये। अभी फर्क है, अमीरी और गरीबी में बहुत फर्क है, मसाफत है, इस नाबराबरी को दूर करने में। लेकिन हम पर भी हमला हुआ और हमी पर हमला हुआ। काश्मीरियों ने अपना रास्ता नहीं छोड़ा। यहाँ बताया जाता है कि शेख अब्दुल्ला एक वाहिद लीडर जम्मू और काश्मीर का हैं। मगर लदाख के लोगों को उस पर भरोसा नहीं है, जम्मू के लोगों को उस पर भरोसा नहीं है, तब से, जब से वह अपने रास्ते से भटक गये हैं। वह काश्मीर की वादी में लोगों को बहकाने में कभी कभी कामयाब हुए लेकिन जहाँ इस्तिहान का वक्त आया, जम्मू और काश्मीर और लदाख के लोग एक होकर मुकाबला करने के लिये तैयार हो गये। यह ग़लत है, शेख अब्दुल्ला से जो कहा गया कि You are the only leader of Kashmir उसने कोशिश की काश्मीर वादी में लोगों को जमा करने की। आखिर अगर कोई हैवाने नातिक, हैवाने ग़ैर नातिक भी जेल से निकले उसे भी लोग देखने के लिए जाते हैं। तो शेख अब्दुल्ला जब जेल से निकले, काश्मीरी लोग गये उनके पास, हर पार्टी के लोग गये, पंडित गये, सिख गए, जनसंघ के

(श्री सैयद हुसैन)

लोग गये क्योंकि काश्मीर में जनसंघ के लोग रहते हैं, उनकी पार्टी है—तो हर जमात के, हर पार्टी के लोग शेख अब्दुल्ला को देखने के लिये गये लेकिन शेख अब्दुल्ला को सुनने के बाद आज लोग उनके पीछे पीछे नहीं फिरते हैं। कल ही आपने सुना होगा, वहाँ एक बड़ा जमात हुआ है जहाँ एक बड़ी रैली हुई है कांग्रेस पार्टी की। "Unfortunately I belong to the district where there is a big hold of Congress, the Anantnag district-

का ज्यादा होड़ है। मुझे मालूम है शेख साहब वहाँ कांग्रेस के फाउन्डर मेम्बर हैं, वहाँ के रहने वाले हैं, मैं वहाँ का रहने वाला हूँ उनका कोलीग हूँ और मैं जानना चाहता हूँ कि हिन्दुस्तान की कौम में इस हाउस के जरिये आवाज भी नहीं पहुंचती है कि काश्मीर में गांधी जी की किरण है, वह आज मशाल बनी है, वह सारे हिन्दुस्तान को रोशनी दिखाती है कि हिन्दुस्तानियों, सेक्योलरिज्म में फतेह है, सेक्योलरिज्म हमारी गारन्टी है, यही चीज है जो हिन्दुस्तान के बाहर भी सारी दुनिया में मशहूर है। एक तरफ पाकिस्तान है जो गलत रास्ते पर है जो सिर्फ 80,000 का इलेक्टोरेट रखता है और दूसरी तरफ इतनी बड़ी अजीम जमहूरियत हिन्दुस्तान है जिसने दुनिया भर को अमन का सबक सिखाया, यह वही हिन्दुस्तान है जिसके पंडित जवाहरलाल नेहरू को अरब मुमालिक ने पैगम्बर-उल-इसलाम कहा, और आज इस हाउस के जरिये, जनाब की मारफत से और प्रेस के जरिये से हिन्दुस्तानी कौम को यह पता होना चाहिये कि आज नह, हजारों दफ़ा पाकिस्तान और चीन मिल कर भी हमला करें, काश्मीरी कौम कभी सर नहीं झुकायेगी। काश्मीर ने फ़ैसला किया है हम हिन्दुस्तानी हैं, हिन्दुस्तानी बन कर रहेंगे, हमारे काश्मीर में वह हालत नहीं है जो आक्खूपाइड काश्मीर में है। हमारे काश्मीर में आज तालीम काफी है, हमारे जवान आज दुनिया भर के एजुकेशनल

इंस्टीट्यूट्स में पढ़ते हैं, इंजीनियरिंग में, मेडिसिन में। वह अमरीका में हैं, रशिया में हैं, जर्मनी में हैं और दूर मुमालिक में पढ़ते हैं। लेकिन उसके मुकाबिले में हमारे भाई मकब्रजा काश्मीर में कैद हैं, उनकी हालत बड़ी खराब है हिन्दुस्तान ने फ़राख़दिली से हमारी मदद की है और वह आरज़ी तौर पर नहीं एक मुस्तकिल मदद है। हिन्दुस्तान ने काश्मीर में मुस्तकिल कुर्बानी दी है। शहीद बाहिद शेरवानी आरज़ी तौर पर नहीं मरे थे और न वह जवान जो यहां के हज़ारों की तादाद में बाईर पर मर गये, वह आरज़ी तौर पर नहीं मर गये और जो कुछ भी हम करते हैं, जो हमारी कौम करती है वह मुस्तकिल तौर पर करनी है और हम मुस्तकिल तौर पर हिन्दुस्तानी हैं। मैं आज इस हाउस में जनाब की बसातत से हिन्दुस्तानी कौम के सामने एक शहरी की हैसियत से यह कहना चाहता हूँ कि जिस रास्ते पर चले हैं, चलते आए हैं, यह एक बेहतरीन रास्ता है। मैं यह गुज़ारिश करूंगा फ़ाइनेंस मिनिस्टर साहब से कि हमारे काश्मीर में अभी इन्टरनेशनल पोर्ट नहीं है जो होना चाहिये, हमारे काश्मीर में अभी ट्रेनें ही हैं, हमारी दरामत बरामद बहुत कमज़ोर है, ट्रेन का इन्तजाम पूरे तौर पर होना चाहिये। वहाँ आज एक भी ऐसी इन्डस्ट्री नहीं है जो बड़ी इन्डस्ट्री हो। हाल ही में मुझे पता चला कि जापान से अग्रिकल्चरल इम्प्लीमेन्ट्स मिले हैं और उन दस में से एक भी हमको नहीं मिला है। मुझे इसका श्रीवान्स नहीं है कि साउथ को कितना मिला, पंजाब को कितना मिला, लेकिन मैं ज़रूर दख्वास्त करूंगा कि उन दस में से हमको भी एक वषों : हं ि ि ि

यहां एक बड़ी इन्डस्ट्री नहीं है, हमारे यहां एक घड़ी बनाने की इन्डस्ट्री नहीं है, टेलीफोन बनाने की इन्डस्ट्री नहीं है, चाकू और छुरी बनाने की इन्डस्ट्री नहीं है। हमारे यहां सीमेंट बहुत हो सकता है, सीमेंट की इन्डस्ट्री वहां बनानी चाहिये और मैं समझता हूं जो वर्ल्ड में शोहरत है, एट्रेशन है, और हिन्दुस्तान में एक जगह है वह है काश्मीर। वहां टूरिस्ट इन्डस्ट्री को बढ़ावा देने के लिये इन्टरनेशनल एयरपोर्ट नहीं है, राडार सिस्टम भी अभी हमारा कम्पलीट नहीं है। मैं गुजराणि कहूंगा कि हमारे यहां इम्प्लायमेंट नहीं है, बेरोजगारी है, पढ़े लिखे जवान हमारे काश्मीर में बहुत हैं, हिन्दुस्तान की एक अजीब जमहूरियत है उनको हिन्दुस्तान के मुल्क में लाइये, हजारों जवानों को लाइये, आप उनको यहां एडजस्ट कर लीजिये, वह हर तरह से क्वालिफाइड हैं। जितना हम एक दूसरे की तकलीफ में शरीक होंगे उतना ही हमारी ताकत में इजाफा होगा और हम दुनिया में मशहूर होंगे। मैं समझता हूं मैं एक हक के तौर पर यह बात कह रहा हूं। जिस किस्म की सेक्योरिटी कांस्टोडियन में हरिजनों को, मुसलमानों को मिली है उस किस्म की किसी मुल्क में नहीं मिली है मगर उस पर अमल की जरूरत है। हमारे अफसर, डिपुटी कमिशनर, सुपरिन्टेन्डेंट सलत समझते हैं कि हमारे कांस्टोडियन में पूछने वाला कोई नहीं है। यह उनका ग्लतफहमी है। अगर मुसलमान की फीलिंग इन्जरड है, या हरिजन की फीलिंग इन्जरड है, किसी इलेक्शन में कोई हार गया है और उसका खयाल है कि नाइन्साफी हुई है तो सुप्रीम कोर्ट में जरूर जाइए। हम काश्मीरी लोग बड़े खुश हैं कि वहां सुप्रीम कोर्ट का दायरे अमल है और आडिटर जनरल का दायरे अमल है, इलेक्शन कमीशन का दायरे अमल है। मैं दरवास्त करता हूं कि जो लेबर लाज वगैरह हैं उस किस्म के और भी कायदे काून हमारे यहां लागू हों और मैं समझता हूं हम हर बात में आगे हूँ।

आखिरी बात यह है कि पाकिस्तान हमारा नेशनल एनिमी है और चीन हमारा आइडियोलोजिकल एनिमी है। मैं उनसे कहना चाहता हूं: Why should you toy with the Indian Nation? हमको खिलौना नहीं समझो।

Thank you.]

[THE VICE-CHAIRMAN (SHRI AKBAIT ALI KHAN) in the Chair].

SHRI M. K. MOHTA (Rajasthan): Mr. Vice-Chairman, it is not that the Budget presented by the hon. Finance Minister does not contain any desirable and good features. But unfortunately, the undesirable and objectionable features are so severe and so many that it becomes my duty to point them out in rather strong terms. It has been a routine of all Finance Ministers to come before the Houses of Parliament for more and more taxes every year, and this year has been no exception. Last year we had proposals for new taxes for over Rs. 60 crores. Before, that, there were proposals for new taxes for over Rs. 100 crores.

It is not considered that the growing revenues of the Government due to the growing economy of the country are sufficient for purposes of Government expenditure. It is also not considered essential by the Government to assess very carefully the capacity of the tax-payer to pay. It has not been recognised that the capacity of the tax-payer has been strained to the maximum. Tax-payers at all levels of society have been taxed to the hilt. They have been taxed to such an extent that today the economy is in doldrums. The average consumer does not have sufficient money in his pocket to purchase the necessities and comforts of life. Take the question of cloth which is an item of mass consumption next only to food. At today's high rates of excise duty the consumer does not

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find it possible to purchase cloth although there is plentiful supply of cloth from the side of the mills and decentralised sector of production. The result is that the textile mills are in doldrums. As a result of that the textile mill machinery makers are in trouble. As a result of that the machine tool makers are in trouble. The metallurgical industry and the coal industry are in trouble. Every industry is in trouble. Production is less. Unfortunately, it has not been found possible by the Government to strike at the root cause of the problem. I would appeal to the Government, for God's sake, before it is too late, before irreparable damage is done, make the consumer the master, leave in his pocket more money so that he can purchase some articles and increase his standard of living and in the process he will distribute prosperity all round.

It would have been all right had the Government been able to give an account of the judicious and gainful investment and expenditure of the money collected from the tax-payer for which the tax-payer has had to sacrifice such a great lot. Unfortunately, the record of the Government is not very good or convincing.

SHRI M. P. BHARGAVA (Uttar Pradesh):
Question mark.

SHRI M. K. MOHTA: The non-developmental expenditure of the Central Government has increased from Rs. 1,223 crores in 1962-63 to Rs. 2,623 crores in 1967-68. The administrative services expenditure has risen from Rs. 95 crores in 1965-66 to Rs. 123 crores in 1966-67, to Rs. 137 crores in 1967-68 and to Rs. 140 crores in 1968-69. It is thus clear that the money is collected from the taxpayer is not gainfully employed. There is plenty of scope for economy in governmental expenditure. Non-developmental expenditure should be cut down to give relief to the taxpayer.

Not only does the Central Government but the State Government also have plenty of scope for economy. At the end of the last fiscal year, a total of Rs. 113 crores had been given to the States in respect of overdrafts, illegal drafts if they may be termed so. The matter did not rest just there. In the current year another Rs. 90 crores have been provided to clear the overdrafts. It is thus clear that both the Central Government as well as the States can economise in their expenditure and give relief to the tax-payer.

Sir, I now come to some of the provisions in the Finance Bill which are rather of a fantastic nature. I refer to the penalty provisions introduced in the Wealth Tax. The honourable Finance Minister is reported to have said on several occasions that we must deal with the tax evader very sternly and that the property of the tax-evader ought to be confiscated. We must come down on the tax evader like a ton of bricks, he said. May I point out that if the man is accused as being tax evader, then let him be proved to be a tax evader in a court of law. How can we call somebody as a tax evader unless a competent court, a competent authority passes a judgment against him? It has been said that it will be very difficult to prove *mala fide* intentions in this respect in a court of law. So many things are difficult to be done. Every criminal is difficult to be proved a criminal. And because it is difficult to prove a crime do we leave the judgment in the hands of a police officer? We still have to prove that the crime has been committed. Take the serious crime, murder, for instance. It has got to be proved even though it is difficult to be proved. Similarly, here when the provisions have been made so stringent that even the property of the assessee may be confiscated and on top of that he may have to pay something more from his pocket, it is very essential that he has recourse to the processes

of law and is not left to the mercy of the assessing officer. The tax officer is a very strange creature indeed being a prosecutor, a judge and the executioner, all rolled into one—Sir, may I point out that giving such wide powers in the hands of the tax officer would not be in the interest of justice and fair-play?

Another provision of the Finance Bill¹ is regarding payment of amounts above Rs. 2,500 by cheques only. Here we have a very amazing situation on our hand that a currency note which is a symbol of sovereignty of any country is sought to be dethroned. And what takes its place? The cheque of a commercial bank. Does the Government also propose to guarantee that all cheques, whether guaranteed by the banks or not, are going to be paid out by them? What happens if a bank suddenly closes its doors and people, with cheques issued by the bank or issued by other people on that bank, find that they cannot get their money? Who is going to be responsible for such a situation? The intention behind this provision is laudable indeed. I have every sympathy with the intention which is to catch the tax evader somehow. But may I respectfully point out, Sir, that the tax evader is not going to be caught by such measures? All that is going to happen is that there will be a lot of difficulty and lot of harassment in regular business channels.

Then the question of proof that the payment has been made out by crossed cheque is a very difficult question. It can be proved that the payment was made by cheque but not whether it was crossed or not. The effort (and the time that will be taken at all levels, at the level of banks, assessee and the Income-tax officer in finding out whether the cheques were really crossed or not will be so huge that it will simply not be worth while.

I now come to question of spouse allowance which has been withdrawn by the hon'ble Finance Minister this year. I should have thought that the women of upper middle class or middle class who are sitting idle most of

the time at home, if they are encouraged to work and earn, it will be in the national interest. Unfortunately they are being discouraged.

As regards tax on registered firms, if several people combine and form a co-operative it is considered a very laudable action. But if two or three people combine and form a registered firm they are penalised by extra taxation. This does not seem to be fair.

Rates of wealth tax have again been increased this year and the plea of assesseees that there ought to be a ceiling on total tax paid by way of income-tax and wealth tax as a percentage of income has been ignored by the hon'ble Minister. There have been instances where more than hundred per cent, of the income has to be paid out by way of taxes. This seems patently unfair. But nothing has been done about it.

Regarding the penal provisions in the Income-tax Act, unfortunately a situation exists where difference of opinion between the assessee and the Income Tax Officer is going to penalise the assessee extremely severely. Sir, in a society of intelligent men, differences of opinion must be there. Ours is not a society of morons. Ours is not a society of conformists. But according to the provisions of the Act, as they now stand, an assessee must be a sort of mind-reader. He must know the mind of the Income-tax Officer. There may be a number of cases where the assessee can have very valid reasons for differing from the assessing officer on many questions. Unfortunately, instead of going into the intentions, whether the assessee had the intention to cheat the Government or not, all that is going to be done is that a mathematical formula is going to be applied for finding out whether he is a tax evader, a sort of criminal or not.

Then, there is a provision regarding assessments to be completed within two years' time instead of four years as at present. May I point out, Sir, that a provision like this alone is not going to solve the problem. It

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has been the experience of assesseees all over India that assessment proceedings are started only just a few days before the case is going to be time-barred. Whether it is two years or four years, it is not going to make any difference unless the assessment machinery is strengthened and the tax officers are enabled to give the assessee ample opportunity to state his case before the assessment is actually done. Whether it is two ye^{rs} or four years, if the proceedings are going to be started only a few days before the case is going to be time-barred and an *ex parte* assessment is going to be made, then that provision is not going to help either the Government of the assessee?

Then, Sir, there is a clause regarding deduction of tax at source from interestment payments and payment of tax to the Exchequer within a certain period of time. The deduction of tax at source from interest is 'already causing a lot of hardship in actual practice and cases of hardship have been brought to the notice of the Finance Ministry. It is high time that this provision is completely withdrawn. Here again very stringent penalties have been provided and it is very necessary that some way should be evolved so that injustice is not done in any case.

Then, Sir, there is a provision regarding payments to relatives and associates on grounds of reasonableness. Now, we shall have an Income-tax Officer sitting in judgment over what is just and proper and what is reasonable, in all sorts of cases. We know, Sir, that business and industry are becoming so complicated that even businessmen in one field do not venture to pass judgment on whether an item of expenditure is reasonable or not in another field— For instance, a textile men would never be able to

pass any judgment over whether an expenditure in a steel mill is reasonable or not. But we are going to find that an Income-tax Officer, with very little actual experience about business, would be sitting in judgment over all sorts of businesses, whether it is plantation or textile mill or steel mill or a trading concern. And another thing is, he would have the advantage of hind-sight. To-day an item of expenditure may seem reasonable from all angles to a businessman. But after all, he is not infallible. It may be proved later that he was wrong. But it would only be an error of judgment. But it would be very easy for the Income-tax Officer to say "Your expenditure is proved to be unreasonable by later events." That would not be just or fair.

In conclusion, may I say that the hon. Finance Minister could easily have given a fillip to the economy by giving more relief to the consumers and to trade and industry? The situation of recession that is now prevailing in the country demands more tax reliefs at the hands of the Government and I appeal to the hon. Finance Minister to look into this question. Thank you.

SHRI A. P. CHATTERJEE (West Bengal): Mr. Vice-Chairman, Sir, the Finance Bill taken with the Budget, in spite of the rather lavish encomiums—I say 'rather lavish' encomiums—on it by Mr. Dahyabhai Patel of the Swatantra Party, makes a dismal reading. Mr. Morarji Desai, the hon. Finance Minister, has himself said in his Budget speech that economics is a dismal subject. Mr. Vice-Chairman, that is not merely an ornament as far as the capitalist economy is concerned, and certainly in a country like India, where though we are crying hoarse for a socialistic pattern of society, we are leagues away from socialism, economics is certainly a dismal subject. Planning has been shelved from year to year and the

plugging of the loopholes in the Indian economy is being done by the ; Finance Minister¹, sometimes cleverly and sometimes a little too unwisely, all this certainly would raise in our minds a dismal picture of the economic condition of our country.

Mr. Vice-Chairman, Sir, as far as this Budget is concerned, it is nothing but a kind of temporising and I must say that if you read the Budget speech of the hon. Finance Minister, you will find an admission also to that effect—admission not in so many terms, but an admission to this extent at least that nothing can be expected from him as far as this year's Budget is concerned. And he has tried to plug the loopholes by certain kinds of taxes and those taxes again fall heavily on the lower middle class, the working classes and the toiling peasants. As far as planning is concerned, the only way, Mr. Vice-Chairman, by which our economy could be made to look up is to see that our country really developed along the road to industrialisation, along the road to creation of the public sector and creation of co-operative sectors in agriculture. But it is quite evident that nothing is to be seen here of planning, nothing is to be seen here of any resuscitation of the agricultural economy, and it is all being left to the free play of the anarchic market forces. As far as planning is concerned—the only way in which our economy could have been made to look a little healthier—that planning has been scuttled. Instead of Five-Year Plans, we are having year-by-year planning. And all kinds of excuses are being given. But the one reason which is there for scuttling this Fourth Five Year Plan is very cleverly shielded from us and it is this that prodded the Minister here into devaluing the rupee—the Bell Commission Report. That very gentleman, Mr. Bell, will have given this advice to our Government "Do not go in for Five Year Plans, go in for year-by-year plans; it is only that way you can get aid from the International Monetary Fund or from us." Therefore what the master says the

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Government has to obey and the Government is obeying by putting forth every year a kind of shoddy and miserable yearly plan and that yearly plan is nothing but putting some development projects in action somewhere and then again not doing that properly.

M'. Vice-Chairman, Sir, as far as this Budget is concerned, we find a budgetary provision for external assistance. It is said that foreign assistance will be in the region of Rs. 775 crores and the public debt is placed at Rs. 300 crores. That is to say, the total debt into which the Government is running comes to about Rs. 1,075 crores, Rs. 300 crores to be raised in India and Rs. 775 crores by way of foreign loans. But it does not end there. As far as the rupee accruals from PL 480 are concerned, that is also a kind of loan and it is said that Rs. 269 crores are expected from that source. Now look at this huge amount of loans which you are getting from foreign sources. If you leave aside the public debt which the Government is going to incur, even then the debt from foreign countries is to the tune of about Rs. 1 thousand crores. You are incurring this debt and how are you spending the money which you are getting by contracting such a huge debt at the hands of the foreigners? Look at the administrative expenditure which the Government of India is incurring or proposes to incur for the year 1968-69. Looking at the administrative expenditure, we find that this Government is not only a bankrupt Government as far as economy is concerned; this Government is spending recklessly on uneconomic and unproductive things. Look at the administrative expenditure on police alone. Our country is a country which is heavily in debt. Even the service charges come to hundreds of crores of rupees per year. For such a country as this for police alone the Budget of 1968-69 has allocated Rs. 62.48 crores. You will again see that this expenditure on police account has?

[Shri A. P. Chatterjee] been increasing by leaps and bounds since 1961-62. Whereas in 1961-62 the expenditure on police was Rs. 18.76 crores, in 1968-69 the expenditure is Rs. 62.48 crores. There is a kind of explanation also "What can we do? We have to spend so much money on the police because the Central Reserve Police and the Border Security Force are there and we have to spend extra amounts on these Forces." Who does not know that the Central Reserve Police and the Border Security Forces are not used for the purposes for which they were first raised? They are always used for the purpose of putting down people's movements everywhere. The Border Security Forces are not seen on the borders, they are not meant, nor are they expected to see that our borders are safe but the Border Security Forces with their rifles and 202 bullets which are used only for killing enemies are often let loose among the ordinary defenceless citizens when they cry for food or cry for better amenities. Now the point is that these police forces are used by the Central Government merely as punitive forces to put down people's movements and popular movements. Because of this we have to allocate Rs. 62.48 crores in the Budget. Then if you look at 1961-62, the allocation as far as the police is concerned was Rs. 18.76 crores and now it is Rs. 62.48 crores. Now what is the percentage increase? Well, I should say that perhaps it is four times what we used to spend in 1961-62. Now why are we spending four times on the police? We are spending four times on the police because our Government is not only economically bankrupt, as I have said, but it is also politically bankrupt. Therefore it needs such a strong public force in order to put down popular movements. Mr. "Vice-Chairman where the police is actually needed, we do not find the police there. We are spending this fat amount on the police every year. Even last year the allocation was Rs. 61.47 crores. Who does not know that communal riots were extreme and acute

in different parts of the country? But, the police did not come in handy for use in quelling those communal riots. Therefore what are these police forces for? Why should the taxpayer be compelled to pay for a police force which beats up honest citizens when they are peacefully demonstrating for their rights and which cannot protect the ordinary citizens from anti-social elements whom sometimes Mr. Yajee may lead or may not lead? The point is that when the anti-social elements are on the rampage, the police does not come forward. Yet we have, to spend so much money on the police. I say this because our economy is based on foreign loans. I have shown from this Budget itself that more than, Rs. 700 crores you get as foreign assistance direct and about Rs. 300 crores from the P. L. 480 funds and out of this you spend Rs. 62.48 crores on the police, and the police do not do anything when they are expected to do something. You are taking so much money from foreign sources and most of them are American loans and when they give them they give with strings. They are good banias and when banias give you money they have their money's worth. If Shylock gives you some loan, has does not take the amount back. He wants a pound of flesh along with blood. This pound of flesh along with blood they are taking. The other day . . .

SHRI LOKANATH MISRA (Orissa): Can I enquire where free money is available? In which country free money is available?

SHRI A. P. CHATTERJEE: We know that when India has been trading with the Socialist countries, the balance of payments never goes against India but when we trade with the capitalists, the balance of payment always goes against India? Why? We know the reason. When we trade with capitalists like the Americans, they always take our agricultural goods and raw materials because they want to make our country a raw material base. They never want to take our engineering goods. Even today it has found out who take our

engineering goods and who do not take. It is found that certain Socialist countries are willing to take the engineering goods from us. Certain other countries also do take. As far as the developed countries are concerned, they insist upon raw materials only from us because they know that if they 'take the engineering goods from us, that will be boosting our real basic economy and that they do not want to do. Who does not know that when there was the question of exploration for oil in Cambay, the Americans or the so-called oil experts came and said bluntly: 'There is no oil at all to be available in India' but when the Soviet economic experts came they did not take much time to find out that there was great oil resource at Cambay but then our economy is so much tied to the apron-strings of the American imperialists that to these very Americans who tried to kill our oil resources by saying that we have no oil resource, we are giving the extraction rights. We are going to enter into an agreement with an American company so that they extract the oil resources and they get a lions share out of our mineral deposits. That is only, by the way, to show how these capitalist countries want to get the pound of flesh along with the blood in exchange for the loan they are giving. You know that we are boosting up this Budget with the foreign loans and I have shown how we are spending these huge amounts on the police. We are spending on the military every year more than Rs- 1,000 crores but actually what is it for? It is merely for administrative purpose and replacement of stores. A Defence Budget should not be merely for administrative purpose and for replacement of stores.

SHRI C. D. PANDE (Uttar Pradesh): He is making out that all the Rs. 1,000 crores is for replacing stores. He should know that this for maintenance of the army and the defence that is made necessary by his Party because China is on our border.

SHRI A. P. CHATTERJEE: We know all the shoddy arguments. We know what is meant by replacement of stores. Replacement does not mean anything but the purchasing of military hardware from the capitalist sources. The modern imperialist law is that they are mainly basing their economy on the armament industries. The imperialist economy is based on the armament industries these days. The dynamics of the armament industry is this that the armament magnates produce the arms and the dynamics of armament production requires these magnates to have the armaments which they have sold some years before to be replaced every three years by new armaments. That is the dynamics of armament production and that is why the armament magnates keep a stranglehold on the economy of the developing countries. They sell military hardware today, say in 1968 to a developing country like India and they see to it that these are replaced in 1972 by again purchasing them from the same armament magnates. In this way they sell their own goods. The armament industries are kept going in this fashion but the Budgets of the developing countries become poorer by that fact. So Rs. 1,000 crores go for administrative expenditure and replacement of stores as far as the military is concerned. Is our economy an economy of that viable kind in which we can afford to spend so big an amount on mere replacement of stores and administrative expenditure as far as defence is concerned? But we are spending Rs. 1,000 crores on the military and why? We are doing it because to put it bluntly, our masters are interested in keeping the same military tension in this sub-continent. They will set up bases in Pakistan and counter-bases in India and they will follow their old plan of making Asians fight the Asians. In this way they will sell arms to Pakistan, they will sell to India and in that way create disharmony in the economies of both the neighbours. When there is a question of the U.S. building up

[Shri A. P. Chatterjee]

banes in Pakistan, we often turn our blind eye to the fact of what the American imperialists are doing in India itself. They are also creating rather secret or open bases here. Who does not know the ramifications of the CIA. here in India. Here on the floor of this House there was a great debate on the question of the CIA. activities and there were allegations that the CIA. has infiltrated into the administrative apparatus of the Ministry itself. I know that the allegations were denied but when we said from the Opposition, let there be a Parliamentary probe body to find out what the American imperialists are doing here, that was not accepted. That was not accepted, perhaps because such an inquiry if set up, would bring before the public many a skeleton from the cupboard. So therefore, in order to shield those skeletons, in order to keep those skeletons away from the eyes of the public, well, it was not done. But the point is this. It is no use merely blaming your sister country, a neighbour country, because the Americans are setting up military bases there. The Americans are also militarising our economy, and if we are to save our economy from collapse, if we are to resuscitate our economy on a real planned socialistic basis—of course I will give a demurer here; it is not possible to have a socialistic basis from a Government which is to the core capitalist well, they may cry 'socialism' at every stage of their activities; well, they may say that they are trying to build up a socialistic pattern; of course they have not the courage to say that they are building socialism, because then they will be caught, and therefore this Government always says that they are building a socialistic pattern. And when you say "socialistic pattern" certainly it is not socialism because, if you are for socialism what prevented you from saying that you are for complete socialism? So, when you say "socialistic pattern", it is certainly not socialism.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): We are dealing with the Finance Bill, not the Appropriation Bill.

SHRI C. D. PANDE: It is not communism.

SHRI A. P. CHATTERJEE: Mr. Vice-Chairman, Sir, the Finance Bill is certainly being discussed, but the Finance Bill is based upon the Budget that has been placed before the nation by the Finance Ministry, and the Finance Bill is there in order to plug the loopholes in the economy. If the Finance Bill has been put forth it is in order to get some more revenue from the people, some more income-tax, something more on Estate Duty, something more on this, something more on that, in order that we may get revenues. But the fundamentals of the Finance Bill are to be found in the Budget itself, the fundamentals of the Indian economy. That is why all these things are absolutely relevant, because you are trying to get money from the people by this Finance Bill.

SHRI LOKANATH MISRA: It is the outcome of the Budget.

SHRI A. P. CHATTERJEE: It is the outcome of the Budget. So therefore it is no use saying. Mr. Pande and Mr. Abid Ali, who both are of the American lobby...

(Interruptions)

SHRI C. D. PANDE: Worse is your China lobby.

SHRI A. P. CHATTERJEE:... They naturally get a little uneasy whenever there is a censure of the American imperialists. It is a little uneasy for them whenever there is a censure of the American interests.

SHRI C. D. PANDE: We have known you very well.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): Now you have exhausted your time.

SHRI A. P. CHATTERJEE: Mr. Vice-Chairman, I can assure them that their jumpings and shoutings are being noted in appropriate quarters. (*Interruptions*). Their jumpings and shoutings are noted in appropriate quarters.

SHRI C. D. PANDE: We ignore you.

SHRI A. P. CHATTERJEE: That is all right. So let them keep within doors a little. We know who is in whose lobby, and therefore let the American lobby keep quiet a little. Let them not listen always to their masters voice and let them listen to the voice of the wise a little . . .

SHRI C. D. PANDE: You do not deserve even a scorn from us.' We know what you are. Chinese agents should go away from this House.

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

SHRI A. P. CHATTERJEE: I am just finishing, Sir, but when the American owls begin to shout, well, naturally we are put astray a little. I am not calling them owls and, moreover, in classical mythology owl is the symbol of a wise man.

Now, Mr. Vice-Chairman, that is why I am saying that, as far as our economy is concerned, that economy is an economy based on foreign loans, and an economy in which you are spending huge amounts on police, on unproductive expenditure, an economy in which you have given the go-by to planning, where you are living from hand to mouth, where you are talking about yearly planning and you have scuttled and given up the Five-Year Plans. . .

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): You are repeating.

SHRI A. P. CHATTERJEE: I am just summarising, not repeating.

And why is it so? It is at the instance of the Government's monitors who sit outside the country, and these monitors do not want our economy to develop, do not want the Five-Year Plans -to be properly formulated and properly put through.

THE VICE-CHAIRMAN (SHRI AK3AR ALI KHAN): Thank you.

SHRI A. P. CHATTERJEE: Therefore, Mr. Vice-Chairman, Sir, as far as this Finance Bill is concerned, it is a Bill showing a dismal picture of the economy. I am quoting the Deputy Prime Minister himself. He says economics is a dismal subject. He otherwise means that this Finance Bill and the Budget which is placed before the country are a dismal picture, and I have tried to show in my own way why it does make a dismal picture, why actually he has brought India to this dismal state. This is all.

SHRI ABID ALI (Maharashtra): Sir, the hon. Member who has just spoken, I will come to his points later. To begin with I may record my strong protest with regard to his statement about the American lobby. And he has taken my name...

SHRI A. P. CHATTERJEE: The hands are the hands of Esau, but the voice is the voice of Jacob, it is the voice of Washington.

SHRI ABID ALI: I wish all this is noted. I will see on the basis of all this if I can make out a point of privilege. I know that this is not the proper time. I am mentioning it here so that the matter could go before the Committee of Privileges, and I will call upon this hon. Member to prove his statement, and I am sure that he will have to apologise (*Interruptions*) or suffer (*Interruptions*). He has been going beyond limits.

हिन्दुस्तानी में कहते हैं कि चोर खुद पुलिस को डंडा मारने आए।

SHRI A. P. CHATTERJEE: What Mr. Abid Ali says fits him most. He is

[Shri A. P. Chatterjee] a person who is beyond all sense of decorum. He is a person who does not observe any sense of decency, and he is a person who always jumps up at the bidding of his masters.

(Interruptions)

" THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): Let him go on. You must have the patience to hear now.

(Interruptions).

श्री नील भद्र याजी (हिंदू) :
उन्होंने कहा है कि जो भी दाढ़ी में
तिन

श्री अबिद अली : बात की दाढ़ी में
तिनक गयी बात एक छड़ी चीज होती
है।

I am addressing you and making mention of the fact. . .

SHRI A. P. CHATTERJEE: We know who are the CIA agents.

SHRI ABID ALI: I was addressing you and making mention of the fact that did not utter a word when the hon. Member was speaking. Now it is his turn to please listen to me. (Interruptions) I said that I will come to him subsequently. For the time being. . .

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): Order, order, no interruptions please.

SHRI ABID ALI: To begin with I may mention that I would request the hon. Finance Minister to kindly look to the points I had raised on the occasion of the last Finance Bill, or Budget discussion here—some points I had mentioned. I hope these did receive consideration, small points, though. I can understand, Sir, scarcity of food and for that people have to suffer to some extent. I have had

to put up with it. But in small things like post cards, in the purchase of post cards, why should there be a queue of twenty persons for purchasing post cards or postage stamps from the post office, or in handing over money orders at the post office counter? After the payment of wages in , any industrial area a queue of sixty or seventy or eighty persons has to be formed because they have to hand over their money orders to the post office at the money order counter. Such a queue has to be formed for purchase of platform tickets. So, for such things at least there should immediate to and prompt action. I know that their efficiency is thwarted because of the friends sitting opposite. But Government should refuse to be bullied in such matters, and they should do their duty. While doing all good to the employees appropriate steps should be taken to see that the standard of efficiency is maintained and the deteriorating position is checked. Then about food, I say that wheat should be supplied at a reasonable price without difficulty. How is that in India one has to pay about half a days wage for purchasing a kilogramme of wheat whereas even in costlier cities in the world some ten or fifteen minutes' wage can purchase a very good loaf of bread weighing a kilogramme? It is therefore necessary to look to these matters and steps should be taken to reduce the prices of these essential commodities.

And then our family planning programme is not receiving proper attention. Though within the last few months some action is being taken very much, more has to be done.

SHRI B. D. KHOBARAGADE (Maharashtra): What should be done about it?

SHRI ABID ALI: Very much more has got to be done. The programme of family planning that has been taken up has to succeed and all that is necessary for its success should be done.

Ther* thwre are the text-books. These I recalctrant elements in the country ■are able to take away our youths for undesirable ways and activities and one of the reasons for this is that we have not been able to give proper text-books to our students.

AN HON. MEMBER: Perhaps they are not attracted by your ways.

SHRI ABID ALI: They are verj much attracted by us. A large number ot the_m are essentially with us. Otherwise there would have been complete chaos in the country. I was saying that our text-books should be such as to make the students real patriots. In this country every citizen has certain valuable rights and we have a democratic system. We should tell the students and young people all that has been good in the past and they should learn to love the country and value public property. Other, wise, why should there be this burning of trams and this burning of railway wagons and the destruction of government property? They have to be taught that they have certain duties and it is also their right to throw away the government that they do not want. Any government that they don't want they can throw away. They have the right to change it.

SHRI B/D. KHOBARAGADE: And you can throw away a Government by the use of the President's power.

SHRI ABID ALI: I will come to that. Our people should see the folly of burning government property, of destroying public property which all actually belong to them. They have to be taught that they can change the Government by the use of their vote. We have decided to use the vote and not the sword. It is not the sword that is to be used but the vote should be used. We should tell them all that and, of course, Government property should be protected at all times whatever may be the Government. Public property should be protected under all circumstances. Burning public property would be harming themselves

and harming the country and that ia what the friends opposite want because it is in their interest. Friends opposite want to create chaos in the country, whatever may happen to the country and its people. *(Interruptions)* Kindly let my hon. friends listen. We have so much tolerance and they have so—much energy that they have abused us. Now it is my time and let me rebut some of their arguments. They have said so many things against me and let me say at least a few words in defence. Let them learn decency and let them learn parliamentary behaviour at least here.

I was saying that there should be proper text-books which teach the young to keep the nation supreme. They should know that the nation is supreme in every respect and under all circumstances. National integration, security of the country, democracy and so on. come subsequently. Socialism was adopted by Parliament as the goal of the country and it should be achieved at the earliest possible opportunity. All these things should be taught through our textbooks.

(Interruptions)

What is all this? Please listen to me. I am not afraid of interruptions. If you will kindly give me. Sir, sufficient time I am prepared to sit down whenever my hon. friends opposite stand up. Otherwise these interruptions would be taking away much of my time.

SHRI A. P. CHATTERJEE: I am asking questions of a wise man.

SHRI ABID ALI: According to Mao wisdom is the monopoly of the Chinese and their agents here seem to think also that they have a monopoly of all wisdom.

SHRI A. P. CHATTERJEE: Take wisdom from Washington.

SHRI ABID ALI: I shall never be a traitor. Who -Were supporting the

[Shri Abid Ali]

Americans and the British? These friends here were supporters of America and Britain. What happened in 1940 and 1942? They were supporting the Allies, the British and the Americans. I never did it. When we were fighting the British, these friends were supporting the Britishers.

SHRI A. P. CHATTERJEE: Sir, on a point of order. Is it relevant to the Finance Bill?

SHRI ABID ALI: Yes, very much.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): You provoked him. Now, Mr. Abid Ali, you don't listen to him. You go on.

SHRI ABID ALI: But, Sir, I do not have any device with which to plug my hearing against such things. I say when the Allies were there and Russia joined the Allies then suddenly, for these friends over there the imperialist war became a people's war. We never did that sort of a thing. They were the people who behaved as traitors to the country and they opposed all that we were standing for when we were fighting to achieve our national freedom. Was it not a fact? Can they deny that? Can they deny that they called that—great son of India—Subhash Chandra Bose—dog of Tojo? When he was coming here with his army of liberation they called him the dog of Tojo. Can they deny it? And they come and tell me that I am a supporter of the Americans and the British. There cannot be a more untrue thing said than that. I will not say anything more now.

This country has made great and substantial progress and I congratulate the Finance Minister for having the courage to produce such a Budget as this. Whatever the opponents may say the country has been making progress and it will go on making progress under the leadership that it now has. My request to the Government is this. Please refuse to be bullied. It is unfortunate that in our democratic

system today we have so much toleration that even enemies of the country are being given so much accommodation. They should not be given so much accommodation. You see how even people who should be taken to Connaught Circus and hanged are being tolerated.

SHRI A. P. CHATTERJEE: Do it now.

SHRI ABID ALI: I was speaking of traitors. If he is a traitor let him say so. I am not naming him. I say Government is giving such people so much accommodation.

SHRI A. P. CHATTERJEE: I treat the words of a C.I.A. agent with the utmost contempt.

SHRI ABID ALI: I support the demand for an investigation.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): You come to the Finance Bill now.

SHRI ABID ALI: Of course, I am on the Bill, Sir. I say that a body should be appointed to go into the details of what funds are coming to the various parties in this country from foreign countries. Not only should they enquire into what funds are coming from CIA but they should enquire into what funds are coming from foreign countries to the Communist Party of India also and then the Marxist Party would be completely exposed. Is it not a fact that a Communist country has presented a first class printing press to the Communist Party, the press that was brought for the exhibition here? And is it not a fact that that press is now doing job work and supplying that to the Communist Embassies? May I request the Finance Minister to kindly take note of it and make investigations with regard to the funds which that press is receiving from the Communist Embassies here? They print 1000 pamphlets and bill for much more work which would otherwise bring ...

SHRI A. P. CHATTERJEE: On a point of order, Sir.

SHRI ABID ALI: It is welcome, if it is a point of order, and I -sit down.

SHRI A. P. CHATTERJEE: Mr. Vice Chairman, we all know that often on the floor of the Assembly—I am not talking of any person here—many stupid things may be said.

SHRI ABID ALI: What is the point of order?

SHRI A. P. CHATTERJEE: But as far as Communist Embassies are concerned there are Embassies of Communist countries in our country. Can any Member of Parliament refer to Communist Embassies paying money to a press of a particular party? Is it to be allowed? Is it. In order?

SHRI ABID ALI: Of course, it is.

SHRI A. P. CHATTERJEE: If it is not in order, Sir, you will kindly pass orders to expunge that part of his speech

SHRI ABID ALI: There is no point of order.

SHRI A. P. CHATTERJEE: Such things should not be allowed to be said here because our Government has ambassadorial and diplomatic relations with these Communist Embassies and these Communist Embassies should not be thus mentioned and criticised in the House.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): I think no Embassy should be referred to by name. You said that some money comes from some countries and he is saying that the enquiry should be made about all the countries.

SHRI ABID ALI: That is all right. Thank you, Sir. I am giving some hint to the hon. Deputy Prime Minister to kindly take note of this particular item and find out how and what

funds from foreign countries are coming into the coffers of the Communist Party here.

THE VICE-CHAIRMAN (SHRI AKBAR ALI KHAN): Now, next point please.

SHRI ABID ALI: Now he has mentioned about oil extraction and giving concession to America and all that. I do not want any concession to be given to any foreign country but till the time we are not able to have complete know-how we have to take guidance, help, assistance and aid from all friendly countries, maybe Russia, maybe Poland, maybe Czechoslovakia, maybe America, maybe U.K. maybe any country.

SHRI A. P. CHATTERJEE: Sip some water; you have spoken a lot.

SHRI ABID ALI: Thank you very much. At least I am entitled to take water but these friends get nothing but honey and milk with the help of the foreign embassies.

SHRI A. G. KULKARNI (Maharashtra): Sir, I am very happy that Mr. Chatterjee has got sympathy for his friend in this respect.

SHRI ABID ALI: I do not want it. There is always danger in it. Please be careful; anything coming from the Communists is poison. Never welcome anything from them. Poison is always to be kept away.

What about those who are in league with foreign countries and who help them to take over our land? How much has the Communist Party of India, particularly of the brand to which the hon. Member belongs, done to help China? He forgets that. We only want the Americans to come and help us in this oil extraction. Even to that he objects but that can happen only in this country. I wish some time this great Government of ours will realise to what extent these people are a danger to the country. The Government should put them in

[Shri Abid Ali] their proper place whatever may be the sympathy of some foreign Communist countries towards them.

SHRI K. P. SUBRAMANIA MENON (Kerala): You have put us so many times.

SHRI ABID ALI: All good things have to be repeated and repeated so that the hon. Prime Minister and her colleagues would realise the extent of the danger involved.

SHRI K. P. SUBRAMANIA MENON: It has been done so many times, I said.

SHRI ABID ALI: Of course it has to be done every morning, every evening and every night to make them feel that something very dangerous is happening in this country because of the way these friends have the sympathy for these enemy countries. They are not only having sympathy but they are just stooges particularly of China—Just see how many photo graphs are being exhibited in Kerala and now it has come to Bihar. Now I ask Sir, through you, the hon. Deputy Prime Minister; can he tell me one country in the world that will tolerate traitors to this extent? Mao's photograph is paraded; processions are carried on with Mao's portrait. Can he mention any instance in any part of the world, not necessarily now, but at any time, when traitors are tolerated to this extent? I would like to point out to the hon. Deputy Prime Minister that by this sort of things the country is being weakened. All that the Congress has done for the country, the services it has rendered for generations will all be washed away. Whatever good words or praise history may have for the Congress organisation will all be washed away and there will be only his black marks and people will say: here* was a good organisation under

the great leadership of Mahatma Gandhi which won freedom for the country but those who succeeded him subsequently and in whose hands the country gave the reins of Government misbehaved and misbehaved to this extent that nothing out of hand resulted and traitors flourished in the land.

Now all the time they talk of the united fronts and abuse the Congress for having broken the united front I here and the united front there and then the hon. Home Minister has to explain and convince that we have not done it. On the one hand the Jana Sangh comes here and abuses the Congress saying that the Congress is giving help to the Communists. The Swatantra Party also says that the Congress Government is tolerating the Communists. But when it comes to the question of seizing power—although all the time they say that the Congress is hungry for power—they go and join the Communists. When I joined the Congress in 1921, I came into the Congress to earn freedom for the country and to suffer for that purpose. I never thought even in my dream that India will become independent during my life time and I will get the fruits of freedom. I never joined the Congress for that. But these people who are fighting us, who want to defeat us, they are only anxious to wrest power from us. Whether it is Jana Sangh or the Swatantra Party, they shout at us that we are tolerating the Communists but when opportunity comes they join with the Communists and even make them Ministers.

DR. BHAI MAHAVIR (Delhi"): As if you have never joined with the Communists.

SHRI ABID ALI: Because they cannot keep themselves together they come here and shout at the Home Minister, they come and shout at the Central Government and say we are breaking them up. When the Madhya Pradesh Chief Minister wanted to

come to us, we said we do not want | you. And then they went and had a compromise among themselves. Li we had taken him today the Madhya Pradesh Government would have collapsed. They should thank U3 for refusing to give any quarter to the Madhya Pradesh Chief Minister. In the case of West Bengal the Chief Minister himself said that the Communist Party was behaving like traitors, it was his statement and the Chief Minister was not selected by us. The Chief Minister, Mr. Mukerjee, was elected by them and it was he who gave them a certificate that they have been behaving as traitors to the country. What can we do for that? And the result was that Government collapsed. It was because of their own making. Why should they be angry with us? My advice to these friends is this. Give up this kind of attitude towards the enemies of our country. Come to the people as their friends. Give up your foreign relations of the kind that you are having today. It is very much harmful to the country. It is to the detriment of the country. They are all the time saying CIA, CIA. That is because the Chinese have taught them to go on telling lies, lies and lies and, repeating these lies, the people may start believing them. That is why I want this CIA matter to be enquired into. Sir, I am repeating. I want an enquiry into all the funds coming from foreign sources into the Party. Let the whole thing be out. If the Congressmen are taking money they should also be punished. I want that.

SHRI A. P. CHATTERJEE: Por once you are sane.

SHRI ABID ALI: I am always. Whenever this question comes up, I say the same. Have a full-fledged enquiry and these friends will have to thank themselves for having raised this issue.

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

श्री शीलभद्र याजी : माननीय वाइस चैयरमैन महोदय, मैं इस वित्त विधेयक की तारीफ करता हूँ और तारीफ करते हुए मैं आपको यह स्मरण दिलाना चाहता हूँ कि जब जब कर वृद्धि की बात आई है—मैंने उस रोज एप्रोप्रिएशन बिल पर भी कहा था—देश भक्त होने के नाते मैंने उसका समर्थन किया है क्योंकि मैं यह उचित नहीं समझता कि दूसरे देशों से कर्ज लिया जाय। यदि देश को तरक्की करनी है और विकास करना है—तो हमें अपने देशवासियों से, चाहे वे गरीब हों या अमीर—टैक्स के रूप में धन लेना चाहिए और इसीलिए मैंने कभी भी किसी कर वृद्धि का विरोध नहीं किया।

आज कम्युनिस्ट पार्टी (मक्सिस्ट) के श्री चटर्जी ने कहा कि गवर्नमेंट की जो राजनीतिक पालिसी है वह दिवालिया हो गई है। बहुत उन्होंने मजाक उड़ाया हमारी सरकार का। मजाक तो उनकी पार्टी का होता है, बिना पैसे के लोटे जैसे उनकी पार्टी है बाटर पाट बिदाउट बाटर, वैसी उनकी पार्टी है न देश की न विदेश की। ठीक है उन्होंने कहा कि अमरीका से कर्ज नहीं लेना चाहिए। देश में कितना विकास का काम हो रहा है। उस विकास के काम के लिए, योजना के लिए, प्लानिंग के लिए, परिकल्पना के लिए कहाँ से पैसा आएगा जब तक हम देशवासियों से नहीं लेंगे। जो कैपिटलिस्ट हैं, पूँजीपति हैं, उनसे ज्यादा लेना चाहिए, लेकिन गरीबों से भी लेना चाहिए, क्योंकि जब हम आजादी की लड़ाई लड़ रहे थे, तो गरीबों से भी कुर्बानी माँगते थे, पैसा माँगते थे। समाजवाद की स्थापना बहुत कठिन काम है और यदि इसके लिए हम अमीरों के साथ गरीब जनता से भी, किसानों से भी, मजदूरों से भी कर के रूप में कुछ माँगते हैं, जिससे योजना चलाई जा सके तो हर देशभक्त का, हर समाजवादी का यह फर्ज हो जाता है, कर्त्तव्य हो जाता है कि वह उसका समर्थन करे।

[श्री शीलभद्र याजी]

श्री चटर्जी ने बार्डर पुलिस का भी मजाक उड़ाया और कहा कि वह जनता को दबाने के लिए इस्तेमाल होती है । मैं नहीं समझता कि उनको देश का कुछ इल्म है । ये लोग चीन का साहित्य पढ़ते हैं, अलग-अलग देशों का साहित्य पढ़ते हैं, मगर देश में क्या हो रहा है, उसको नहीं पढ़ते । ईस्टर्न जोन में होस्टाइल नागा क्या कर रहे हैं, होस्टाइल कूकी क्या कर रहे हैं, होस्टाइल मीज़ों क्या कर रहे हैं, इनकी पार्टी भी गुरिल्ला बेंडूस बनाती है इसको यह नहीं बताते । ये भी सपना देख रहे हैं, इनकी पार्टी में भी कुछ इस तरह के लोग हैं, जो पंचन लामा बनने के लिए तैयार हैं, चीन के चाऊ-माऊ को निमंत्रण देना चाहते हैं । उनकी कार्य-वाहियों का दमन करने के लिए बार्डर पुलिस वहाँ है । हम मणिपुर जाते हैं, नागालैंड जाते हैं, वहाँ उसका इस्तेमाल होता है । यह कहना कि बोर्डर सीक्योरिटी फोर्स का इस्तेमाल सरकार कम्युनिस्ट पार्टी के प्रदर्शन या टीचरों के प्रदर्शनों पर करती है बकवास है—मैं जानता हूँ कि यह अनपार्लियामेंटरी बड़ है, लेकिन ये ऐसी बातें कहते हैं कि हमको मजबूर होना पड़ता है । इस तरह की बात एक जवाबदेह आदमी को नहीं करनी चाहिए । चाऊ-माऊ के ये इतने भक्त हो गए हैं कि यह देश और यहाँ की सरकार इनके लिए कुछ है ही नहीं । हमारी सुरक्षा पर जो खर्च होता है, उसका भी ये विरोध कर रहे हैं ।

यह हमारे समाजवाद का मजाक उड़ा रहे हैं । एक्सप्लेनशन देते हैं कि कांग्रेस गवर्नमेंट ने सोशलिस्टिक पैटर्न लिया । कांग्रेस का जो संविधान है, उसको पढ़ने का इन्हें कभी मौका नहीं मिला । उसमें साफ लिखा हुआ है । पैटर्न आवड़ी कांग्रेस में हुआ, इन्दौर और भुवनेश्वर में कई चेंजेज हुए हैं, जो उनको नहीं मालूम । बोलते गए कि कांग्रेस एक दरखवास्त लिखने वाली है, जमात जिसे अंग्रेजों ने बनाया था,

लेकिन बाद में उसी ने डोमीनियन स्टेट्स और कम्प्लीट इंडिपेंडेंस की माँग की और आजादी ली । कांग्रेस का सोशलिस्टिक पैटर्न अब फुल ब्लड्डेड सोशलिज्म हो गया है, यह उनको पता नहीं है और उलटी सीधी बातें करते रहे कि सोशलिस्टिक पैटर्न है । मैं उनको नसीहत देना चाहता हूँ कि सरकार जो भी समाजवादी काम करे, प्लानिंग का काम करे, समाजवाद के इन्टरस्ट में, देश के इन्टरस्ट में—उनकी पार्टी के जो काम हैं, वे देश के न होकर दूसरे देश के हो सकते हैं—यदि वे सचमुच दिल से चाहते हैं कि समाजवाद की स्थापना हो और प्लान्ड तरीके से देश की तरक्की हो, तो कांग्रेस गवर्नमेंट योजना के लिए, कर बढ़ाने के लिए, सेना पर खर्च करने के लिए, बोर्डर पर सीक्योरिटी फोर्स के लिए जो भी प्रस्ताव रखती है, उनका समर्थन करना चाहिए, उसकी तारीफ करनी चाहिए । यही देश-भक्ति का तकाजा है । ये कामरेड पढ़े लिखे आदमी हैं, कभी-कभी बहक जाते हैं, उनको ज्यादा ठीक करना चाहता हूँ नौजवान आदमी हैं, सुधर सकते हैं, देश की तरफ आ सकते हैं इसलिए हमारा हक है उनसे कहने का कि अपनी पार्टी का चाऊ-माऊ के फेर से बचाएँ । सीधे समाजवाद की स्थापना चाहते हैं, तो इस गवर्नमेंट को सपोर्ट करें, नहीं तो गाय माता का जानवर का, हैवान का चक्कर चलेगा, राइट रिप्रेजेंटेशन बढ़ेगा, जिस तरह से आप लॉग विदेश में हिटलर को लाए, मुसोलिनी को लाए । मैं इस बात को बराबर दोहराता हूँ । पी० एस० पी०, एस० एस० पी०, सी० पी० आई० लेफ्ट सी० पी० आई० राइट, तीन कनोजिए, तेरह चूल्हे बनाये हुए हैं हर एक अपने को समाजवादी कहता है । सब इक्कटें हों, कांग्रेस को गाली न दें, कांग्रेस का समर्थन करें, तभी देश की यूनिटी रह सकती है, देश की इज्जत भी बच सकती है, समाजवाद भी रह सकता है । चाऊ-माऊ चाहते हैं, पाकिस्तान चाहता है कि मरकज कमजोर

हो, यह उनको नीति है उनको नीति में न पड़े। अभी तो चू-चू का मुरब्बा है, स्वतंत्र पार्टी, उबर जनसंघ, उबर एन० एन० पी० इससे काम नहीं चलने वाला है। सम्मिलित, मित्रोद्घारी समाजवादी पार्टी बनाइए। कांग्रेस समय के मुताबिक बढ़ती जा रही है, जहाँ तक उसको जाना चाहिए। इसलिए कांग्रेस कमजोर हुई मरकज कमजोर हुआ, तो उससे देश का नुकसान होगा। जो हमारे विरोधी दल के लोग हैं, उनको समझना चाहिए कि रॉटी और मछली खाने के लिए, गरी लेने के लिए कि कांग्रेस को गालियाँ देना कितना अनुचित है। देश को सुरक्षा के जो करोड़ों खर्च होता है, वह भी नहीं होना चाहिए और सोवियॉरिटी फोर्स के लिए जो खर्च होता है, वह भी नहीं होना चाहिए, इस तरह की बातें कहना शोभा नहीं देती। इसलिए उनका इसी में भला है कि कांग्रेस गवर्नमेंट सेक्टर में मजबूत रहे। जितनी समाजवादी पार्टियाँ हैं, उनको विग्रेस्ट समाजवादी पार्टी कांग्रेस के अन्दर आना चाहिए, जिससे स्वतंत्र पार्टी और जो रिएक्शनरी लोग हैं, उनके साथ एक खुलें लड़ाई हो समाजवाद की तब जनता को मालूम होगा, नहीं तो जनता को मालूम नहीं होता कि लड़ाई किस चीज की हो रही है। इस तरह की एप्रोच के अनुसार काम चलेगा, गाली देने से काम नहीं चलेगा कि कांग्रेस की बैकस्ट पालिसी है पोलिटिकली, फाइनेंशियली। हम भी चाहते हैं, जैसे कम्युनिस्ट पार्टी के सदस्य ने कहा कि विदेश से कर्ज नहीं लेना चाहिए। दुनिया भर के लोग लेते हैं, हम नहीं लेना चाहते। मैं बराबर फाइनेंस मिनिस्टर साहब की तारीफ करता हूँ कि वे ऐसे स्ट्रांग फाइनेंस मिनिस्टर हैं कि उन्होंने किसी की परवाह नहीं की और ऐसे उपाय किए। उनसे गुजारिश है कि अमोरोँ पर और कर लगायें।

जैसे हमारा प्राहिविशन चल रहा है, उससे पूरा सफल नहीं हो सकता। जो

विदेशी शराब की बोलत आती है, उन पर ज्यादा टैक्स लगाना चाहिए। तभी प्राहिविशन हो सकता है। अभी जो प्राहिविशन की पालिसी है, वह दुलमुल है, ठीक चल नहीं रही है। इसलिये ज्यादा वे ज्यादा शराब के दाम बढ़ायें। कहेंगे कि पैसे के लिये क्या हम लोगों को शराब पिलायेंगे लेकिन पैसे के लिये सब प्रान्तों में पिला ही रहे हैं, पैसे की जरूरत है और यह भी कोई अच्छा काम नहीं है कि हम सोवियत रूस से या अमेरिका से भीख मांगने जायें, यों यह तो कांस्टीट्यूशन में है कि शराबबन्दी होगी, लेकिन कुछ दिनों तक तो धनी लोगों को पिला कर हम उनसे पैसा लें तो कोई हर्ज नहीं, इसलिये आप ज्यादा से ज्यादा विदेशी शराब के दाम बढ़ायें और उससे पैसा लायें, जहाँ कहीं से भी हो पैसा लायें, अपने देश के जो रिमोर्सेज हैं, उनसे पैसा लायें और जो बड़े बड़े धनी लोग हैं उनको खूब टैक्स करना चाहिए। मैंने गत बार भी कहा था कि हमारे फाइनेंस मिनिस्टर और हमारी सरकार हिम्मत दिखलाये। यह कहा जाता है कि कंट्री में मिक्सेड इकानामी है, तो वह क्या सदा चलेगा, यह सदा चलने वाली नहीं है, तो ज्यादा से ज्यादा कल-कारखानों का समाजीकरण होना चाहिये, जिससे कि आम-दनी हो। मैंने उस दिन भी कहा था कि इनका समाजीकरण होना चाहिये और समाजीकरण करने के बाद अभी की तरह ऐसे आदमियों के हाथ, सुपुर्द नहीं करना चाहिये, बल्कि जो टाटा है, बिड़ला जो हैं, शक्तिप्रसाद जैन हैं और जो सरम्गादार लोग दु उनके हाथ में उनको चलाने का काम सुपुर्द करना चाहिये, उनको खूब पैसा दें और कोई कम्पेनसेशन पेपर बांड वगैरह में मत दीजिये, वह उनको बड़ी अच्छी तरह चला सकेंगे और तब पब्लिक सेक्टर के बारे में किसी को कहने की हिम्मत नहीं पड़ेगी कि यह फेल कर रहा है, यह ऐसा हो रहा, वैसा हो रहा है। वह फेल नहीं होगा और उसमें घाटा भी नहीं होगा जब कि जो बिजनेस

को जानने वाले हैं, उनके हाथ में देकर उसको चलायें ।

(Time bell rings)

तो वाइस चेयरमैन साहब, जो सरकार की, सेंटर की सरकार है, उसे देश के हित में, देश की आजादी के हित में, समाजवाद के हित में मजबूत होना है और इसलिये हर एक देशभक्त का, हर एक हिन्दुस्तानी का, हर एक पार्लियामेंट के मेम्बर का फर्ज है कि वह इस गवर्नमेंट को मजबूत करे । हमारी सरकार जो दुलमुल नीति पर चल रही है, वह भी ठीक नहीं । श्री आशिद अलो यह कह रहे थे कि जो एंटी-सोशल एलिमेंट है वह चाऊ और माऊ की फोटो लगाते हैं, जलूस निकालते हैं, नागालैंड में हास्टाइल्स की परेड होती है और हमारी सरकार देखती है । यह कोई सरकार है, लोग हंसते हैं कि यह सरकार है, बड़ी कमजोर सरकार है । खुशी की बात है कि नागालैंड की जो मौजूदा सरकार है, वह जो चीन के पक्ष में लोग हैं, उनसे मुकाबिला करने को तैयार है, हमारी जो नागालैंड की मौजूदा गवर्नमेंट है, वह जरा मजबूती से काम कर रही है । तो केन्द्र में हमारी जो सरकार है, उसका फर्ज है कि यह देखे । जो मौजूदा नागालैंड की, मनीपुर की या त्रिपुरा की गवर्नमेंट है, और यह जो आसाम की गवर्नमेंट है, उनको हम मदद दें यह हमारा फर्ज है । जो ईस्टर्न जोन है वह तो ज्वालामुखी पहाड़ पर बैठा हुआ है, इसको सरकार देखे । जो हास्टाइल लोग हैं, जो चीनी एजेंट हैं, जो पाकिस्तानी एजेंट हैं और जो खुराफात कर रहे हैं, उनसे देश को बचाने के लिये गवर्नमेंट की जो मौजूदा नीति है, जो दुलमुल नीति है, जो कीकनीड पालिसी है, उसका परित्याग करना पड़ेगा और यह कब परित्याग करेगी जब कि इस हाउस में चारों ओर से आवाज उड़ेगी कि सरकार उनका दमन करे ।

(Time bell rings)

मैं इन शब्दों के साथ फिर इस वित्त विधेयक का समर्थन करता हूँ ।

SHRI B. T. KEMPARAJ (Mysore): Mr. Vice-Chairman, I support this Bill placed before this hon. House and I say that this Finance Bill has got a special feature of its own and it denotes a landmark in the economic structure of the country, sir, this Bill has clearly made it possible to levy taxes on all sources wherever there is likelihood of accumulation of wealth, and while speaking on this Bill some Members of the opposition have made several serious and untenable remarks which I want to briefly touch as a matter of reply.

Sir, one Member went to the extent of saying that the country is spending about Rs. 1000 crores for the maintenance of the army and difference and that the said amount is spent only for repairing stores. I am sorry to say that he did not understand how the Army has to be maintained and how the borders of our country have to be defended while there are enemies all round. Unfortunately that hon. Member is missing, yet I feel it is my duty to say a few words about his sarcastic remarks made on this Budget.

Sir, this is a Budget thought of in bringing about a socialist pattern of set-up in this country, and the Finance Bill has made it clear as to how the industrial concerns have to be taxed, the companies have to be taxed and the income that is got by several individuals and joint families and other concerns have to be taxed. But one submission I want to make in this connection is this. The taxable income of the individual, as suggested by one of our friends, may be made as Rs. 6,000 as the minimum because we have been finding it very hard now-a-days and Rs. 4,000 is very meagre even for the bare maintenance of a single soul. If Rs. 4,000 is fixed as the minimum that has to be taxed, then it works hard on the individual.

Therefore, there may be a rise as far as that amount is concerned.

Regarding the co-operative society's income which has been proposed to be taxed, the minimum fixed is Rs. 5,000. It is very clear that the development of co-operatives has to be given special impetus and encouragement. When such is the case and when the co-operative movement is in its first stage of development, if the amount is fixed at Rs. 5,000 as the minimum that has to be taxed, then it really works very hard on the co-operative movement and its working. Therefore, I suggest that Rs. 7,500 may be made as the minimum that can be taxed as far as the co-operative society's income is concerned.

Sir, some of the Members have gone to the extent of saying that this is a Finance Bill which is not encouraging the economic structure of the country and that it is going far in taking the country towards getting it indebted, in incurring debts. But I have to say that it is one of the principles of economics that in any country if the economic structure has to be improved or has to be stabilised, levy of tax is very important. Levy of tax is one of the features of development of the country. We are today in an industrial revolution as it is. When there are several industries started in the country for the development and progress of the country, finances are necessary, and whenever finances are required, it is permitted under the principles of economics that they have to be raised either within the country or from foreign countries. To say that because we take loans from foreign countries the country becomes bankrupt and that has to be discouraged, it is a misconception and misnomer. If any one were to say that whenever a loan is taken from a foreign country for the industries that have to be started or for the development of those that have already been started the country becomes bankrupt, it is not a correct view to take; on the other hand, it is a progressive view for the

country and, for its future, to raise loans within the country and also take loans from foreign countries. Sir, when one of the hon. Members and that the country is becoming bankrupt by the introduction of this Bill and this Budget, it is not correct. If he were to hold that view, I am here to say that his statement is not correct and if he has to hold that view, he has to rectify that on this point because whenever loans and deficit Budgets have been there in the country's economic structure, they have been for the progress and development of the country. This is not the first time that we are having a deficit budget in our country. We can see the budgets prepared by several foreign countries which have been progressive economically, socially and industrially. For example, if you were to study the economic structure and development of countries like America and England, then our position, as compared to theirs, would be that we are not in any way backward; and we have no fear in our minds. The simple reason is that economic progress always depends upon deficit Budgets and the loans that we raise for the improvement of our country, socially, economically and industrially. The way in which one of our friends said about this while speaking on the Finance Bill, is like this. It seems to me, that according to him "whatever you earn you please give it to me, I will run your family and see that your family is maintained." "That is to say, "whatever I earn must be given to him by me and he will maintain my family." In that way, he went on speaking. He meant that the expenditure incurred for the maintenance of the police should be cut down and curtailed that the amount spent on defence should be cut down and curtailed. Such being the case, where are we exactly? That point the hon. Member did not consider for a while. If the amount that is spent both on defence as well as on police has to be curtailed, then we have no existence here. According to our

[Shri B. T. Kemparaj] friend's thinking it is not correct. When he is residing in our country but when he is thinking of elsewhere, it is not true citizenship that one should have in our country. The liberty and freedom that he is enjoying in our country at our cost and at the cost incurred for the maintenance of border safety by maintaining military as well as police within the country for peace and freedom that everyone has to enjoy, they have to be taken very seriously into consideration by every Member of this honourable House. But for the amount that is spent on the maintenance of these two forces, the country would not have been in this position in which it is today. When there were attacks on our country, as we know it very well, the Government took the matter very seriously and the boundaries were safeguarded and the citizens of India were saved. Is it not our duty to safeguard our freedom even at the cost of our lives? This question the hon. Member should have considered. But unfortunately, he has not considered it.

Again, he said that there is communalism in the country. If there is communalism and communal strife, they have to be put down and the people should be saved. To that extent, things are necessary to be done. Therefore, deterrent punishment as it is contemplated under this Bill is also correct because a person who does not pay the taxes according to rules and regulations prevalent under the Bill has to be taken to task. He has to be punished. Why should he evade taxes when he is getting earnings out of industry or business or out of undertakings which he is running? When he earns profits he has to pay taxes according to the Act. If he does not pay the taxes and if he feels that he should not be punished and he should be treated with all courtesy, it is not the case. "Honesty is the best policy," we say. But what prevents us from being honest at least

to ourselves and see that the taxes that are due to the country are paid? If the taxes are not paid, then who else is to pay for the expenditure that is being incurred by the Government every day of the year? How can the Government run? Therefore, the punishment should have been more deterrent than what is thought of now. I think this will make every tax-payer realise that it is his duty to pay the taxes. Therefore, I support this Bill and the Bill may kindly be passed unanimously.

SHRI A. G. KULKARNI: Mr. Vice-Chairman, Sir, the Finance Minister in his speech just now referred to certain concessions given particularly to the small industries. In this connection, I want to plead with the Finance Minister whether he should not have gone one step further since he has appreciated the role of the small-scale industry. In my speech on the Budget, I have suggested that the small-scale industries which are registered as private limited companies should be given a concessional treatment as regards the income slab—There are certain differences among private limited companies whether in the big sector or medium or in the small sector. I had pleaded at that time that whenever a private limited company is formed under the definition of small-scale industry as stipulated by the Government of India, that should get a concession in income-tax computation, and particularly, the dividend declared should be excluded from the income-tax purview.

In this connection, I want to bring to the notice of the Finance Minister that in this country we have got a large backlog of engineering graduates. There is evidence of recession all round. When we say that the recession should be fought, that industrial activity should be revived and engineering graduates should find some employment, there is necessity for some positive encouragement to

these entrepreneurs who are particularly technologically trained. In this connection, as I have already stated, they are not credit-worthy in the Banking Parlance as they ought to have been because they come from middle class families, they get money at exorbitant rates and they must be able to give their supporters some firm dividend, which can attract more capital. So, to attract more capital, I have suggested to the Finance Minister, and I think he will consider that the small-scale industries which are registered as private limited companies where the dividends are given, they should be excluded from the income-tax purview and there should be some difference in the slab scheme so that we can attract more money. In this connection, the Finance Minister has boldly taken the decision of establishing a Credit Council just to give more credit to those sections which are weaker, sections just like the small-scale industries, co-operatives, agriculturists, etc. Recently the bank rate has been decreased. I do not know whether the Finance Minister is aware that in the rural areas, particularly in the semi-urban areas and small towns, even the Scheduled Banks at present are charging interest rates between 9 and 12 per cent, to small-scale industries. It has been stated on the floor of either this House or the other House that the rates have been decreased and ample cheap credit will be available. But I do not know how these Scheduled Banks charge rates between 9 and 12 per cent. I should like to know from the Finance Minister whether such a permission has been given to these Scheduled Banks to charge such exorbitant rates to the small-scale industries or to the trader or the small shopkeeper or whoever he is. Why should he pay a rate between 9 and 12 per cent, when a big industrialist is getting all the benefits of a lower interest rate?

Mr. Vice-Chairman, I made another suggestion at that time, particularly on the rethinking on collaboration agreements. We talk of self-reliance.

We talk of import substitution. But this is all slogan-mongering at least with the present thinking in the Government. We have found out that there are about 2,500 to 4,000 collaborations and it is reported—I am not sure of it. I have seen a report. So I do not want to go into that controversy. However, I stand corrected—that round about Rs. 400, to Rs. 600 crores is repatriated as collaboration fees from this country. Even it is stated that for every rupee invested by the foreign collaborator, Rs. 2 are sent into that foreign country as technical and collaboration fees. Mr. Vice-Chairman, I have pleaded time and again in this House that an assessment should be made of these collaboration agreements, whether they have been successful in creating self-reliance or creating import substitution among the entrepreneurs. Recently there was a study made that the raw material dependence on these collaborations is so heavy that we are purchasing raw material and machinery at very exorbitant rates. We do not want such collaborations. It is time that the Finance Minister puts down any type of collaboration or import of any type of raw material of which there is even a remote chance of being manufactured in this country.

Mr. Vice-Chairman, then there is another aspect of the economy in this country particularly about, what they call, the hybrid explosion or an increase in agricultural activity due to this new strategy. In this respect also I want to bring to the notice of the Government though we may grow more food, to see that the growth of food is maintained it requires an infra-structure. It is reported that we are producing over 90 to 95 million tonnes. It is very nice. The agriculturist has very rightly taken the place of pride. Recently, the Prime Minister, in a speech to an industrial organisation, said that a consumer market should be tapped in the rural areas and industrialist;

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should go to the rural areas to serve the consumer interest of the agriculturist*. Mr. Vice-Chairman, I do not know how immediately consumer interest can be created in the rural areas. The agriculturist at present is mad after this new Hybrid strategy. He wants to create more food, more livelihood and more money to invest? When the agriculturist has a backlog of loans to pay back and he has to develop his land, he wants to mechanize his farms and hence he is not interested in consumer items right now?

In this connection, Mr. Vice-Chairman, the Deputy Prime Minister has rightly given certain concessions for agro-industries. But what I want to say is that only giving certain concessions to agro-industries is not going to solve the problem. It is infrastructure in the agricultural sector which is very important for them. There is the problem of transport. Suppose we produce 120 million tonnes of foodgrains. How will it be transported? By rail or by motor transport? Where is it going to be stored? How will there be land development? Where are the mechanised implements to come from? Sir, when the integrated planning of the high-yielding strategy is going to be resorted to, the Government must very seriously think of the infrastructure being built up in the agricultural rural sector particularly so that this growth of agricultural production can be maintained and mechanisation is implemented at a very rapid pace so that this strategy will pay back and we shall not import either on account of P.L. 480 or under whatever laws as it is.

Mr. Vice-Chairman, in this connection also I want to submit that at present agriculture requires irrigation, and funds for that purpose have been provided. Similarly, agriculture requires mechanisation. But, Sir, our public sector project in tractors is still lacking speed? I do not know whether that project will be

dropped for want of funds because at present there is shortage of funds. But in this connection I would plead with the Deputy Prime Minister that there is an acute shortage of tractors and tillers in this country. Mr. Vice-Chairman, they have delicensed the tiller industry. I know, Mr. Vice-Chairman, that in this country there is only one sole factory which is manufacturing tillers at Hyderabad. But that is a very small one and is not a success because the intensive research required for manufacturing tillers suitable to our soil has not been undertaken? In this connection may I plead with the Deputy Prime Minister that the public sector or the co-operative sector, whatever it is, should be positively encouraged to manufacture tillers and tractors and certain out-of-the-way concessions as capital loans or equity participation by the Government should be given? The manufacture of tractors and tillers is very urgently necessary in this country, otherwise this problem of increased agricultural production will not be solved.

Mr. Vice-Chairman, there is another aspect of this agriculture, and that is the processing industry which stabilises agriculture. Mr. Vice-Chairman, you are quite aware that two days back one of the friends on this side suggested that there must be some **floor** prices fixed for groundnut. At that time the Government was not firm on its decision. Unless you give the processing activity to the co-operative sector, agriculture will not thrive, the yield will not increase because the agriculturist will not find it profitable to produce that much. In case of groundnut, Mr. Vice-Chairman, Government praises Lever Brothers when either they reduce the prices or increase them. But all this is due to a very unremunerative price given to groundnut in this country. In this connection what I want to plead with the Government is that unless they come forward with a very rational policy on agricultural pricing system, particularly the prices of

groundnut and other products in agriculture grown on rain, there will be shortage one day of groundnut for maintenance of the minimum protein requirement for the strength of our children and countrymen. In this connection the Government must come forward to fix up the floor prices, just like in cotton, for groundnut.

In this connection, Mr. Vice-Chairman, many hon'ble Members from this side of the House as well as from the Opposition have criticised the Agricultural Prices Commission. And what is the strategy of this Agricultural Prices Commission? It started from the consumer interest, from the interest of the infitistrialst because agricultural product was taken as raw material. As groundnut is the raw material for the manufacture of oil and vanaspati, similarly cotton is the raw material for something else. Banana is the raw material for another. What I want to say is this. The Agricultural Prices Commission has got a bias for the consumer. It startg its thinking in the interest of the society, of the middle class society, of the consumer in the town and the cities. With all the emphasis at my command I suggest that this Agricultural Prices Commission should be scrapped because it has failed in its duty in guarding the interest of the consumer as well as the agriculturist. I agree that the interest of the consumer is there- I have never pleaded that the agriculturist should get any price whatsoever. What I want to say is this that a balance is not struck by this Agricultural Prices Commission. It is the same in case of wheat, in case of millets. The Government was compelled to, increase the rates of wheat and millets. Similarly, Sir, in fixing the prices for groundnut or some such variety, the Agricultural Prices Commission is no agency whatsoever. So it would be better if the Government, in the Ministry of Food and Agriculture, appoint an Agricultural Prices Commission because, as I pointed out, the agency can be one which will

fix the prices of agricultural production which are remunerative, Sir, you will find now that due to these hybrid and high-yielding seeds, there is a comparable imbalance between the cost of production and the realisation in the case of wheat, millets, groundnut, cotton and such other products- Sir, unless there is a balance between the various agricultural products, the cotton-growers or the groundnut-growers will not find any interest at all in producing cotton or groundnut, and then there will be an utter shortage of cotton for us as raw materials in the Industry. So I want to request the Deputy Prime Minister to look into this question and see that the prices of agricultural commodities are rationally and reasonably fixed. I am not a man of that lobby, which will say "give the maximum to the agriculturists". I will only say that what is reasonable should be given. Let it be comparable. Now, a study has been made by some sugarcane Committee—Sen Committee or whatever it is—and they have found out that in Uttar Pradesh and Bihar, the grower is not interested in producing sugarcane because it does not give him enough return. So, Sir, it all depends on the return one gets. The industrialists require sufficient return. The industrialists always clamour for a better return. The paper industry wants 8 per cent, the cement industry wants 8 per cent and some other industry, 7 per cent. Now, has any study been made of the return that an agriculturist gets? Has any study been made to find out whether a groundnut grower gets a return of 7 per cent on his investment? No study has been made. So I demand on the floor of this House that agriculture must be treated as an industry and I say that the Agricultural Prices Commission is no agency for this because it always leans towards the consumers on the one hand and the industrialists on the other.

Now, the last point I want to make, Sir, is about Defence. So many things

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tiav_e been stated about Defence. I am not with my friends on the opposite side, particularly th_e Communists, in their criticism of the Defence Budget. Sir, they are all misinformed. They want wilfully to sabotage the effort of this country to be independent and to guard its frontiers. Sir, I can suggest that we have got at present two enemies on our twr_ders. One is China and the other is Pakistan. All said and done, Sir, we should develop good relations with our neighbours. Thi_s is quit_e a good advice to be given. In this connection, I must say that very recently, after the recent visit of Mr. Kosygin to Pakistan, suggestions were throw_r up that we should take up this opportunity to develop good relations with Pakistan. But, Sir, I have my own doubts. I do not deny that the Government has got a healthy policy which is non-aligned- The Government is rightly pursuing the policy of non-alignment either with regard to the West Asian countries or with regard to th_e South-east Asian countries, with regard to the Russian Bloc or with regard to the American Bloc- That is always to be encouraged. But, for this defence preparedness must b_e there. Now, some Members on the other side have criticised the Government for not taking cognisance of the buying spree that is going on in Pakistan for collecting all type_s of military hardware and armaments. Then, what right have these Members got to criticise the Government for its defence preparedness? On the on_e hand, they are criticising the Government for not giving proper attention and not taking proper care to forbid Pakistan from collecting all these armaments from the U.S.A. or from Russia. On the other hand, they say "Do not spend s_o much on defence". So they have got no ground at all to criticise the Government.

Now, I want to know from the Deputy Prime Minister: Is it quite correct that you ar_e saving much money on defence? The Deputy Prime Mi-

nister ha^{*} im_e and again stated on th_e no^or of this House that economy is being made in defence purchases and in defence expenditure. (*Time bell rings*). Only two more points, Sir, 1 What I want to say is that there is n_o positive indication that there is economy going on in defence purchases because it has been criticised on various platforms in this country that there is a possibility of further economy in defence expenditure. Once I read a book in the U.S.A. where, when Mr. McNamara took over as Defence Secretary effected certain controls and introduced certain measures whereby defence spending wa_s curtailed and economy was effected. I would like to ask whether our Government have introduced any such schemes whereby economy can b_e effected in defence purchases. Ther_e I am on_e with the Members in requesting the Deputy Prime Minister for economy in defence purchases.

Then, Sir, there is only one small point. Mr. Masani has recently stated that some Rs. 70 crores have been over-expended by the Government and the administrative expenditure has increased, etc. This is said on the floor of the House also tim_e and again. Sir, I have fully gone through all the Lok Sabha debates and also th_e Government publications and I hav_e found out that actually economy is being mad_e in the administrative expenditure of the Government. I do not understand how these industrialists and particularly friends from th_e Swatantra Party can talk in this way. What is their source of information? Sir, from Mr. Pant's reply and from the reply of the Deputy Prime Minister, we have seen that economy is made in administrative expenditure. Now, the Planning Commission and experts have calculated that ther_e should be 4 per cent o, 2 per cent increase in the administrative expenditure every year for the proper development of the country. But what I find from the Finance Bill and th_e Appropriation Bill is that it is much below that

figure. So I do not know what truth is there in the criticism made by these gentlemen. They will say whatever suits them- About planning also, the Swatantra Party and the industrialists once said that there should be no planning and they criticised the Government for its planning. Now when there is recession, they say "Please spend more". So they have got no sound, consistent economic policy. What they want is political opportunism. I do not support political opportunism. I support the pragmatism and the rational thinking of the Deputy Prime Minister in evolving financial policies which will suit our aim, i.e., the aim of attaining socialism.

SHRI SANDA NARAYANAPPA (Andhra Pradesh); Mr. Vice-Chairman, Sir while supporting this Financial Bill, I would like to make some suggestions about some of the difficulties confronting us and which are a matter of discussions not only among the politicians but also among the people in the country. Admitting that the Deputy Prime Minister, who is handling the Finance Ministry, has very carefully and profoundly studied the proposals which have been placed before this House, there are certain taxation proposals which have been subjected to criticism-for example, the enhancement of the postal rates. Regarding this matter, I would like to place before the Finance Minister that there is a lot of discontentment and criticism. May I know if there is any chance of the enhancement of the postal rates being reconsidered? Not only the businessmen use the postal card, but people in the rural areas also use postal cards for correspondence. The people have to continue their correspondence and naturally the proposed rates can be reconsidered.

Another point I would like to bring to the notice of the Deputy Prime Minister is that we are now passing through a period of recession not only

in industrial production but also in regard to our exports and many other things. At the same time we are also giving encouragement and impetus to the cooperative movement and the cooperative structure in order to develop our industrial and agricultural activities. But at the same time for the lowest institution that gets the money, the Reserve Bank of India is really charging abnormal rate of interest- The rate of interest for lending money to the cooperatives should be reduced so that the cooperative movement can thrive and good results may be produced.

With regard to devaluation of the rupee, it has had its impact on our exports and imports also. There was much discontentment among the industrialists because the value of our imports has gone up by nearly one and a half times of what it used to be during the pre-devaluation days. Our able Finance Minister, I am sure, will be able to get through all these things and his proposals will be directed to consider all those aspects, in view of the recent recession we have been passing through. He is quite an experienced man in all such things. He has given such taxation proposals to the appreciation of the people because the taxes will have to be paid by those who can pay. Let the taxes be reduced for weaker sections of the society and they should be given encouragement by way of small-scale industries and such like things. Then only can the production increase and the exports increase and we will be able to earn more and more of foreign exchange. So I request the Finance Minister to think over all these things very deeply and bring our economy on sound lines. I hope we will be able to get over this period of recession very soon and we will be able to reach such a stage where the farmer can get a reasonable price for his produce. The cotton and groundnut growers should be encouraged by giving them reasonable prices. At the same time

[Shri Sanda Narayanappa]

the consumer's interests have also got to be safeguarded in the matter of prices. Such reasonable and attractive prices may be fixed for all the commodities that are produced by agriculturists. The cotton growers have got to be helped and encouraged, the mills have got to function, the textile industry has to flourish. In short we have to keep in view the interests of the producers as well as the consumers.

In the matter of Defence the Opposition Members have criticised that so many crores of rupees have been allotted for defence purposes. But let me tell you that unless we strengthen our defence and strengthen our borders, we cannot expand our developmental programmes and cannot make any progress. Our borders have got to be adequately strengthened and our Forces have got to be fully equipped with latest weapons. So there is nothing wrong in the Government of India allotting more funds for Defence. The taxation proposals are aimed at keeping our country peaceful so that we can carry on with our development programmes promptly and effectively. Unless our borders are safe, can there be any progress in the country? So defence expenditure, in my opinion, is not a wasteful expenditure. It is as useful as developmental expenditure, because unless our defence is strong and unless our borders are properly defended, we cannot carry on our Administration and there can be no Industrial or agricultural development. All our development programmes are dependent on our defence activities. So the defence expenditure that has been allotted is quite appropriate and quite reasonable. Keeping in view the industrial and agricultural production, reasonable prices should be fixed for cotton and groundnut. Tobacco is grown abundantly in Andhra Pradesh. There is recession with regard to tobacco trade also; so its production has to be encouraged. Some incentives have got to be given to tobacco producers

and there should be reasonable exemption from excise duties and other taxes so that the tobacco producers may be encouraged to produce more and more. This aspect may also be looked into and reasonable steps may be taken in this regard. Duties and taxes should be levied in such a way that the rich man has to pay more and the weaker man is to be helped and protected. That should be our policy. As we can see, 60 per cent. of our population, being in rural areas, are poverty-stricken. They have to be provided with some industries and they have to be given the necessary finances; the rate of interest for them must come down. I am sure our able Finance Minister will consider all these things and take the necessary steps accordingly. Exemption may be given from taxation to such people who really deserve it. (*Time bell rings*). With these few words, Sir, I resume my seat.

**STATEMENT BY MINISTER RE
APPOINTMENT OF A COMMITTEE
TO LOOK INTO THE AFFAIRS OF
THE C. S. I. R.**

THE MINISTER OF EDUCATION (DR. TRIGUNA SEN): Sir, in the course of a discussion in the Rajya Sabha on 28th March, 1968 on the affairs of the Council of Scientific and Industrial Research, I stated that a Committee consisting of Members of Parliament, scientific experts and other eminent persons will be appointed to enquire into the overall functioning of the Council and suggest ways and means of improving it.

Accordingly, the Prime Minister in terms of Article 57 of the Rules and Regulations and bye-laws of the Council of Scientific and Industrial Research has appointed the Committee with the following personnel, and terms of reference: