

[Shri Bhupesh Gupta.] decided upon. A  
conference has been called . . .

SHRI A. B. VAJPAYEE: It has not been decided.

SHRI BHUPESH GUPTA: No. An amendment should be made—you may not like it—as early as possible.

THE DEPUTY CHAIRMAN: But there is nothing . . .

SHRI BHUPESH GUPTA: Why?

THE DEPUTY CHAIRMAN: You should not ask why and why not. Secretary will now read a Message.

#### MESSAGE FROM THE LOK SABHA

THE ARMED FORCES (SPECIAL POWERS)  
CONTINUANCE BILL, 1965.

SECRETARY: Madam, 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 Armed Forces (Special Powers) Continuance Bill, 1965, as passed by Lok Sabha at its sitting held on the 19th March, 1965."

Madam, I lay a copy of the Bill on the Table.

#### THE BUDGET (GENERAL), 1965-66— GENERAL DISCUSSION—< *continued*

THE DEPUTY CHAIRMAN: Discussion on the General Budget. Mr. Bhargava.

SHRI BHUPESH GUPTA (West Bengal): Madam, before you pass on to the Budget discussion, what about the Prime Minister's statement with regard to

the aircraft carrier? He said (hat a short-notice question should be tabled and I have given it.

THE DEPUTY CHAIRMAN: The short-notice question has been sent and you. must wait.

SHRI LOKANATH MISRA (Orissa): What about the other statement?

THE DEPUTY CHAIRMAN: Everything has been taken up.

SHRI LOKANATH MISRA: The other day you gave a ruling that the Prime Minister's statement . . .

THE DEPUTY CHAIRMAN: Government will take its time. Mr. Bhargava.

SHRI M. P. BHARGAVA (Uttar Pradesh): Madam Deputy Chairman, I rise to welcome the Budget. Apart from the merits of the Budget, I welcome it because I consider that it is the first step towards the much-needed and long-overdue simplification of the tax structure. I am one of those who feel that the tax structure of a country should be such as can be understood by most of its inhabitants and they should be in a position to file their own returns, made by them, without consulting experts in this matter. Further, I feel that if we have to realise the full taxes, the atmosphere of suspicion and mistrust which is prevailing in the country as far as the tax collections are concerned should be changed into an atmosphere of confidence and trust. Unless this is done, the duplicate accounts which are supposed to be kept by many of the firms will be retained and a lot of manoeuvring which is reported from time to time will be there. And therefore. I congratulate the Finance Minister for his step towards the simplification of the tax structure, and I do hope that in years to come, he will further symplify the fax structure of this country.

The fiscal policy has to be used as ait instrument of economic growth rather than merely as a device for collecting the general revenues of the State. In fact, the Finance Minister himself has recognised this when he said in his Budget Speech that the budgetary policy was not simply or even