

[Shri D. L. Sen Gupta.]

very acute shape. The teachers there have taken a decision that they will not participate in any examination. For some 2,50,000 students their examinations are in a standstill position. From the 1st of March the examinations have been deferred and deferred, because if there is examination who will examine those papers ?

MR. CHAIRMAN : Mr. Sen Gupta, you have...

SHRI D. L. SEN GUPTA : I will finish just now, Sir. On the 27th of this month their executive is taking a decision about direction action and all that. I met the hon. Education Minister and requested him to make a statement and he was pleased to assure me that he would make a statement if it comes in the form of a calling attention notice and if you will allow it, I have given the notice and I request that your honour may be pleased to accept it and today the hon. Minister may be pleased to give a statement so that the situation there may be saved and the teachers there may take a proper decision before the 27th in respect of the examinations.

MR. CHAIRMAN : I have passed on the notice to the Minister.

THE BUDGET (GENERAL), 1966-67 j General Discussion—continued

MR. CHAIRMAN : Now we pass on to the further discussion on the Budget. Before I call upon the next speaker I would like to inform the House that the Finance Minister would reply to the debate in the afternoon.

श्री अटल बिहारी वाजपेयी (उत्तर प्रदेश) : सभापति जी, एक विकासशील अर्थ-व्यवस्था में बजट आमदनी और खर्च का ब्यौरा नहीं होता, वह आर्थिक और सामाजिक उद्देश्यों की प्राप्ति का एक सक्षम और सशक्त साधन होता है। हमारा उद्देश्य ऐसे समाज की रचना करना है जिसमें समृद्धि हो और उस समृद्धि का उचित वंटवारा हो, सब उसमें भागीदार बन सकें। इस कगौटी पर

यदि बजट को कसा जाए, तो बजट निराशाजनक है। बजट में ऐसी व्यवस्था नहीं की गई है जिसमें हमारे विकास की दर बढ़े, हम जीघनता से समृद्धि की ओर प्रयाण कर सकें। अन्य विकासशील देशों की तुलना में हमारी विकास की दर बहुत कम है और इस दर को बढ़ाने के लिये हमें अर्थव्यवस्था को सुधारने पर विचार करना होगा।

बजट के प्रस्ताव इस बात के लिये प्रोत्साहन नहीं देते कि लोग अधिकाधिक पूँजी कल-कारखानों में लगायें और उत्पादन बढ़ें जिससे बढ़े हुए उत्पादन का उचित वंटवारा कर के लोगों की वृत्तियाँ आवश्यकताओं की पूर्ति हो सकें। साथ ही बजट में ऐसे कर प्रस्ताव हैं जिनका बोझ आम आदमी पर पड़ता है। सभी यह स्वीकार करेंगे कि देश की वृद्धिसंख्या अभी अभाव की स्थिति में रहती है। स्वर्णिम भविष्य के निर्माण के लिये सबको बलिदान करना चाहिये, यह ठीक है, लेकिन जो हमारी उपलब्धियाँ हैं, प्राप्तियाँ हैं, उनमें जो दलित हैं, पीड़ित हैं, उनको भी हिस्सा मिलना चाहिये। आवश्यकता की चीजों पर एक्साइज ड्यूटी का बढ़ाया जाना लोगों को बचत के लिये प्रेरित नहीं करेगा। शासन का उद्देश्य हो सकता है कि लोग चीजें कम खर्च करें, पैसा कम खर्च करें और यह बात निर्विवाद है कि बचत की दर बढ़नी चाहिये ताकि वह बचत देश के विकास कार्य में लगाई जा सके। लेकिन हर चीज की मांग लचीली नहीं होती। चीनी या चाय या कपड़ा ऐसी चीजें नहीं हैं जिनकी मांग को कम किया जा सके। आम आदमी इन वस्तुओं का आवश्यकता से अधिक उपयोग नहीं करता। ऐसी स्थिति में जब इन चीजों पर एक्साइज ड्यूटी बढ़ती है, तो आम आदमी पर बोझ पड़ता है।

आयकर के मामले में वित्त मंत्री ने एक हाथ से जो कुछ दिया है, वह दूसरे हाथ से वापस ले लिया। बजट प्रस्ताव आम आदमी में आशा पैदा नहीं करते। वे हमारी आर्थिक समस्याओं के हल में भी सहायक नहीं होते।

देश गंभीर आर्थिक संकट में फंसा है। उत्पादन गिर रहा है, कच्चे माल का अभाव है, विदेशी मुद्रा का संकट है, बेकारी में वृद्धि हो रही है और विदेशों पर हमारी निर्भरता बढ़ती जा रही है। इसके साथ ही नियोजन में, नियोजित अर्थव्यवस्था में आम जनता का, आम आदमी का विश्वास ढीला होता जा रहा है क्योंकि पिछली तीन पंचवर्षीय योजनाओं के बाद भी उसकी बुनियादी आवश्यकताओं को हम पूरा नहीं कर सके। यह विश्वास पूरी तरह से डिग न जाय, इसके लिये भी जरूरी है कि आम आदमी पर बोझा कम किया जाय, उसको थोड़ीसी राहत दी जाये। वित्त मंत्री महोदय इस उद्देश्य में पूरी तरह से विफल हुये हैं। ऐसा लगता है कि वित्त मंत्री हमारे आर्थिक नियोजन के बंदी बन गये हैं। वित्त मंत्रालय हमारे योजना आयोग का एक हिस्सा बन के रह गया है और आयोग किताबी सिद्धांतों के आधार पर आगे बढ़ने का प्रयत्न करता है जो वास्तविकता से मेल नहीं खाता और इसके कारण हमारी आर्थिक प्रगति जितनी तीव्र गति से होनी चाहिये, उतनी नहीं हो पा रही है।

महोदय, महंगाई बढ़ रही है और यह शासन महंगाई को रोकने में विफल रहा है। जब तक आर्थिक, वित्तीय और मौद्रिक नीतियां बदली नहीं जायेंगी तब तक महंगाई को रोकना संभव नहीं होगा। लेकिन बढ़ती हुई महंगाई के कारण निश्चित आय वाले वर्ग को जो आमदनी घटती है, खरीदने की ताकत घटती है, उसको किस तरह से पूरा किया जायगा? केन्द्रीय कर्मचारियों का महंगाई भत्ता बढ़ गया, लेकिन राज्य कर्मचारियों का महंगाई भत्ता नहीं बढ़ा है। उनमें असंतोष होना स्वाभाविक है। राज्यों और केन्द्र को इस प्रश्न का मिल कर हल निकालना होगा। अधिक दिनों तक महंगाई भत्ते का यह भेद चल नहीं सकता, अन्यथा राज्यों के 60 लाख कर्मचारों सड़कों पर निकलने के लिये विवश होंगे। हममें से कोई भी वह स्थिति नहीं चाहेगा। लेकिन केन्द्रीय सरकार यदि राज्यों को सहायता

दे, तो वे भी अपने कर्मचारियों के महंगाई भत्ते में उचित वृद्धि कर सकते हैं। समापति जी, कुछ और भी चीजें हैं जिन्हें मैं इस अवसर पर कहना चाहूंगा। परम्परा के अनुसार बजट की चर्चा में सभी विषयों का समावेश हो सकता है। और वे बातें मेरे मन में प्रमुख रूप से हैं, इसलिए मैं उनका उल्लेख करना चाहूंगा।

अभी कुछ दिन हुए इजरायल के राष्ट्रपति महोदय हमारे पड़ोसी देश नेपाल की यात्रा पर गए थे। नेपाल जाने के लिए भारत होकर जाना पड़ता है। भारत ने इजरायल को मान्यता दी है। यह बात अलग है कि हमने अभी तक इजरायल के साथ पूरे कूटनीतिक सम्बन्ध स्थापित नहीं किए हैं, लेकिन इजरायल का एक प्रतिनिधि बम्बई में है। हम इजरायल को मान्यता दे चुके हैं। कोई कारण नहीं था कि जब इजरायल के राष्ट्रपति महोदय नेपाल को जा रहे थे तो हमारी सरकार उनके प्रति सामान्य शिष्टाचार का भी प्रदर्शन न करती। वे हमारे मित्र देश की यात्रा पर जा रहे थे, वे नेपाल के अतिथि थे। हमारे भी शिष्टाचार का तकाजा है कि हम उनके साथ एक राष्ट्र के अध्यक्ष के नाते व्यवहार करते, लेकिन हवाई अड्डे पर विदेश मंत्रालय का कोई बड़ा अफसर भी उनको लेने के लिए नहीं गया। नतीजा यह हुआ कि वे 45 मिनट तक हवाई जहाज में बैठे रहे। कलकत्ता में उनके साथ जो व्यवहार हुआ उसकी भी उनको शिकायत है। विदेश मंत्रालय को अपनी स्थिति स्पष्ट करनी चाहिए। क्या हम शिष्टाचार भी न दिखाएं? इससे अन्तर्राष्ट्रीय जगत में हमारी प्रतिष्ठा बढ़नी नहीं। मैं इस समय लम्बे सवाल में नहीं जाना चाहता कि हमने इजरायल के साथ पूरे कूटनीतिक संबंध क्यों कायम नहीं किए हैं? किसका डर है, किसका भय है जो भारत सरकार को ऐसा उचित कदम उठाने से रोकता है? जो अमय की बातें करते हैं, किसी से डरना नहीं चाहिए, गांधी जी के उपदेश की दुहाई देते हैं, वे समझाएं कि इजरायल के साथ पूर्ण कूटनीतिक सम्बन्ध स्थापित करने में उनके मन में कौनसी बाधा

श्री अटल बिहारी वाजपेयी]

है। हो सकता है कि कुछ देश बुरा मान जायें, लेकिन हमें उन्हें समझाना चाहिए। अफ्रीका के अनेक देश हैं जिन्होंने इजरायल के साथ पूरे कूटनीतिक सम्बन्ध स्थापित कर लिए हैं। पश्चिम एशिया के अनेक देश हैं जो इजरायल के मित्र हैं—वे इजिप्ट के भी मित्र हैं, यूनाइटेड अरब रिपब्लिक के भी मित्र हैं। इजरायल एक सच्चाई है। कुछ लोगों के लिए वह एक कटु सच्चाई हो सकती है, मगर इजरायल मान-बिम्ब पर नहीं है ऐसा हम मान कर नहीं चल सकते। यह ठीक है कि हमें अपने हितों को देख कर नीति निर्धारण करना चाहिए। मगर यह हमारे भी हित में नहीं है कि हम इजरायल के राष्ट्रपति के साथ मानवीय तथा सामान्य शिष्टाचार का प्रदर्शन भी न करें।

इस सम्बन्ध में एक बात मैं और कह दूँ। नेशनलिस्ट चाइना, ताइवान के कुछ मंत्री भी हमारे देश में आए हैं। नेशनलिस्ट चाइना, यूनाइटेड नेशन का सदस्य है, सुरक्षा परिषद् का स्थायी सदस्य है। आवश्यकता पड़ने पर किसी परिस्थिति में हमें उनकी सहायता को, सहानुभूति को, समर्थन की आवश्यकता हो सकती है। आज यहाँ इकाफे की मीटिंग हो रही है और उसमें भाग लेने के लिए वे आए हैं, और वे अपने साथ कुछ अच्छे चावल के बीज लाए हैं, जो हम फिलीपाइन्स में भेजा रहे हैं, मगर जो ताइवान हमें देने के लिए तैयार है। वे सौ टन बीज लाए हैं, लेकिन भारत सरकार में उस बीज को लेने के लिए कोई तैयार नहीं है। यह अस्पृश्यता की नीति का अन्तर्राष्ट्रीय क्षेत्र में निरूपण और निम्न प्रदर्शन है। क्या उनसे मिलने में, हाथ मिलाने में हमारे मंत्रियों के हाथ अपवित्र हो जाते? लेकिन उनसे मिलने के लिए कोई तैयार नहीं है। यह कौनसी मनोवृत्ति है। यह देश के हित में नहीं है यह तो मैं विश्वास के साथ कह सकता हूँ।

सभापति जी, मैं एक बात और कहूँगा। पंजाब के पुनर्गठन के सम्बन्ध में गृह-मंत्री

महोदय ने एक वक्तव्य दिया है। उनके इस आश्वासन का मैं स्वागत करना हूँ कि पुनर्गठन भाषा के आधार पर होगा, उसमें साम्प्रदायिक या मजहबी बातें नहीं आने दी जायेंगी। प्रश्न यह है कि पंजाब के एक बड़े वर्ग में आण्-काण् क्यों पैदा हुई? वे आण्काण् एक बड़े आन्दोलन के रूप में क्यों निकली? सरकार को और सत्तारूढ़ दल को इस पर विचार करना चाहिए। कांग्रेस बकिम कमेटी ने एक निष्कर्ष किया कि भाषा के आधार पर पंजाब में एक राज्य बनेगा, लेकिन दूसरे ही दिन कांग्रेस के अध्यक्ष महोदय, श्री कामराज, ने सम्वाददाताओं से बात करते हुए कह दिया कि कांगड़ा हिमाचल प्रदेश में मिलेगा। पार्लियामेंट के सदस्यों को जो कमेटी बनी थी उसने भी यही सिफारिश की है। एक ओर तो यह कहा जा रहा है कि विशेषज्ञों की समिति बनेगी जो तय करेगी कि सीमारेखा कहाँ रखी जाय और दूसरी ओर निर्णय दिए जा रहे हैं, फतवे दिए जा रहे हैं। यह बात मेरी समझ में नहीं आती। कांगड़ा की भाषा क्या है यह तय करना है। विशेषज्ञों की समिति तय कर सकती है। मेरा और मेरी पार्टी का दिमाग खुला हुआ है। अगर विशेषज्ञों की समिति यह राय दे कि कांगड़ा की भाषा हिन्दी है, तो फिर कांगड़ा हिमाचल प्रदेश में जा सकता है। लेकिन विशेषज्ञों की राय के लिए न रुकते हुए कांगड़ा के बारे में निर्णय देने से लोगों को साम्प्रदायिकता की बू आती है। जब रीजनल फार्मूला बना तो कांगड़ा को हिन्दी रीजन के साथ जोड़ दिया गया। हिन्दी रीजन में और कांगड़ा में कोई भौगोलिक एकता नहीं है। कांगड़ा पंजाबी रीजन से मिलता मगर जोड़ दिया गया हिन्दी रीजन से क्योंकि उनके पीछे धारणा यह थी कि पंजाबी रीजन में आबादी का अनुपात ऐसा हो जिससे अकालियों को सन्तुष्ट किया जा सके। क्या उसी भावना से आज भी काम लिया जायगा? अगर भाषा का सिद्धान्त माना गया है तो दृढ़ता के साथ उसको लागू करना चाहिए। पार्लियामेंट के सदस्यों की जो कमेटी बनाई गई

उसने भी सिफारिश की है कि एक्सपर्ट बाड़ी बने, लेकिन कांगड़ा के बारे में उसने भी निर्णय दे दिया। कहा जाता है कि कांगड़ा की जनता पंजाबी सूबे में रहना नहीं चाहती, वह हिमाचल में जाना चाहती है। सभापति जी, अगर जनता की राय लेनी होगी तो हम बड़े झमेले में फँस जाएंगे। फिर पठानकोट वाले कहेंगे कि हम भी पंजाबी सूबे में नहीं रहना चाहते, फिर गुरुदासपुर वाले कहेंगे कि हम पंजाबी सूबे में नहीं रहना चाहते। इसका कहीं अन्त नहीं होगा। फिर तो अमृतसर और जालंधर विधियों को मिलाकर ही पंजाबी सूबा बनाना पड़ेगा। क्या हम चाहते हैं कि वहां जनता मांग करे कि हमें इधर रहना है या उधर रहना है। हमें पिन्डोरा का बक्स नहीं खोलना है। इसलिए हमने बस दिया इस बात पर और सरकार ने माना कि भाषा का सिद्धान्त माना जाय। उसको दृढ़ता से लागू किया जाय, लेकिन उसे लागू करने से पहले ही, कांगड़ा की तकदीर का फैसला किया जा रहा है। यह ठीक नहीं है। गृह-मंत्री महोदय ने जो आश्वासन दिए हैं, अगर उन्हें ईमानदारी के साथ, दृढ़ता के साथ लागू किया गया तो पंजाब में एक नये अध्याय का श्रीगणेश हो सकता है, लेकिन अगर दबाव में आकर, प्रभाव में आकर सिद्धान्तबिहीन निर्णय लिए गए तो नई कठिनाइयाँ पैदा होंगी।

अब नया पंजाब बनेगा और हरियाणा बनेगा—और मैं कहना चाहता हूँ कि हरियाणा के बारे में किसी तरह की दुविधा नहीं होनी चाहिए। अब आपने पंजाब के पुनर्गठन का सिद्धान्त मान लिया तो बही हरियाणा के बारे में लागू होता है। इसमें किसी तरह का सन्देह नहीं हो सकता कि हरियाणा एक पूरा राज्य हो, फुल-ग्लेज्ड स्टेट हो, यह बात बहुत जरूरी है। हरियाणा वाले अगर पंजाबी स्वीकार कर लेते तो अच्छा होता, पंजाब की एकता की रक्षा हो जाती। इसके लिए भी केन्द्र ने प्रयत्न नहीं किया, संसद् के सदस्यों की कमेटी ने तो प्रयत्न किया ही नहीं। लेकिन अगर भाषा के आधार पर पुनर्गठन होना है तो

हरियाणा के मामले में किसी तरह की दुविधा नहीं होनी चाहिये। हरियाणा के साथ बड़ा अन्याय हुआ है। हरियाणा के लोग दुखी हैं। बाकी के पंजाब से अलग होने के बारे में उनकी प्रतिक्रिया का एक यह भी कारण है, लेकिन सिद्धान्त के आधार पर एक निर्णय लेने के बाद किसी तरह का दबाव, किसी तरह की दुविधा मन में पैदा नहीं होनी चाहिये।

[THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) in the Chair]

मैं आशा करता हूँ पंजाब में जो लोग गिरफ्तार किये गये हैं उन्हें रिहा कर दिया जायगा, जिनकी सम्पत्ति जब्त की गई है उनकी सम्पत्ति लौटा दी जायगी, जिनका नुकसान हुआ है दिल्ली का उदाहरण सामने रख कर उन्हें मुआवजा दिया जायगा और पंजाब की सारी की सारी घटना की, जिसमें पुलिस की अत्यादतियाँ शामिल हैं, एक अदालती जांच की जायगी। भारत सरकार को इस बारे में पंजाब की सरकार पर दबाव डालना होगा, जिससे जल्दी से जल्दी वहाँ सामान्य स्थिति वापस आ सके, लोगों के धारों पर मरहम रखा जा सके और कोई ऐसा काम न किया जाय जिससे फिर लोगों में गलतफहमी पैदा हो और उनकी भावनाएं भड़कें। धन्यवाद।

SHRI M. J. J. MOIDEEN (Madras) : Mr. Vice-Chairman, Sir, I would like to congratulate the Finance Minister on his Budget which he has presented in such a short period. Of course I entirely support the Budget.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : Will you please come in front by the side of the mike so that you are audible ?

SHRI LOKANATH MISRA : (Orissa) : We must have another row of mikes for the back benches.

SHRI M. J. J. MOIDEEN : Thank you, Mr. Vice-Chairman. As I said, I support the Budget. Of course within a short period he has prepared it. It is good as it is and some of the ideas of a developing country have been inculcated

[Shri M. J. J. Moideen.] in it. Of course in a developing country with a progressive economy it is not only the policing and the defence which is the responsibility of the Government; it has to see to industrialisation and other aspects of progress including employment, etc. Therefore, the Budget has to be somewhat heavier. It cannot be helped, it is often said that India is the most highly taxed country; perhaps it is. If you distribute the Central Budget per capita it comes to about Rs. 5.3 and if you include the State revenue; also it would not exceed about Rs. 10 per head. Well, we have to sacrifice for the sake of our children and progeny if it is a sacrifice. In countries which are already developed they may not have to pay as much tax in relation to their income as those in countries which are just developing and trying to catch up with other advanced countries. Perhaps it is in relation to the per capita income that it is said that India is the highest taxed country; it has to be so.

Somebody was saying that the coat has to be cut according to the cloth. Perhaps it is true in the case of an individual or a commercial concern but in the case of a Government it is not so. The Governments or public bodies, including the State Governments, they have, first of all, to determine what amenities they have to give to their people and what those amenities will cost. And on the basis of that they have to find revenues. So it is not a question of cutting the coat according to the cloth; on the other hand the coat has to be cut in such a way as to cover the body properly. However, I am afraid the present Budget and the Budgets before this have been mostly on the principles laid down by the Britishers when they were ruling India. The economy of a subject nation was somewhat different*. Those Budget principles were so enunciated that a subject nation will always be a subject nation. Of course there has been some adjustment and some tinkering here and there and there have been some new taxes also. But it is not based on proper principles which will bring about real economic development to the country: they are not as they should be in the case of an independent country, and particularly

an independent country which tries to develop and come into line with other developing countries. I think it has to be given an absolutely new orientation. The former Finance Minister said once that he was going to do so; perhaps he was not able to do so but I hope that the present Finance Minister will see that the Budgets are formulated in such a way that they will give ample encouragement and impetus for industrial development and other aspirations of the country.

Of course, we have had some new taxes like the sales tax. The sales tax was first introduced in Madras due to the ingenuity of Rajaji and at that time it was said that it was introduced just to compensate the revenue which they will be losing on account of the introduction of prohibition. Of course, in that way they were successful in introducing prohibition in Madras but the sales tax which was at that time half a per cent has now been increased to two per cent multipoint on certain articles and two per cent single point on what are known as declared goods and on some other articles it is as much as six or seven per cent. There was a move that these declared goods, because they were essential articles or articles required for export purposes, should be exempt from the sales or purchase tax and it was clothed in an article of the Constitution. But the States would not agree to it. Therefore there was a move by the Centre that the States should be requested to give up the sales tax on these essential goods and as a compensation the Centre will levy an inter-State sales tax of one per cent and later on both these taxes have come to stay and further the inter-State sales tax went up to two per cent and the recent Budget suggests that it should be raised to three per cent, while the Sales tax on essential goods also are to be raised to three per cent. Well Sir, there is no sin in having sales tax. As a matter of fact in the U.K. and other places they are having a very high rate of, what they call, purchase tax, even as high as 120 per cent, and in the USA there is 30 per cent. Federal tax and 3 per cent. New York City Corporation tax on purchases. But then the people do not feel so much because there they collect these high purchase taxes on

luxury articles; foodstuffs and other utility articles are all exempt from taxes; not only that but they are being subsidised.

But there I am sorry that in the States as well as in the Centre the sales taxes do not exempt even foodstuffs. Something should be done to exempt foodstuffs and also raw materials which are required for industries more particularly used for export purposes. I belong to a trade which is known as (he hides and skins industry or the tanning industry. Now, that industry has been a w industry in my State and that is subjected to a single point sales tax of 2 per cent, coming under declared goods. Now, besides that, the Central sales tax or inter-State sales tax is also levied on the movement of hides and skins from one State to another. If you examine the question, you will find that skins and hides are transported from one State to another not for internal consumption not for being used internally, but in almost all cases I can say that it is only to feed an industry which is known as the East India tanning industry, which is entirely based on the export market. If I can develop that point, in some cases it is only the local sales of tax of two per cent, which is now going to be three per cent, and in some ca^cs the inter-State sales tax is also realised. If you take the local tax only on hides and skins, it is neither a sales tax nor a purchase tax, because it is not levied on either of these two points. It is levied on the last purchaser, who always h ipens to be the tanner. So, it amounts to a tax on the industry. Well, I know it is a State subject and not a Central subject, but the Central Budget has suggested an increase of that tax from two to three per cent. So, I thought I could mention it here. Well, Sir, the tanning industry is based only on the export trade and we usually have about five to six turnovers of the capital in a year. At the rate of two per cent or three per cent, the sales tax alone wiH come, to about 12 or 15 per cent, as the case may be. I do not know of any industry particularly, which is absolutely dependent upon foreign markets, which can give that much of income. There are only two alternatives. Either the 35RS/66-3

industry and the export trade should go on or it should be curbed. In the case of a particular type of tanned leather, which is taken from cow hide, the inter-j nal demand is so severely fluctuating that even a small difference in price would determine whether the particular lot is to be used within the country or exported. Formerly, we were exporting more than fifty per cent, of our total production, but today we are not able to export even 20 per cent. Apart from the sales tax, now there is a fifty per i cent, import duty on wattlebark and wattlebark extract, which is very essential for the tanning industry. Now the former Finance Minister had assured us that a drawback would be given, but so far the procedure for the drawback has not been evolved. That also hampers the industry to a very great extent. *(Time bell rings)* Well, Sir, I do not ordinarily take any time of this House.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : Well, today is the last day and there are a number of speakers. So, I cannot give you very much time. Please wind up in two minutes.

SHRI M. J. J. MOIDEEN : Then, I } will just say one or two words. I want to } say one word about the Defence Services In the Budget about one-third is allotted for Defence, in the Revenue Budget. In all progressive countries, where the Defence equipments already exist, only the maintenance is there, even in countries like the UK and the USA more than fifty per cent, of the Revenue Budget is allotted to the Defence Services. Here in our country it is not the maintenance. We have to make a lot of defence equipment and also maintain them. So, I wish that a higher percentage is allotted to the Defence Services. Besides, there is one small thing which I would like to point out. The Jawan is the lowest rung is paid much less than any of the Class IV Service employee of the Central Government. The jawans, who have had to fight and who have defended our prestige and honour, should be properly looked after.

Then, there is another Service about which I would like to say a few words, I am just skipping over others. I am re=ferring to the Education Service, our tea-

[Shri M. J. J. Moideen]

chers, and particularly the secondary and primary grade teachers, of course, it is not a Central subject I know, but at the same time, education should be directed by the Centre, because the future of the nation depends upon the education they get. You might say that "education" is a State subject . . .

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : 'Education' is a State subject and unless you change the Constitution, that cannot be done.

SHRI M. J. J. MOIDEEN : Sir, last time, some time back, the Central Government appointed a Secondary Education Commission . . .

SHRI JOSEPH MATHEN (Kerala) : It is a Concurrent subject.

SHRI M. J. J. MOIDEEN : Yes. A Secondary Education Commission and a Primary Education Commission were appointed by the Central Government and they wanted to have a uniform policy throughout the country. Here I would like to say a small, fundamental thing. Any child always tries to ape its parents. When it goes to the school it tries to ape the teacher. Unless the teacher is quite happy and radiant, he cannot make the students cheerful. I am connected with some of the educational institutions and we find that the teachers we get even for collegiate education, the staff we get, are not first grade. They are not very good. (*Time bell rings*) Well Sir, I am rather not quite happy about the Chinese President's visit to Pakistan.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : You have already taken 19 minutes. The time allowed is fifteen minutes.

SHRI M. J. J. MOIDEEN : That is all. Then I just obey the Chair. I wanted to say some more things, which I shall do on some other occasion.

SHRIMATI DEVAKI GOPIDAS (Kerala) : Mr. Vice-Chairman, I stand here to support the Budget proposals brought before the House. The Budget has been presented within two months of the assumption of office by the present Finance Minister, and we know that the circumstances attending the preparation

of the Budget for the coming year which happens to the first year of the Fourth Plan, were so exceptionally difficult, as already outlined by our Finance Minister in the Economic Survey presented to Parliament a few days prior to the presentation of the Budget, that a radical departure from the past experience was hardly expected. Still in conformity with the ideas and wishes for which our late Pandit Jawaharlal Nehru stood, which were confirmed and continued by our late Lal Bahadurji, the common man did expect some deviations in the right direction. I am happy to say that he is not totally disappointed in that respect. I feel that the first step in that direction is taken by these budget proposals. When we proceed to criticise or feel disappointed that the budget proposals did not go to the extent we wanted to relieve the common man of his heavy and unbearable tax burdens. I along with my colleagues feel sympathetic with this hard task faced by our Finance Minister in making both ends meet. As our Prime Minister has aptly put it, no political party would ever think of putting the people under fresh taxation burdens on the eve of a general election unless they are compelled to do so for the future interest of the nation they serve. We know that the expected surplus budget of last year proved to be a deficit one in spite of additional tax proposals to the tune of Rs. 100 crores already presented and sanctioned and other difficulties such as increased burden of external loans especially PL 480 loans with heavy interest and additional loan assistance to the States and shortfalls in external assistance etc. has resulted in a net deterioration of Rs. 112 crores on capital account. Further the expenditure on defence and border security also increased to the tune of Rs. 28 crores and we have to continue this expenditure. In this connection I would like to say that I am against combining Border Security Service with the L.A.S. cadre because this Border Security Service is an entirely different one, and the people in that Service are in a very peculiar condition; they have to study the situation and they have to devote their whole attention to that.

Anyway, in spite of all these numerous hurdles in the way, I congratulate the

Finance Minister for the few steps he has taken in giving some relief to the common man, especially the middle-class people who are the worst sufferers being crushed under a heavy tax burden and the daily shooting up cost of living and a stagnant income.

It is obvious that our Finance Minister is alert to the need for reliefs and apparently quite alive to, what needs to be done to give fillip to savings. Raising the exemption limit for income-tax and annuity deposits is a welcome measure, an attempt at streamlining personal taxation to the benefit of the lower income group. The removal of the tax on bonus issues, the provision of tax-free base on dividend, the exemption of equity shares from taxation, are some of the other examples.

I wholeheartedly welcome the move to exempt the estates of police forces killed in action in defending the borders of this country from estate duty with retrospective effect. In this respect I wish to bring to the notice of our Finance Minister one anomalous position already existing regarding the levy of excise duty. Heirs of Government servants who own only one residential house should be exempted from paying estate duty, whether they reside there or not. The only exemption given is that he could reside there. May I ask how a Government servant from the State who is employed here at the Centre or in some other State will be able to reside in the only residence he is having in his State; if he wants to get the exemption, he will have to resort to falsehood and he will have to bring false evidence. I feel that it is not proper on our part to compel our civil servants to resort to falsehood and misrepresentation. So I would plead with the Finance Minister to see that exemption is given to the extent of one residential house from estate duty. Otherwise they will have to run after gathering all false evidence to get exemption from that. I feel that that will be an act of sympathy and Government would only be doing justice to them.

I also welcome the incentive given to tea plantations by liberalising the existing provisions in regard to grant of development allowance as a production-

oriented measure. Fifty per cent, development rebate is given to new additions and 30 per cent, for replantations. But as it is, this development rebate is of no avail to the tea plantations in the South, especially Kerala, Nilgiris, Mysore, Coonoor, etc. There the land is so scarce and the percentage of population is so high that all the lands available are cultivated and no fresh lands are available, and as such this allowance is of no benefit to the tea plantations there. For better-yield, intensive cultivation using more manure etc. is the only possible way. I feel that for giving incentive to the small workers especially in this area we have to resort to the depreciation allowance on the lines given to rubber plantations; that should be given to the tea plantations in this area.

Then I would like to point out one more anomaly that is existing in the Nilgiris. There are about 5,061 small growers of tea accounting for 50 per cent of the district production whose tea is sold not at the Cochin auction, but through the Coonoor auction. Therefore, it is not justifiable to impose excise duty on the basis of the Cochin auction as the Cochin auction does not represent the district average so far as the Nilgiris are concerned. Cochin auction represents the export quality only. Now Nilgiris is included in Zone IV paying 42 paise excise duty for a kilo of tea. Therefore, my plea is that the Tea Finance Committee Report, called the Chari Committee Report, to the effect that small growers of tea in Nilgiris should be included in Zone I paying excise duty of 18 paise has to be implemented with immediate effect. Tea industry is already heavily taxed and this gesture is sure to act as an incentive to the small growers who predominate that area. In the memorandum submitted by the Tea Planters Association it is stated clearly that this will not involve the Government in any loss. Though there may be some loss on excise duty already levied, ultimately it is stated that the benefits of the concession will be used by the producers for the purpose of not only increasing the yield but also improving the quality; the Government of India may be able to levy more income-tax and thus the loss can be offset.

[Shrimati Devaki Gopidas.)

Increase in the excise duty on diesel oil and cotton yarn is sure to affect the farmer and the common man consequently. The handloom industry should not be crippled by short-sighted measures and oversight. We know that we are getting so much of demand for handloom cloth in the foreign markets, and it is exported.

1 P.M.

In the handloom industry a large number of people are employed. So I would request the Finance Minister to take away this excise duty on handloom yarns. And also on diesel oil the duty should not be levied. The farmer uses the diesel oil for irrigation purposes and if the price of the diesel oil goes up, it will be very hard upon him. Especially at the time of power shortage, the generator sets and other things have to be run on diesel oil and if the price of diesel oil goes up, that will hit the farmers hard and that will affect our development programmes. Indirect taxes ultimately process down to the consumer. That we have experienced and that has to be avoided. We find that there is so much of indirect taxation in these proposals. Some people say that taxation, direct and indirect, is being resorted to by the Finance Minister only under pressure to find more resources. If he succeeds in cutting down non-development expenditure, he might spare the economy the burden which it has to bear. In the Economic Survey that he has presented to us, he has talked of taking more from those who have benefited from the development programmes and of mopping up income which serves no functional purpose. I hope that he will carry out this promise. The Centre has to give a bold lead to the States by cutting down its own unproductive and lavish expenditure. In the last ten years alone the expenditure on administrative services has risen from Rs. 33 crores to Rs. 110 crores, which we have to note. I feel that the Finance Minister should find ways and means of taking definite steps to rationalise the mounting expenditure on administration and bring it down to the absolute minimum. In spite of spending so much on administration, what is the result? Everywhere there is administrative

delay. I can cite so many instances from personal experience. In 1964, from the Education Ministry a building grant for the construction of a hostel was sanctioned to an institution. A portion of the grant was at last given and they were asked to complete the construction before March, 1965 so that the Department could spend the loan and the institution and the public would get the benefit. Taking the loan and borrowing money at a very high rate of interest, somehow the institution complied the construction within the stipulated time and requested for the balance payment with completion certificate, etc. by February, 1965. But I tell you, on one plea or the other the balance amount sanctioned is not paid up to this time. I am told that the Finance Ministry stepped in demanding another agreement to be executed by the institution taking building grants. And for the preparation of the draft, etc. for this agreement it took one year. In such circumstances, I fail to understand why the Government could not deal with the whole affair with a human touch and put a time-limit to fresh innovations without making it with retrospective effect and troubling the institutions and putting all the people into difficulties. I may be permitted to say that it is the Finance Ministry that is acting often without any consideration to the feelings of the public.

Another feature is that our departments are careful not to raise objections or clarification points at a time. But they will bring all the objections one by one and time is consumed by that. We will have to avoid such unnecessary delays.

I may ask why our Ministers and the officers in the Ministries are so fond of the big foreign-made cars which are just like moving palaces? Why not they go in for Indian-made cars and reduce expenditure? Foreign cars give only 10 to 15 miles per gallon, they spend so much on petrol and other things and I feel that the Government servants and the Ministers should set an example to the people.

AN HON. MEMBER : Indian-made cars.

SHRIMATI DEVAKI GOPIDAS : They should use only Indian-made cars. There must be a common understanding between the States and the Centre on fiscal self-reliance in general and common standards for payment of salaries and dearness allowance in particular. There was a proposal brought by Shri T. T. Krishnamachari to allow the Government servants who have put in 25 years of service to opt for pension if they so desired and give them full pension by calculating five years more to their actual years of service. If this scheme could be implemented with immediate effect, we can bring down the surplus hands in the administration and also cut down expenditure.

The low pace of administration called red-tape has to be tackled properly. Justice delayed is justice denied. Our Prime Minister's statement the other day that—

"It is the first time that the problem of adapting the administrative system to new ends is being tackled in a systematic and scientific manner" is welcome. Let us move fast in that line. Up to this time very little is being done to eradicate red-tapism. I would suggest three remedies. The first is to end the over-concentration of power at the highest level of official hierarchy. More powers should be delegated to the officials at the lower levels who are in a better position to assess the local needs. Secondly, we should reduce the number of officials through whose hands a file has to pass before a decision can be taken. Thirdly we have to lay down, for each department a reasonable period, say, one or two weeks within which every letter must be answered and every application for a loan or permit can be disposed of clearly giving the reason.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : It is time to wind up.

SHRIMATI DEVAKI GOPIDAS : Just two minutes. In case of undue delay, the guilty should be punished. Reducing delay means eradicating corruption to a large extent. And I wish the Government moved in that direction.

There is no co-ordination or understanding between the Centre and the States. Our vital problems like food and education which are the bases of both physical and mental health of the nation. But it appears that there is absolutely no understanding and co-operation and cogency of policy...

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : That you will have to say at some other time. I have got a number of speakers before me.

SHRIMATI DEVAKI GOPIDAS : I am finishing. I want to speak on only one point and that is about social welfare. A sum of Rs. 64 crores is spent on that account. It is deplorable that till now nothing is being decided about the future status and set-up and the continuation of the Central and State Social Welfare Boards. And the grants-in-aid to voluntary associations are handled by paid officers and in respect of all their rights, they are said to be voluntary workers. And in respect of their service regulations, they are said to be Government servants and they are often underpaid. And I should like to point out that their plight has to be considered properly.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : Well, I cannot allow you.

SHRIMATI DEVAKI GOPIDAS : One minute, please.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : You are curtailing the time of other Members.

SHRIMATI DEVAKI GOPIDAS : Regarding child welfare, I would like to add one point and that is the children are the future citizens of our country. But we are seeing that they go on begging everywhere, at the railway stations, at the post offices and they even fight with the dogs by the side of dust bins for a morsel of food. We have to make a law and prohibit beggary like that and prevent these children from begging and take care of them, they being the future generation of the country.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : Mr. Tankha. Fifteen minutes.

PANDIT S. S. N. TANKHA (Uttar Pradesh) : Mr. Vice-Chairman, Sir, the past year, as we all know, has been a year of great stresses and strains for the country. Not only have we had to fight a war against Pakistan, which has cost us many a life of our gallant young men, but it has also meant a great shock to our economy and the resultant all-round shortages. The pace of our development has slowed down considerably and our production, whether in the field or in the factory, has gone down.

To add to our troubles, Sir, we have had a failure of the monsoon causing an all-round food shortage in our country and particularly distress in some States of the Union.

Our difficulties have been further added to because of our acute foreign exchange position which has meant a cutting down of our imports of even the essential raw materials which are necessary for stepping up or even maintaining, our industries at their existing levels.

In such circumstances, the task of any Finance Minister would naturally be difficult, much less for one who took over charge barely two months before presenting the Budget in Parliament. And I may be permitted to compliment the Finance Minister for his performance. In the short period of time at his disposal he has tried to tackle the problems of our finances as best as he, could do.

I would, however, like to mention, Sir, that the Finance Ministry should take a long-term view of its financial and taxation policies before embarking upon a taxation levy so that with every change of the Finance Minister there may not be a change in the basic structure of taxation schemes. In saying this I have in mind the abolition of the Expenditure Tax and the tax on bonus shares. Granted that the expenditure Tax did not bring in much revenue and as such was considered unremunerative for the, expense and labour involved, yet it cannot be overlooked that its strongest point was its acting as a measure of test to determine a person's true taxable income, as also to act as a curb on frugal

and ostentatious spending, as was rightly maintained by the Finance Minister when he first brought forward that measures. It, therefore, had its merits and should have been allowed to continue. Similar is the case with the tax on bonus shares which has now been withdrawn and which has for so many years past been demanded by the commercial community to be withdrawn.

Hon. Member, Shrimati Mohinder Kaur, Maharani of Patiala, the other day, when speaking on the Budget, expressed satisfaction at the small rise of about Rs. 29 crores, in Defence expenditure for the next year as compared to that, of the present year, while I would like to express my disappointment and anxiety at it. We must not lose sight of the fact that we are not out of the woods yet and there is much still to be done for equipping and modernizing our Defence forces. The signing of the Tashkent Agreement should not make us oblivious of the fact that danger still looms large on our borders both from the side of China as also from Pakistan, which does not yet seem to have reconciled itself to the appending of its signatures on that solemn document, and as such any complacency on the part of the Government in the matter of country's defence will be a criminal folly for which it may again have to repent and for which history and the generations to come will not forgive it.

As far as the people are concerned, they have always been ready to give all they have and to bear all privations willingly to make the country strong and to ensure its freedom which is amply evident from the manner in which the people responded to the call for men and money in the hour of the country's crisis.

Sir, while we have taken some steps to expand and modernise our Army and the Air Force, our Navy still continues to be much behind the times and is still wholly ill-equipped to guard our long sea frontiers effectively. Let us not be under the mistaken impression that our sea frontiers are impregnable or that we have no danger of any enemy from that side. When the impregnable mountains

of the Himalayas could not be our protectors, how then can we expect the mighty open seas to guard us unless we take adequate steps well in advance to prepare ourselves for its defence? We have no submarines with us, Sir, to protect our ships which is an urgent necessity and the few that have been promised to be given to us by the U.S.S.R., will be too insufficient for our need. We need, therefore, to manufacture them in our own country in order to create a sizeable fleet of them to assist our Navy and, the Merchant fleet in time of need.

Adequate provision of funds for the expansion and strengthening of the Navy, along with the other Defence arms, should not be grudged but should be provided for in ample measure, and this, I maintain, Sir, is a must.

While I am on this subject of our defence, may I be allowed to refer to a news item published in yesterday's newspapers that while the U.S. Administration has sanctioned making arms supply available to India and Pakistan, it has imposed the condition that they are to be lifted only on payment of cash? I do not know Sir, what the position of Pakistan is in respect of foreign exchange, but so far as our own country is concerned, I know that our foreign exchange position is at the lowest and as such we are unable to make purchase in cash. Will it then not mean, that Pakistan will receive arms while we shall not be in a position to get any and in this manner the security of our country will be in certain danger? The U.S. Administration should be realistic to the situation and should know our difficulties that we cannot lift arms supplies on cash payment basis. I would, therefore, Sir, request the Prime Minister to take up this matter with the U.S. President when she goes to meet Mr. Johnson this month and to explain to him the difficulties in which this country stands at the moment.

Coming now to the taxation proposals, Sir, I am glad to find that the Finance Minister has given some relief to the small income people by raising the exemption limit of personal taxation from Rs. 3,000 to Rs. 3,500, the effect of which will be that a large class of per-

sons earning up to nearly Rs. 300 a month will now be exempted from paying any tax. This will indeed, give a very great relief to these people. This exemption limit should, in fact, have been fixed at Rs. 5,000 per year, if not at Rs. 6,000 in these days of high prices and cost of living.

To the lower middle class group of persons, ranging from this figure of exemption limit to Rs. 12,000 or Rs. 15,000 per year, who will have to pay income-tax, this concession will be small, while the 10 per cent, surcharge on their income-tax, which is now proposed to be imposed will be a much greater burden on them and there hardly seems any justification for this impost, if any real benefit was intended to be given, to the medium income group.

I welcome the proposal to raise the limit of Annuity Deposit scheme from Rs. 15,000 to Rs. 25,000. This is sure to be helpful to this class of tax-payers.

The abolition of tax on Bonus Shares and the reduction in Dividend Tax are also welcome measures as they should lead to greater activity in the corporate sector, but so long as the bank interest rate continues to be higher, or even as high as the return on investment in corporate sector, it is bound to continue to act as a disincentive to investment in industry. The Finance Minister must, therefore, give serious thought to this problem and find suitable ways and means to give, encouragement to greater participation of the public industrial enterprises so that industrial activity in the country may expand to bring about greater production.

In this connection I have also to stress upon the Government the immediate need to provide essential raw materials for the continuance and efficient running of the industries without which great distress is being caused to the industries and there is imminent danger of their closure as a result of which lakhs of workers will be thrown out of employment.

As I have already mentioned earlier, Sir, the rise in prices of all commodities, and specially the essential articles of common man's use are causing untold

[Pandit S. S. N. Tankha.]

misery to the people and this the Government has been unable to arrest in spite of its repeated assurances that it will take adequate steps to check them. And in this situation the action of the Finance Minister in imposing greater excise duties on the poor man's necessities of life such as sugar, both crystal and khandsari, cloth, tobacco and diesel oil shows his lack of appreciation of the difficulties of this weaker section of the society. The enhancement of these duties, coupled with the increase in the rate of inter-State sales tax and the enhanced railway freight rates are bound to push up prices further all round- and will add to the misery of the lower and middle income group people which must be avoided at all cost.

Besides this, Sir, the levy of additional duty on light diesel oil will not only affect adversely the drive for greater production of foodgrains but it will also add to the cost of transport and thereby further add to higher prices of goods. If the imposition of additional duty on sugar is meant as a step to curb its consumption and thereby save it for greater export, then too the measure is not justified since the commodity being in greater production there is no need to curb its consumption at home and all restrictions over its movement and sale must be removed at once throughout the country. The Government of my State of U.P. has banned the movement of khandsari and gur outside the State with the result that very large stocks of it have accumulated with the producers and cannot be sold out and there is danger of their going waste in the coming rainy season. I would request the Central Government to advise the State Government to remove all restrictions forthwith and thereby facilitate its sale and clearance of stocks.

The imposition of additional duty even on fine and superfine cloth is wholly unjustified at this time when the industry, because of the inflation, is facing a crisis since the manufactured cloth is not being lifted from the mills. The industry instead needed some incentives and tax concessions to bring down the

prices of cloth and thereby make it within the means of the common man and thereby add to its sales.

It has been emphasised by almost all speakers Sir that the Government's non-plan spending must be considerably curtailed and I too would join with them in saying so but when I see that we ourselves are instrumental in adding to the Government's cost of administration every day by asking it to increase the wages, salaries, bonus and other allowances of its servants, workmen and officers, how then can we object to the rising costs of administration day by day? We find that the non-development costs during the last fifteen years have gone up almost by 77 per cent., but they are bound to when wages are linked with the cost of living index, which is, I am afraid, going to continue to rise. Let us not forget that every rise of ten points in the cost of living index means an additional expenditure of as much as Rs. 25 crores over the Central Government employees alone, besides the lakhs and lakhs of its employees with the Railways and the P. and T. Departments and the public sector. Moreover as has been mentioned by one or two other speakers, the disparity in emoluments between the Central Government servants and the State Government servants is creating a very great dissatisfaction and I think it is high time that the Government should look into this matter, as to what should be done, whether the emoluments of the Central Government servants should be brought down in level with those of the State Government servants or the State Governments should be provided with sufficient funds to increase the salaries of their servants and bring them on level with those of the Central Government employees.

Sir, I also welcome the decision of the Finance Minister to exempt from Estate Duty the estates of members of the Police Force who laid down their lives in defending the country's freedom. This is indeed a very laudable step which has been taken by the Finance Minister.

Further Sir, I appreciate the concessions which have been granted by the

Finance Minister to the shipping industry and the tea estates. The shipping industry, as we all know, as also the tea industry, are our very good foreign exchange earners and as such any concessions granted to them will be in the interests of the country itself and its finances.

I am indeed happy to know from the day before yesterday's newspaper that my State of U.P., during the next Five Year Plan, is to get fifteen new industrial units in the public sector.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : You should end with the happy note that fifteen industries are coming up.

PANDIT S. S. N. TANKHA : This is indeed good news for U.P. which had been utterly neglected in the matter of setting up of new industries during the last two plans and in the current Third Five Year Plan also. I do hope that the projected industries will be set up and will not be postponed. In this connection may I draw the attention of the Finance Minister that for the adequate development of a large State like U.P. which contains almost one-sixth of the population of India, it is absolutely necessary for it to have an adequate supply of electricity, but while the State has a surplus of power supply, it is still very short of transmission lines for which I funds from the Government of India are in urgent need. I hope the Finance Minister will give this matter his urgent and sympathetic consideration.

MESSAGE FROM THE LOK SABHA

THE APPROPRIATION BILL, 1966

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

"In accordance with the provisions of Rule 96 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to enclose herewith a copy of the Appropriation Bill, 1966, as passed by Lok Sabha at its sitting held on the 22nd March, 1966.

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

Sir, I lay the Bill on the Table.

THE BUDGET (GENERAL). 1966-67—GENERAL DISCUSSION— *continued*

श्री जगन्नाथ प्रसाद (राजस्थान) : उप-सभाध्यक्ष महोदय, मेरे पूर्व वक्ताओं ने बजट के सम्बन्ध में लगभग सभी मदों पर प्रकाश डाला है और स्वयं वित्त मंत्री महोदय ने देश के सामने जो विभिन्न समस्याएँ हैं उन पर प्रकाश डालते हुये अपने कर प्रस्तावों को रखा है। उन्होंने बजट का उद्देश्य देश में उत्पादन बढ़ाना, हमारे यहां के निर्यात को बढ़ाना और आयात को कम करना बताया है। इन्हीं मदों को ध्यान में रख कर मैं भी अपने कुछ सुझाव आपके सामने प्रस्तुत करने का प्रयत्न करूँगा। उन्होंने बजट प्रस्तुत करते समय अपने भाषण में कुछ और समस्याओं की ओर हमारा ध्यान दिलाया जैसे कि आर्थिक क्षेत्र में अपर्याप्त कार्य पूँजी, बाजार की सुस्ती, शोधन-सन्तुलन पर दबाव और अत्यावश्यक वस्तुओं के मूल्यों में वृद्धि। इसके साथ-साथ हमारी पैदावार पर जो प्रतिकूल प्रभाव पड़ा है वह भी हमारे ध्यान में है। वित्त मंत्री जी ने इन सब बातों को ध्यान में रख कर देश के सामने एक बजट पेश किया जिसमें उन्होंने कुछ कमी की चर्चा की और पूँजी खाते में लगभग 112 करोड़ रुपये की वास्तविक कमी के कारण भी बताये और उन कारणों में उन्होंने पहला कारण बताया, विदेशी सहायता की कमी और दूसरा कारण बताया राज्यों को दी गई कुछ ऋण सहायता जो कि लगभग 100 करोड़ की हो जाती है।

श्रीमन्, ये सब बातें तो हमारे सामने बराबर आती हैं और इन्हीं बातों को ध्यान में रख कर जितने भी वित्त मंत्री हैं उन्होंने यहां पर बजट पेश किये हैं और उन सिद्धान्तों के आधार पर कुछ कर लगाये हैं। इस बार भी