

**NOMINATIONS TO THE
COMMITTEE OF PRIVILEGES**

MR. CHAIRMAN: Under sub-rule (1) of rule 168 of the Rules of Procedure and Conduct of Business in the Rajya Sabha, I hereby nominate the following Members to the Committee of Privileges:

- I. Shrimati Violet Alva
- Z Hafiz Mohammad Ibrahim
3. Shri Bhupesh Gupta
4. Prof. M. B. Lai
5. Shri Dahyabhai V. Patel
6. Shri R. S Doogar
7. Rajkumari Amrit Kaur
8. Shri P. N. Sapru
9. Shri Khandubhai K. Desai
10. Diwan Chaman Lali

Under sub-rule (1) of rule 169 of the said Rules, I appoint Shrimati Violet Alva to be the Chairman of the Committee.

**NOMINATIONS TO THE
COMMITTEE ON RULES**

MR. CHAIRMAN: Under sub-rule (1) of rule 183 of the Rules of Procedure and Conduct of Business in the Rajya Sabha, I hereby nominate the following Members to the Committee on Rules: —

1. Shrimati Violet Alva
2. Shri Niren Ghosh
3. Shri Niranjan Singh
4. Shri M. Ruthnaswaimy
5. Shri Sudhir Ghosh
6. Shri R. S. Doogar
7. Shri N. C. Kasliwal
8. Shri Nafisul Hasan
9. Shri Dayaldas Kurre
10. Shri Mahesh Saran
- II. Dr. Shrimati Seeta Parmanand

- 1?. Shri N. K. Das
13. Shri N. M Lingam
14. Shri N. Sri Rama Reddy

NOMINATION TO THE TEA BOARD

MR. CHAIRMAN: I have to inform Members that I have nominated Shrimati Bedavati Buragohain to be a member of the Tea Board.

**THE COMPULSORY
DEPOSIT SCHEME BILL, 1963**

MR. CHAIRMAN: Mr. Bhagat.

SHRI BHUPESH GUPTA (West Bengal): Before the motion to consider the Compulsory Deposit Scheme Bill, 1963 is moved, I must make one thing clear. As you know, Sir, in this House the opinion was expressed that the Attorney-General should be here. But then the Finance Minister approached many of us and suggested that it may be avoided. Well since the Government did not want it, we did not press for it. At least I thought they were of that view, namely, that our right in that regard was not questioned, but the trouble is that we have got only the statement he made in Lok Sabha and the questions that were put to him and the replies given. We suffer from a little handicap in the sense that we would have liked to ask certain questions to the Attorney-General on the basis of what he had said in the Lok Sabha. We are not satisfied with the answers he had given. But I do not know how it is going to be treated. Well, the Minister must clarify the position in that case. If that is so, then we can ask him questions.

MR. CHAIRMAN: Of course.

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI B. R. BHAGAT): So far as the legal and constitutional position is concerned, the Attorney-General has given the answer, and I do not propose to go beyond that unless something now comes up. But his answers are quite clear. So that is our position; we do not want to go beyond that.

SHRI A. D. MANI (Madhya Pradesh): May I express my sense of resentment that Government have not cared to invite the Attorney-General to address this House on points of doubt? This House is the Council of States, and the States are vitally concerned with the Compulsory Deposit Scheme. If the Attorney-General were not here, at least the Minister for Law should have been here to answer any point that may be raised. I do not agree with Mr. Bhagat that whatever has been said in the other House is the last word. If we want to put some points for clarification to him,

he may not be able to answer them, because it is a legal matter. So, we would like the Minister for Law to be present here during the debate. Several hon. Members may have points to raise.

SHRI BHUPESH GUPTA: What the hon. Minister has stated is rather disquieting for us. He said that on the constitutional and legal point he will throw no more light. That he leaves to the Attorney-General.

MR. CHAIRMAN: Because he has thrown the light.

SHRI B. R. BHAGAT: I am sorry the hon. Member is twisting the point.

SHRI BHUPESH GUPTA: He has thrown light thereon but the darkness may not have been dispelled. This is the position. We may be in darkness here! Therefore, We wanted that opportunity so that we could ask questions on constitutional and legal aspect

of it, other than the provisions on which the hon. Minister can throw light. But now he is not prepared to answer this thing. At least the Law Minister or somebody else should come and tell us the legal and constitutional position.

SHRI DAHYABHAI V. PATEL (Gujarat): I think the point raised by my hon. friend, Mr. Bhupesh Gupta, is very relevant. If the Attorney-General cannot come, at least the Law Minister should have shown the courtesy to this House of being present to explain the position. It is a legal issue after all. It is not only what the Minister thinks.

MR. CHAIRMAN: On legal issue the Attorney-General has expressed his opinion, about the validity of the law. Therefore, I think the discussion could proceed.

SHRI BHUPESH GUPTA: Here is the Attorney-General's opinion that was given to all Members in a printed form. Even after that, the other House was of the view that the Attorney-General should come and give his opinion. He gave his opinion. He made a speech after which questions were asked. Before that the Speaker invited questions in written form from the Members to clarify some of the legal and constitutional points arising out of the printed statement which had been earlier circulated. Now, Sir, in spite of his statement, the statement that he circulated, the speech that he made and the questions that were answered, might we not ask that we have some new questions to ask? How is it to be presumed that we had only identical questions to ask? Therefore, Sir, you at least realise that we have co-operated. If we had been troublesome, the Attorney-General would have been here. You appreciate that I co-operated, hon. Members co-operated. But at least when we agreed, I mean when we did not insist on it, we were prepared to accommodate the Government, was it not the duty of

[Shri Bhupesh Gupta.] the Government to at least ask the Law Minister to be present in the House to tackle the questions of law and Constitution?

SHRI P. N. SAPRU (Uttar Pradesh): Sir, I agree that for legal questions there should be someone to answer the criticisms made of a legal character.

SHRI B. R. BHAGAT: I must say that I very much appreciate the co-operative attitude of the hon. Members in not insisting on the Attorney-General coming here. Sir, both the statement that was laid on the Table of the House as well as the resume of the discussions in the other House, which has been circulated to the hon. Members, give most of the points that have been raised so far. I did not say that no new points can be raised. I only said that so far the position is that the Government has nothing more to add about the legal and constitutional aspect of the thing. If any new points are raised, certainly we will try our best to answer them.

So far as the Law Minister's presence is concerned, I understand that he is unavoidably absent due to a very personal reason. There is some serious illness in his family. If he had been in Delhi, he could have been persuaded to come. There is no difficulty in his coming. But because of his unavoidable absence it is not possible. But, Sir, if any legal point is raised during the discussion, certainly, we will try to answer it to the best of our capacity.

SHRI B. D. KHOBARAGADE (Maharashtra): The hon. Deputy Minister should have anticipated that certain questions regarding the validity of this Bill would be raised. Because many hon. Members from the Opposition have expressed their desire that the Attorney-General should have been in this House. But in view of the difficulties suggested by the Government, we did not press for his presence. But

at least he should have realised that when we had demanded the presence of the Attorney-General in this House, it means that we had to raise certain constitutional questions in this House. And, therefore, it was most essential on the part of the Government that the Law Minister should have been present in this House to answer queries so far as the constitutionality and validity of this Bill are concerned.

SHRI B. K. P. SINHA (Bihar): It is rather unfortunate that the hon. Member who spoke last made it an issue between the Opposition and the Government. It is an issue which concerns the whole House.

SHRI B. D. KHOBARAGADE: I did not say that it concerns only the Opposition Members.

SHRI B. K. P. SINHA: The position is that the Attorney-General was expected to pronounce on the constitutional validity of this Bill. The Attorney-General gave a written opinion. Thereafter, he made a speech or made a statement. Questions were put. Everything was clarified. Now, it is crystal clear that the Attorney-General is of the view that this Bill is constitutionally valid. In the circumstances, I do not see why we should insist that the Attorney-General should appear here.

In this connection, Sir, Mr. Mani raised the question of this House being a representative of the States. If the Bill is constitutional, it does not become unconstitutional simply because the States' representatives have to give an opinion over this. It is constitutional. If it is constitutional in the Lok Sabha, it is constitutional here.

The question of Law Minister has been raised. This matter will be discussed here, debated here. Hon. Members may express many legal and constitutional points of view. If a satisfactory reply is given in the course of the debate, I do not see why the Law

Minister should come here. But if a satisfactory reply is not given, and if the hon. Minister feels, if the Government feels that the assistance of the Law Minister is further required, I have no doubt they will call him. But let the trend of the discussion and debate become clear. It is only then for the Government to decide whether the Law Minister should come or not.

شری اے۔ ایم۔ طارق (جموں اور کشمیر) : جناب والا۔ میں وزیر صاحب کی حمایت نہیں کر سکتا اور نتیجہ نہایت افسوس ہے جو انہوں نے کہا کہ کوئی نیا پونڈٹ ریز نہیں کہا جا سکتا۔ کیا اس بات کی کوئی گارنٹی ہے۔۔۔

شری اے۔ ایم۔ طارق : اس کی کوئی ضمانت نہیں ہے کہ جو نیا پونڈٹ لیگل یا کنسٹیٹیوشنل لوک سبھا میں اٹھایا گیا ہے اس سے

مختلف یہاں نہ اٹھایا جائے اور اس بات کا اظہار کیا گیا ہے کہ جس وقت اس قسم کے پوائنٹس اٹھائے جائیں گے اور لا مینسٹر صاحب کی ضرورت ہوگی تو انہیں بلایا جائے گا۔ میں سمجھتا ہوں یہ درست طریقہ نہیں ہے۔ کہا جب کوئی پوائنٹ ریز ہوگا اس وقت ہم ہاؤس کی کارروائی روک دیں گے اور لا مینسٹر صاحب کو بلانے جائیں گے؟ یہ ایک ایسی تجویز ہے جو کنسٹیٹیوشنل ہے، لیگل ہے اور جائز تجویز ہے اور میں درخواست کرتا ہوں کہ

ایسے موقع پر لا مینسٹر صاحب کی یہاں پر موجودگی بے حد ضروری ہے اگر وہ کسی خاص وجہ سے نہیں آسکتے ہوں تو دہلی لا مینسٹر صاحب کو یہاں آنا چاہئے۔ اگر وہ بھی نہیں آسکتے ہیں تو وزیر صاحبان میں جو قانون کے زیادہ جان کار ہیں شری سرور سنکھ جی انہیں یہ ریسپانسہ دینی چاہئے۔ ہم نہیں چاہتے کہ ہاؤس کی کارروائی روک دی جائے۔

†[**شری اے۔ ایم۔ طارق** (جموں اور کشمیر) : جناب والا، میں وزیر صاحب کی حمایت نہیں کر سکتا اور نتیجہ نہایت افسوس ہے جو انہوں نے کہا کہ کوئی نیا پوائنٹ ریز نہیں کیا جا سکتا۔ کیا اس بات کی کوئی گارنٹی ہے؟

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[श्री ए० एम० तारिक]

बेहद जरूरी है। अगर वे किसी खास वजह से नहीं आ सकते हैं तो डिप्टी ला मिनिस्टर साहब को यहाँ आना चाहिये। अगर वे भी नहीं आ सकते हैं तो वजीर साहबान में जो कानून के ज्यादा जानकार हैं श्री स्वर्णसिंह जी, उन्हें यह रिस्पान्सिबिलिटी लेनी चाहिये। हम नहीं चाहते कि हाउस की कार्यवाही रोक दी जाय।]

श्री सभापति : हाउस की कार्यवाही नहीं रोकी जायेगी।

DIWAN CHAMAN LALL (Punjab): Mr. Chairman, may I have your permission to say just one word in regard to the issue that has been raised? It is incorrect, rather it is impossible for the Deputy Minister of Finance to have said such an atrocious thing as is alleged against him, namely, that no point on legal aspects is likely to be suggested.

SHRI BHUPESH GUPTA: He said it.

DIWAN CHAMAN LALL: I cannot believe that he could be guilty of a thing like that. He is an exceedingly intelligent man and he could never have said that no new points may be raised. Mr. Chairman, if they are raised, then they will be dealt with by the Government. Let us know if there are any new points going to be raised. Let us discuss this matter and find out at a particular stage when new matters are raised. And besides, it must be remembered that the Cabinet has collective responsibility. It is not an individual that matters. It is the Government that matters and the Government can lay down the law, give a reply to any legal point that is raised by my learned friend, Mr. Bhu-pesh Gupta.

SHRI BHUPESH GUPTA: Sir, I want to raise a legal point. On a point of order, I think we cannot take this

into consideration at this stage unless the legal points are clear. I have a submission to make. May I have the Constitution now? With your permission I say what are my points.

SHRI B. R. BHAGAT: Unless the motion is moved the hon. Member cannot raise a point of order. There is no motion before the House.

I move, Sir . . .

SHRI BHUPESH GUPTA: He may not be allowed to move the motion for consideration of the Compulsory Deposit Scheme Bill.

MR. CHAIRMAN: A similar objection was raised before also and I had said that unless the motion has been moved, no objection should be raised.

SHRI BHUPESH GUPTA: You allowed me to raise it as soon as the List of Business was called.

MR. CHAIRMAN: There is something in the technical point also.

SHRI BHUPESH GUPTA: I agree.

SHRI B. R. BHAGAT; Sir, I beg to move:

"That the Bill to provide in the interest of national economic development for compulsory deposit and for the framing of a scheme in relation thereto, as passed by the Lok Sabha, be taken into consideration."

SHRI BHUPESH GUPTA: Before he proceeds further, I say that this Bill contravenes certain provisions of the Constitution and the Directive Principles and that this point has to be settled before the House can be called upon to consider the Bill. May I proceed to give my contention? May I say why I say that we cannot consider this? He has moved for consideration and you will be pleased not to allow the consideration of it and I shall give my point.

MR. CHAIRMAN: You can say.

SHRI BHUPESH GUPTA: Now, here we have got the statement of the Attorney-General. He is not here. Two things are made. The question was raised as to how to deal with the property.

SHRI T. S. PATTABIRAMAN (Madras): On a point of order. Now, the motion has been made and we are anxious to know what is the content of the Bill and all those things. He must first explain the Bill.

MR. CHAIRMAN: Mr. Gupta has raised the point that the Bill should not be considered.

SHRI T. S. PATTABIRAMAN: It must be first put to the House for consideration and then only he can object.

MR. CHAIRMAN: No. The objection is to moving and therefore I would listen to the objection and then decide.

SHRI BHUPESH GUPTA: Mr. Chairman, my objection relates, first of all, to Article 19 of the Constitution. Here I would read out the Attorney-General's view and I will submit what I have to say. It says:

"Coming therefore to Article 19 there is no doubt that by the terms of the Bill, there is an infringement of the citizens' right to dispose of property under clause 1 (f) so that it has next to be seen whether the law contemplated imposes restrictions on the exercise of that right and which are reasonable and in the interest of the general public. If it be accepted that the object of the Bill is a legitimate one then one has to see whether either the substantive provisions or the machinery provided are so much in excess of what is reasonably required for achieving the object so as to take the Bill outside the ambit of reasonable restriction. In this connection, it is relevant to

note that the persons who have been enumerated in Section 2 are such as, in the opinion of the State, are capable of holding disposable income and assets. The restriction imposed is only as to a small fraction of such assets. The restriction is only for a limited time which, in all the circumstances, would appear to be reasonable . . ."

SHRI SONUSING DHANSINGH PATIL (Maharashtra): The House is not in possession of the Bill and the principles of the Bill are not made clear.

MR. CHAIRMAN: The motion has been made and there is objection to the motion. Therefore I have allowed it.

SHRI SONUSING DHANSINGH PATIL: But the principles are not before the House.

MR. CHAIRMAN: Yes, of course.

SHRI B. D. KHOBARAGADE: He has moved the motion.

SHRI SURESH J. DESAI (Gujarat): After the motion is moved you have to put it before the House. Then only the House is really seized of it. Then only a point of order can arise. The Minister has just mentioned a sentence and he has not finished. How can anybody object at this stage?

SHRI BHUPESH GUPTA: You are right. It has been challenged.

THE MINISTER OF RAILWAYS (SARDAR SWARAN SINGH) : I did not want to say anything in particular but the points by way of the legal and constitutional objections, that are now being put forward by my distinguished friend opposite, are not of such a nature that the motion as such can be thrown out. The Minister has to have his say. He has simply read out that this is the motion. Now, my friend opposite is presuming certain provisions and

[Sardar Swaran Singh.] then saying that there is a report of the Attorney General and trying to criticise that. So, I think the proper procedure which has always been followed in such cases is, even if there are any constitutional objections, they are not points of order which go to the root of the motion being moved—that has not ever been the practice—a motion is moved, the Minister makes a statement in support of that motion and while opposing that motion one of the points that could be raised would be as to whether it is unconstitutional.

MR. CHAIRMAN: His position is that the discussion should not take place. Therefore, I have allowed him to have his say.

SHRI BHUPESH GUPTA: I am very glad. I said you are right. I want to submit that the discussion may not be proceeded with because this Bill in some respects is *ultra vires* the Constitution and we have no competence to consider it. Therefore, at this stage only can I raise this. Now, as you will see, the point is really this. I will read the Attorney-General's report—the other part we will discuss later—and only the legal part of it. There are certain articles— articles 19 and 31—of the Fundamental Rights in the Constitution. Even the Attorney-General made out in that House that his opinion was based irrespective of whether there is an emergency or whether Part XVIII is in operation or not. If this Bill has certain provisions which are patently contrary to certain articles in Part III of the Constitution, then I submit that we have no right to take up this matter. We have no competence. This can only be discussed on the floor of the Parliament and in no other place. Therefore, my submission is this that on that basis we proceed. My argument is this. What is reasonable restriction? Article 31(2) is not suspended under the emergency. Article 19 is. If the Gov-

ernment's contention is this that they will take over under the emergency and have this legislation, I can understand but since the Government's view, as expressed by the Attorney-General is this that he is not taking into account the fact that there is emergency and that as a result article 19 is suspended, I am entitled to say that this Bill contravenes article 19 and also it attracts article 31(2) in this matter. Now comes 'reasonable restriction'. This is not a reasonable restriction. This is an unreasonable restriction and the test, that has been applied by the Attorney-General, whereby he thinks it is reasonable, is a subjective test. Our Constitution provides for an objective test. As you know, under article 31 or article 32 this matter is justiciable normally under a writ in the Supreme Court. I can go to the Supreme Court and say whether this is reasonable or unreasonable. There have been precedents in this Parliament and also in the Supreme Court when certain Acts passed by Parliament had been challenged in the Supreme Court on the ground that the restriction imposed by the Acts of Parliament were not reasonable. At least in one case the Court had set aside the decisions of the Parliament. Therefore I claim the test will be not subjective. The Attorney-General may or may not feel whether it is reasonable or not but he has not given us and we have not got any indication of an objective test that to take savings from a man with an income of Rs. 200 or Rs. 300 or Rs. 125 is a reasonable restriction. It has not been proved. Certainly a man with an income of Rs. 20,000 will consider it to be reasonable, a man with an income of Rs. 5,000 will consider it reasonable but a man with an income of Rs. 125 or Rs. 150 who has to pay the provident fund, etc. to him it would not seem reasonable. Therefore, how do we go about in this matter? We have nothing except the assertion from the Attorney-General that it is reasonable, as he thinks. Are we to proceed and discuss on the basis of that objec-

tive test? The Attorney-General or the Government should have made out before the House, by facts and figures, as to how, taking away the savings from a man of so small means would constitute a reasonable restriction within the meaning of Part III of the Constitution and would be in conformity with the Directive Principles of the Constitution which is in Part IV.

Now, nothing has been made. Therefore, I suggest that everything that has been said is subjectively put. It is to the common good, these restrictions on savings are for the common good. Am I to understand that it is for the common good of the Class III or Class IV employees or the people with small incomes? Where is the test? Therefore, it has not been decided on reasonable grounds. It has only been held to be reasonable according to the reckoning and estimate of the Attorney-General. Mr. Pathak is willing to get up and certainly he will get up. Now, I want you to discuss this question. I understand there may be two opinions. I do not deny that there may be two opinions on this matter but I say that in so far as it is not in compliance with the Fundamental Rights chapter of our Constitution, we cannot proceed with this.

SHRI SONUSING DHANSING PATIL: I would invite your attention to rule 56 . . .

MR. CHAIRMAN: Would you not let him finish? Let him finish. It will be easier.

SHRI BHUPESH GUPTA: I will finish in one sentence. I invite your attention to article 13 of the Constitution which precludes us from considering this because of our incompetence to do so when we at least think that this is not in compliance with certain relevant provisions in Part III of the Constitution and we cannot be called upon to consider this matter purely on subjective ground.

SHRI G. S. PATHAK (Uttar Pra-desh): Mr. Chairman, the objection of the hon. Member seems to be based upon a misapprehension of what the Attorney-General has said in his opinion. What he has said is that article 31 does not apply, article 19 applies. The result of that is that article 358 is attracted and I shall read it:

"While a Proclamation of Emergency is in operation, nothing in article 19 shall restrict the power of the State as denned in Part III to make any law . . ."

Now, the Attorney-General's opinion is that an objection could be raised possibly with reference to article 19 and that is his contention, the hon. Member's contention, that under article 19(f) . . .

SHRI BHUPESH GUPTA: Shall I invite your attention to what he has said?

SHRI G. S. PATHAK: I remember it and I understand it.

SHRI A. D. MANI: He is a better advocate than you.

SHRI G. S. PATHAK: Now, article 19 says that all citizens shall have the right to acquire, hold and dispose of property and the other relevant part is that nothing in sub-clause (f) shall prevent the State from making any law imposing reasonable restrictions on the exercise of this right. Now, the Attorney-General's view is that article 19 applies because it is a question relating to the property of a citizen and that very article gives the power to the legislature to impose restrictions in the interests of the general public on the exercise of the right to hold property. Now, this question, as Mr. Bhupesh Gupta has said, is justiciable. The question, whether restriction is reasonable or not reasonable, would depend upon the facts of each case, and the point that he has raised, is not a point of order at all, because if during the

[Shri G. S. Pathak.] emergency the Parliament can make a law which might come into conflict with article 19, then that law is within the power of the Parliament, that is article 358. Now, therefore, the objection that he is raising, namely, that the restriction is not reasonable for people with small income and so on, that objection must relate to article 19 and the argument must be based upon the fact that article 19 has been contravened because the restriction is not reasonable. That could only be the argument. Now, if Parliament is permitted by article 358, in spite of article 19, to make a law, then that is a complete answer to this objection. The law that would be made here would be under article 19(6).

SHRI BHUPESH GUPTA: May I draw your attention to one point, just for clarification? Let me read the question put by Mr. A. P. Jain and the reply of the Attorney-General. Mr. Jain asked:

"Am I correct in concluding that all the references to article 19, in a sense, are irrelevant and the justification for the Compulsory Deposit Scheme Bill based on article 19 has no validity?"

To this, the Attorney-General said:

"Sir, it is suggested—and I am sorry to hear it—that my opinion has missed the mark altogether. I thought it might be wrong in parts and good in parts. But I do not feel that I have missed the bus altogether."

It has not been missed altogether but nearly missed, even according to him.

"I had looked at the matter entirely without reference to the emergency . . ."

DR. SHRIMATI SEETA PARMANAND (Madhya Pradesh): It might be setting a precedent if the proceedings of the other House . .

MR. CHAIRMAN: It does not help matters at all. He has raised a legal point. Let him make it.

SHRI BHUPESH GUPTA: I was going to say that you will object to my reading from the proceedings of the other House. It says:

"I had looked at the matter entirely without reference to the emergency or that article of the Constitution which during the emergency suspends article 19."

Therefore, I say, the Attorney-General has said, what he has been saying I have also said, that he can take cover only under the emergency provisions but he has said that "I am not taking into account the emergency powers in coming to this opinion." If this is so, let it be said so.

SHRI G. S. PATHAK: If Mr. Bhuv pesh Gupta had heard me out and had not intervened, he would have got an answer to this also.

Now, the Attorney-General says that although it is true that under article 358 Parliament has got the power to make law notwithstanding article 19, he feels that even under article 19 it is valid. This is what the Attorney-General meant; that was the meaning of the Attorney-General and the meaning was not, leave alone article 358 and discuss only article 19. The meaning was that under article 358, article 19 cannot be considered but if it has to be considered, even then it will be a valid law. Now, the question is this. Leave alone article 358 and the emergency. I am still adopting the alternative view. It is a right to hold property which can be said to be infringed because a person is temporarily deprived of his property and so on but he gets it back. He is the owner always and he remains the owner of the property. Then the point is that the Constitution gives the power to Parliament to make law imposing reasonable restrictions in

the interests of the general public on the exercise of the right to hold property. This is what this Bill proceeds to do. It is imposing a reasonable restriction on the right to hold property in the interest of the general public. Now, what is a reasonable restriction, Mr. Bhupesh Gupta has said is justiciable, which means, if you would kindly consider the meaning of the word "justiciable", that the court can ultimately decide the question, but if the question can ultimately be decided by the court, is Parliament prohibited from making a law which can be the subject-matter of decision by the court? All that it means is that this is a law which, according to the view of the Parliament is a law imposing reasonable restriction. That is the view of the Government and if this Bill is passed, that view is upheld by the Parliament. Now, if anybody wants to raise this question in a court of law he may raise it. That is all what justiciable means. Justiciable has got nothing to do with the question of the power of Parliament to make law and there cannot be any point of order unless it goes to the root of the jurisdiction or power of the Parliament. Now, the question is one relating to the merits of the Bill or one relating to a question of facts which may or may not be agitated in a court of law. The question of power, which alone can be the question, which can possibly be raised in a point of order, cannot be made to depend upon what facts would be held to support the view taken by Parliament when this Bill is passed. That is the view. Article 13 will merely . . .

SHRI BHUPESH GUPTA: Article 31

SHRI G. S. PATHAK: Article 32 gives the power to remedy. I cannot teach here that is the trouble. Sir, I am sorry for giving a reply to his interruption in this way. Article 32 merely means that a citizen . . .

SHRI BHUPESH GUPTA: Article 13, clause (2).

SHRI G. S. PATHAK: That merely means that if in a court of law a citizen is able to prove that the restriction was not reasonable then it is open to the court to declare that the law is void but that has got nothing to do with the power of Parliament or as to the matter on which legislation can be made. Parliament is not prohibited from making the law. If the majority feel and vote for a Bill on the basis that the restriction is reasonable, you might challenge it in a court of law but so far as the question of power is concerned, that question does not depend on what the court of law may declare later. Article 13 has got nothing to do with this. It says that the State shall not make any law which takes away or abridges the rights conferred by this Part and any law made in contravention of this clause shall, to the extent of the contravention, be void. Now, it shall be void when declared by the court to be void; it is not void simply because Mr. Bhupesh Gupta says that it will be void, when a petition under article 32 is made.

SHRI BHUPESH GUPTA: It says that the State shall not make any law.

SHRI G. S. PATHAK; But a point of order cannot be made to depend upon questions of fact. This is a question of fact according to Mr. Bhupesh Gupta, whether the restriction is reasonable or not. The point of order means without reference to facts, whether the Parliament has got the power or not and if you want to decide the point of order then you will have to take evidence as the court takes and then decide the point of order.

MR. CHAIRMAN: I have no inclination to do that.

SHRI G. S. PATHAK: I submit, Sir, that this is not a question which can be described as a question relating to any point of order and, therefore I raise this point of order that Mr. Bhupesh Gupta has no point of order.

SHRI SANTOSH KUMAR BASU (West Bengal): I have listened with great care to the enunciation of the position by my esteemed friend, Mr. Pathak, and I have also given thought to the point raised by my friend, Mr. Bhupesh Gupta with relation to article 13(2). On the face of it, it does seem somewhat reasonable to suggest that the State shall not make any law which takes away or abridges the rights conferred by this Part and any law made in contravention of this clause shall, to the extent of the contravention, be void. It seems *prima facie*, without reference to any other article, that this point of order may be reasonable but this article 13(2) has got to be read with the provisions of article 19 which gives power to this Parliament to make laws and impose reasonable restrictions upon the exercise of the right. These two articles have got to be read together in order to estimate the power of Parliament to enact a particular measure. That must be remembered by my friend, Mr. Bhupesh Gupta. He cannot take article 13 by itself.

RAJKUMARI AMRIT KAUR (Punjab): I would like to have a clarification before the discussion begins. The Attorney-General has said that this Bill can be justified if it falls within the purview of article 19 which is suspended because of the Defence of India Rules. Now, does that mean that if the Defence of India Rules disappear, as I hope they will before long, that this Act will then become invalid?

DIWAN CHAMAN LALL: May I, with your permission, Sir, say a few words? I am sorry to intervene in this debate because a great deal has already been said by my learned

friends sitting behind me but we are not in this issue concerned either with the opinion of the Attorney-General or with any fictitious point of order if my learned friend will permit me to say so. Sir, there is no point of order before you. There is an objection but not a point of order because a point of order has to be based upon the Constitution. All that my learned friend says is this. Because there is article 19 of the Constitution, because there is article 13 of the Constitution, because there is article 358 of the Constitution, therefore, this motion that is to be moved by my learned friend cannot be moved on the floor of this House. If you examine all those articles you will find that there is nothing in those articles which can prohibit or prevent this House from considering this motion. What does article 19 say? It says:

"All citizens shall have the right—

• * * *

(f) to acquire, hold and dispose of property, and

(g) to practise any profession"

Article 13 says:

"All laws in force in the territory of India immediately before the commencement of this Constitution, in so far as they are inconsistent with the provisions of this Part, shall, to the extent of such inconsistency, be void."

"The State shall not make any law which takes away or abridges the rights conferred by this Part and any law made in contravention of this clause shall, to the extent of the contravention, be void."

This is quite clear, absolutely definite, reading by itself, but you cannot read it by itself. You must read it along with article 19 and what does article 19 say? Not only does it say that all citizens shall have the

right to acquire, hold and dispose of property but also that nothing in this particular article shall restrict the right of Parliament to make a motion for the purpose of imposing reasonable restrictions on the exercise of the right conferred by the said sub-clause. That is without the emergency. And if an emergency has been declared then article 358 is attracted.

AN HON. MEMBER: It is absolutely final.

DTWAN CHAMAN LALL: My hon. friend here says it is absolutely final.

Now, article 358 says:

"While a Proclamation of Emergency is in operation, nothing in article 19 shall restrict the power of the State as defined in Part III to make any law or to take any executive action which the State would but for the provisions contained in that Part be competent to make or to take, but any law so made shall, to the extent of the incompetency, cease to have effect as soon as the Proclamation ceases to operate, except as respects things done or omitted to be done before the law so ceases to have effect."

Therefore, Sir, we are in a state of emergency declared by a Proclamation and we are perfectly competent to decide the fate of article 19 by any law that we may make or any motion that may be moved by my friend here.

SHRI B. K. P. SINHA: Sir . . .

MR. CHAIRMAN: I do not think it is necessary to debate further on this but if you think that you must, then please do.

SHRI B. K. P. SINHA: I do not propose to traverse the ground already covered by the previous speakers. I would urge for your consideration and the consideration of the

House another aspect of the matter. In any country which has a written Constitution, whose Constitution is based on checks and balances, questions of *vires* and validity of legislation often arise. In such situations the legislatures of those countries, whether it is Congress of the United States or the Parliament of India, unless something is patently and manifestly beyond the *vires* of the legislature or patently and manifestly unconstitutional since they refuse to act as a court of law, proceed with the matter. This is the view which has been taken in the past even in the provisional Parliament. I remember on several occasions when such issues which were on the border line arose, the Speaker, Mr. Mavalankar, observed that Parliament was not a court of law and unless something was patently and manifestly beyond the purview of Parliament, Parliament should proceed and, thereafter, leave the courts to adjudicate. Mr. Bhupesh Gupta or others who have spoken from that side have not indicated anything to suggest that it is patently and manifestly beyond the purview of our legislative competence.

MR. CHAIRMAN: I thank the hon. Members for the assistance they have given me in coming to a conclusion. *Prima facie* I think we can go on with the discussion, but I do not wish to give any ruling, because in the Central Legislature it has been the accepted practice for the Chair not to take upon itself the responsibility of deciding whether the House has the legislative competence to entertain a Bill or whether a Bill is *ultra vires*. When any such question is raised, the usual practice has been to leave the matter for the decision of the House. The main reason for the adoption of this course is that a question relating to the legislative competence of the House or the constitutionality of the proposed legislation often involves much difficulty and complexity and it is the function of the courts and ultimately of the

[Mr. Chairman.] Supreme Court to decide such a question. The Presiding Officer should not arrogate to himself the functions of the court, specially as he has not the facilities or the material on which to come to a satisfactory decision. It is the sole privilege and duty of the House to decide every question that arises on a motion moved by a Member. So, if the matter is left to the House to decide, the House may reject the Bill, if it is of the view that the Bill is *ultra vires*. If, however, the House accepts the Bill, the party aggrieved will still have the remedy in the courts and ultimately in the Supreme Court. This question came before the Central Legislature on various occasions and the accepted practice has been as stated by me.

SHRI BHUPESH GUPTA: Straightway I move that the Bill be rejected, the Bill be not taken up.

MR. CHAIRMAN: No, no. Now, I allow the discussion on the motion. The House shall proceed to consider the Bill. The House can reject the Bill.

SHRI B. R. BHAGAT: Sir, I beg to move:

"That the Bill to provide in the interest of national economic development for compulsory deposit and for the framing of a scheme in relation thereto, as passed by the Lok Sabha, be taken into consideration."

Sir, I am glad that the legal and constitutional cloud has been cleared and I shall try to explain the provisions of the Bill. At the very outset, I would like to mention that the idea of introducing a compulsory savings scheme is not a new one and has been under consideration for the past several years. In fact, as early as in 1958-59, the National Development Council had expressed a view in its favour. We were also trying to secure the co-operation of trade

unions and employers for its introduction. As a result, however, of the situation created by the emergency and the paramount need for, finding additional resources to meet the growing costs of development and defence, the Government came to the conclusion that it was *no* longer possible to rely on the proceeds of taxation and voluntary savings alone and that introduction of some element of compulsory savings was unavoidable.

The Bill before the House is a comprehensive measure and seeks to cover all the major sections of the community who can be expected to have some margin for savings, however small that might be. It cannot be denied that compulsory savings would impose some hardship, particularly on the lower income groups. No one would have been happier than ourselves if we had the means of eliminating these groups from the scope of compulsory savings. But in our country, by far the major portion of the population is poor and unless the poorer sections are also made to save, we cannot hope to build the country's future prosperity.

The opinion of the Attorney-General on the constitutional validity of the Bill has already been laid on the Table of this House. Hon. Members may have also seen reports of the discussions in the other House which have since been circulated to them. I have nothing much to add to these issues except to confirm that, in our view, Parliament is fully competent to legislate on a measure of this type and that the restrictions which this Bill seeks to impose are reasonable restrictions and are in the interests of the general public within the meaning of articles 19(5) of the Constitution. Government are taking powers to provide for suitable reductions or exemptions, wherever they may be justified, to ensure that the Bill does not impose any undue hardship. The schemes to be drawn up will be laid before Parliament and hon. Members would have full

opportunity to suggest whatever modifications that they might consider necessary.

Considerable opposition has been voiced in regard to the inclusion of persons liable to the payment of land revenue in the scheme of compulsory savings. It has also been suggested that if it is not possible to exclude this category altogether, a higher exemption limit may be fixed for them. We have very carefully considered these suggestions. May I inform the House that before the Bill was drafted, there were detailed discussions with the Chief Ministers and Finance Ministers of the States and the conclusion reached was that in a comprehensive legislation of this type, it would not be appropriate to exclude the rural sector which has also had its fair share of rising incomes and growth in agricultural production and economy? A very large proportion of investments made by Government has been on multipurpose river valley projects for providing irrigation and electricity facilities. The main benefit from these projects cannot but be assumed to have accrued to the agricultural classes. On the other hand, land revenue rates have not increased in the same proportion as the other forms of taxation. It should also be borne in mind that on an average the land revenue liability is less than 2 per cent, of the total agricultural income and as such compulsory deposits at about 50 per cent, of the land revenue payable at the rates in force in 1959-60 cannot be construed as onerous. Although for administrative convenience the Bill provides for the maximum rate of compulsory deposit at 50 per cent, of the current land revenue liability, the scheme shall be so devised as to ensure that the deposit does not exceed on the whole 50 per cent, of the land revenue payable according to the 1959-60 rates. This is intended to reduce the extra burden on the land-holders in the States where the land revenue rates have been increased in recent years. Nevertheless,

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with a view to removing the hardship on small landholders, we have agreed to exempt all those whose land revenue liability is less than Rs. 5 per annum by making necessary provision in the scheme to be drawn up. As a result of this exemption, almost half the total land revenue payers would be excluded from the scope of compulsory savings. I might add that some of the less developed States, whose need for resources is very much more, were urging for a lower exemption limit. We have not, therefore, found it possible to agree to any further increase in the exemption limit.

The Bill allows salary earners of Rs. 1,500 or above per annum but who are not subject to income-tax and who are already contributing not less than 11 per cent, of their salary in the form of life insurance premia, contributions to recognised provident funds and in 10 or 15-year accounts of Cumulative Time Deposits with the post offices to be exempted from the liability of payment of compulsory deposits. This exemption would go a long way in removing the hardship that would otherwise have been caused to this category of persons who are already saving a good part of their income.

It is often said that a salary earner of Rs. 1,500 or above per annum but below the income-tax level, has no margin of savings. I readily concede that the capacity to save at this level is limited. But it should also be remembered that there are others and a much larger number indeed whose lot is much worse. There is thus every justification for expecting the

12 NOON salary-earner of Rs. 125 a month to make some contribution in the interest of the country and in his own interest. It is precisely because we are convinced that relatively speaking, lower income groups are more in need of inculcating the habit of savings that it was found necessary to include them in the scheme of compulsory savings. In their case, the Bill should

[Shri B. R. Bhagat.] be conceived more as a measure of radical social reform than as a means for providing resources for Government. The money will be returned intact with interest at 4 per cent, per annum after five years. The deposits will be protected from attachment in respect of all other liabilities. The depositor will also have the right to nominate a person or persons to receive the amount in the event of his death without the production of legal proof of title. These features, hon. Members would agree, have the effect of earmarking these deposits like the provident funds for meeting the future needs of the depositor and his family and we would urge the House to liken them as such.

The Bill provides ample safeguards for the removal of hardships. In the case of land revenue payers, the scheme will provide for the reduction, suspension or remittance of compulsory deposits as and when the land revenue liability itself is reduced, suspended or remitted. Necessary power is also being taken to provide suitable exemptions wherever justified. The working of these schemes will be kept constantly under review and we shall take whatever action is necessary to *remove* any hardships or difficulties that the schemes might impose.

Sir, before I conclude, may I say that this is an altogether new and novel measure which is being promoted in the interest of national economic development? I have no doubt that once we inculcate the habit of saving regularly, which this Bill seeks to impose on all of us, we would have paved the way not only for our individual financial security, but, which is more important, for the future prosperity and strength of our country. It is only through the combined efforts and sacrifices of all sections of the community that our nation of 440 millions can succeed in breaking down the barriers of its economic backwardness and poverty.

RAJKUMARI AMRIT KAUR: May I ask one question whether, this being an emergency measure, it will become invalidated the moment the emergency ceases? Or does it continue?

-SHRI B. R. BHAGAT: I cannot do anything better than quote the Attorney-General himself on this particular point which he said in the other House. He said:

"In any event, if I may say *so*, I have not taken the emergency into account nor the suspension of article 19 which does not make what I have said irrelevant. But the hon. Members may well see, that what I have said—the effect of it— may be suspended for the period of the emergency".

So, the only effect is, he has not decided the legal competence or constitutionality of it on the basis of the emergency. What he meant was that during the emergency, it cannot be challenged in a court of law but its validity holds as a normal measure.

SHRI J. VENKATAPPA (Mysore): Before proceeding further, may I seek a clarification?

MR. CHAIRMAN: I am sorry. I am now on my legs.

The question was proposed.

MR. CHAIRMAN: There is one? amendment of Shri Niren Ghosh for reference of the Bill to a Select Committee which he may move. (*After a pause*) He is not there. Mr. Bhupesh Gupta.

SHRI BHUPESH GUPTA: Mr. Chairman, since you have given the ruling that we can proceed with the consideration of this measure, with your blessing, 'Sir, I proceed with that task. Now, I think the thing should be discussed from two broad angles, one legal and constitutional and another, social and economic. That is how I should like the matter to be considered

by this House. Whatever may be our views in the matter, I think on this point we shall all agree that there is disagreement in the country about this Bill, both in respect of its legality and in respect of its social or economic content. Therefore, let us discuss this matter in that spirit of public debate where we want to bring out what is just and right. Maybe what I am going to say is not acceptable to some or partly acceptable or partly unacceptable but then it applies to others as well when I have to listen to them. Naturally, over this matter we require, again I say, a measure of mutual forbearance but what is more, mutual understanding. Right at the beginning I wish to make it clear that we are not satisfied by the legal and constitutional exposition that was given of it in the other House by the Attorney-General earlier through a written statement by him, circulated by the Ministry. Now, at the beginning, when I was dealing with this matter on a point of order, I made it clear that if the Government wanted to take cover under article 358 which clearly suspends the fundamental rights under article 19, I could understand that position because we are competent here to pass a law of this kind, because article 19 stands suspended under the Proclamation of emergency. I concede that point but when I see the Attorney-General trying to make out that even without article 19 being suspended this law would be in order or this Bill would be in order, would not hit article 13 (2) of the Constitution, I beg to disagree with him, and presently I shall explain why I do so.

Mr. Chairman, you know that our Constitution in Part III deals with certain fundamental rights or 'Right to Freedom' as it is called under article 19. Article 19 empowers the Government or Parliament to impose what is called under article 19 (2) certain reasonable restrictions on the exercise of the right conferred by the said subclause, etc. etc. Article 19 (1) defines what are the rights of a citizen and

there they include the right to property, right in relation to property. These are the fundamental rights. Then article 19 (2) empowers Parliament to impose certain restrictions. These restrictions must be reasonable restrictions. And it has been contended and accepted by the lawyers opposite that the question of reasonableness is one which is justiciable under article 32 of the Constitution and which I can take to the court if it is denied after the Bill is passed. Anybody can go to the court and if he ignores article 19 being suspended, he can challenge under article 19 the reasonableness of this particular measure and seek remedy. This is the position. If the emergency were not in force today it would be open to anybody to go to the Supreme Court and make a test case; even with the emergency, I believe, they can do so. Now, assume the case when we are not having in mind article 358 which suspends article 19 because emergency is a temporary measure. But this Bill is a permanent Bill on the Statute Book. I could have understood it if it had been said in this measure that this Bill shall end with the period of emergency. Then naturally, the protections available under the emergency will be available to the measure. But since it is a permanent law now, we have to consider it in separation from the contingency, namely, the emergency. Where *do* I come? I come to a situation—if you eliminate the element of emergency—where I have to test whether this measure interferes with or impinges upon article 19 and whether the restriction that is placed is reasonable. If it is reasonable restriction, I have no remedy. If it is unreasonable and not considered to be reasonable, then the law will be regarded *ab initio, ultra vires* the Constitution. This is the position.

Now, let me deal with that aspect which provides for reasonable restriction. So far what we have got? Hon. Members should consider. We have got the opinion of the Finance Minister.

{Shri Bhupesh Gupta.]

As far as the Treasury Benches are concerned, Mr. Chairman, they think they are the most reasonable people on earth.

SHRI SHEEL BHADRA YAJEE (Bihar): No.

SHRI BHUPESH GUPTA: Yes, they think so; you may not think so, but they think so; they think that they are the most reasonable people on earth, God-chosen people, that whatever they say or do, at least as long as you have net pulled them up, or the country has not pulled them up, is reasonable. Therefore, we are not concerned with what the Treasury Benches think as reasonable or as not reasonable. It may be reasonable in some cases; it may not be in some other cases.

Now, the Finance Minister who has been the sponsor of this Bill has said that it is reasonable. We cannot ask the Finance Minister to judge whether it is reasonable or not. No one can be judge in his own cause—it is a principle of natural justice. Therefore, whatever the Finance Minister says about the reasonableness or otherwise of the Bill is to be completely discounted, because we do not accept the principle that one can be judge in his own cause.

SHRI SANTOSH KUMAR BASU: May I ask how it is his own cause? He is not personally interested in this matter. He represents Government of India, the Union of India, and the people of India in such matters.

SHRI SHEEL BHADRA YAJEE: The nation also.

SHRI BHUPESH GUPTA: Certainly, he represents Mr. Santosh Kumar Basu as well; I have no doubt about it; I am not concerned with the legal point of it. Mr. Santosh Kumar Basu will help me; I am a junior man compared to him. Sometimes younger people can interrupt in his matter, but not

senior people, good to be pur uncles. Now, the position is this. (*Interruptions*). No, I say, help me if I am legally wrong; I am not concerned with Government. I say the Finance Minister says this is reasonable. Certainly he should have had the support of others; I do not deny it; I am not questioning it. But are we to be satisfied with the Finance Minister's subjective satisfaction, or the satisfaction of some others? This is the question. I am not satisfied. Then how this issue should be settled? I am told that in the Constitution the issue is justiciable. "Justiciable" does not mean, with all respect to Mr. Pathak, the eminent rising star or, rather, the star absolutely at the top, twinkling, twinkling, sometime here. I can tell him that he is wrong. "Justiciable" does not mean that anybody can give any view. My views will not be regarded if I were to give a view to cover the provision which provides for 'justiciable'; *ifc* is not that. "Justiciable" means "justiciable" by a court. Have we got the opinion of the court that this is a reasonable restriction? Attorney-General is not the court. Attorney-General in this matter came as the law representative of the Government or, shall we say, as the law officer of the Government. As you know, Sir, our Law Minister wanted to be himself the Attorney-General; he proposed a Bill; discussion was going on that these posts should be combined, that the Law Minister and the Attorney-General should be same, like the Siamese twins. Sine* we are not having Siamese twins, we have got the Attorney General to come here and give an opinion but mind you not as a court; his opinion certainly has to be valued; he may be here. But then we have disposed of the Supreme Court altogether. If the Government really wanted to find out that it was a reasonable restriction, they should have referred the matter to the Supreme Court for its opinion because, under our Constitution, when you have certain doubts with regard to certain measures contemplated, or even passed, you should

pass them on to the Supreme Court for their opinion. The 'justiciable' aspect comes there, and if they come armed with the opinion of the Supreme Court, I would have accepted it for the simple reason that they have conformed to the requirement of our Constitution, that that has been subjected to examination by the Judges in terms of the Constitution, and as such, well, the requirements with regard to justiciability have been fulfilled. It may or may not be to my liking, but I could have not say. Now, I have say because it has not gone to the Supreme Court. I ask: Why the Government did not refer it to the Supreme Court? They are referring Sera-juddin matter to the Supreme Court. They referred Kerala Bill to the Supreme Court. They referred certain other Bills to the Supreme Court, and certain matters are being referred to the Supreme Court even now, to our Judges there. Then why this provision in the Constitution was not fully used in this case? They knew the Supreme Court would apply its mind in a different way. Now, Attorney-General, I submit, Sir, came to advocate a case rather than adjudge a case. I have read all his statements, and he was making an advocacy for the position taken by Government.

SHRI RAJENDRA PRATAP SINHA (Bihar): May I know if my hon. friend only accepts the view of ex-Attorney-General and not that of the present Attorney-General?

SHRI BHUPESH GUPTA: Yes, yes, I am coming to that. It is just as I thought; I anticipated it.

MR. CHAIRMAN: You proceed.

SHRI BHUPESH GUPTA: Now you see how wonderful. When a lawyer like Mr. Setalvad gives a view and it does not suit you, you reject it in the case of detenus, and Defence of India Act you would not allow me to discuss.

SHRI RAJENDRA PRATAP SINHA: You are also rejecting similarly.

SHRI BHUPESH GUPTA: That is right. I am not rejecting the view. He has not gone into this matter. I am coming to that. But now you come with a junior man, Mr. Daph-thary and ask us: "Accept it straightway." Heads I win, tails you lose. This is your dispensation towards us.

SHRI RAJENDRA PRATAP SINHA: So is the case with you.

SHRI BHUPESH GUPTA: No, no, it is not that. I said this may be a point of view; I did not ask you yesterday to accept everything; I asked you to consider it.

SHRI RAJENDRA PRATAP SINHA: Quite right.

SHRI BHUPESH GUPTA: I ask you to consider this thing. I am a very independent man in such matters. Please do not break the thread of my argument.

Now, Mr. Chairman, what I was saying was that justiciability has not been met. Therefore, I say, Government should have referred it to the Supreme Court. Now, let us see the Attorney-General; the Attorney-General thinks here that it is a reasonable restriction, and we are asked to take it. Now, we will examine it. After that we will come to the conclusion. And what did the Attorney-General say in the other House? Attorney-General clearly is not a Judge. He was no substitute for the Supreme Court tackling the problem of justiciability. Agreed? He is nodding his head. Quite right, quite right. He came, shall we say, as the law officer of the Government. Let us hear what he said there. How can you settle a matter? Either you can settle a matter as a Judge, under the terms of the Constitution, or as one who knows economics, who knows public affairs' relating to this matter, and no other. This is a matter concerning economics, whether a particular quantum of saving taken from a particular category of people would be a reasonable restriction or an unreasonable restriction. It

[Shri Bhupesh Gupta.]

is in a way a question of fact; the material factor here you should understand, you should take that into account. Factually, it relates to economic factors, cost of living, prices, etc.; everything has to be taken into account in order to see whether it is a reasonable restriction. Of course I realise, if you take ten percent from a man whose income per month is a million of rupees or a lakh of rupees, it is a reasonable restriction. But if you take your ten per cent, from, say, a man who gets an income of Rs. 150, nobody will say, it is a reasonable restriction, everybody will say it is an unreasonable restriction. We come from the sphere of abstract law to the sphere of economics. Now, this is what the Attorney-General said in the other House, and I quote.

"I decline to enter into the domain of economics of which I know nothing, of politics, of which I know less, but it would appear that in the context of the present national situation some form of compulsory saving is essential in the national interest."

Now, here the Attorney-General himself says that he knows nothing of economics. Mr. Chairman, it is a matter relating to economics. When, what kind of saving, what percentage of saving taken from which community would be reasonable or unreasonable is not a matter of jurisprudence. It is a matter of common sense. It is a matter of economic assessment of the position of different strata in the community in relation to the cost of living and other economic factors. And we had our Attorney-General, learned as he is, giving an opinion when he himself admitted that he knows nothing of economics. Where do I stand? Therefore, the Attorney-General does not judge this matter as the Judges of the Supreme Court do. It is a question of fact. He is not a Judge of the Supreme Court, nor did

he judge this matter as such. According to his own admission: As an economist? Which he does not claim to be at all. Then in what capacity did he judge it? As a lawyer? Then, yes, we may differ with him.

Now, it is not 'for the lawyer. Then it would have been provided for in the Constitution. Now, when we want to consider anything justiciable, we have in mind a court of law or a tribunal. We do not have in mind either the Law Minister or the Attorney-General or any law officer of the Government of India. I think I am absolutely on a firm ground in this matter. Therefore, I say, with all respect to our Attorney-General, that the Attorney-General entered a domain about which he does not know—an his own admission—about which seems to be very ignorant, namely, economics. And having entered it, he ventured to give an opinion which contradicts facts of life. Therefore, I say this is my main contention with regard to this.

Now, the Attorney-General said that he is satisfied. Well, it is a subjective satisfaction, Mr. Chairman. If I say that in dealing with a proposition of this kind, it is possible for a man to be carried away by both objective reactions and subjective reactions. Now, if I say that, the Attorney-General being a very rich man in this matter—because lawyers, I suppose, are usually well placed in life materially—would be carried away by subjective predispositions. That is to say, savings towards compulsory savings from the poorer sections of the community would not strike him to be very, very unreasonable, not because he means any ill-will to them, but because of the very circumstance of life, the impact of the life in which he is placed today.

I am reminded of a historical analogy. When there was about to be the French Revolution, Queen

Marie Antoinette was told that the people were starving and there! would be revolution. She said, "Oh, there is no food. Why can they not get cakes, pastries and so on?" This is what Marie Antoinette said. If this question was put to some *poor* people or middle class people, the answer would not have been the same. Therefore, Marie Antoinette judged the situation from her subjective angle where she thought that if the hungry people could not get bread, they could at least get cakes and so on. It is understandable in the case of Marie Antoinette. But would it be understandable in the case of Jacobins or Girondins or other followers of the French Revolution? It may not be. Therefore, "with all respect to the Attorney-General, I say that he was carried away by subjectivism that brings me to the unreasonable character of the Bill.

If rich men are concerned, certainly you can take. I have no objection. I will support it. After all, the Indian princes take away rupees five crores and fifty lakhs annually and so far they have given to the National Defence Fund only Rs. 30 lakhs. Take away 20 per cent. 50 per cent, or even 90 per cent, from them. I can understand it would be reasonable. But would it be reasonable to levy on the common man in this manner? Would it be reasonable in the case of grade II, grade III, grade IV employees, the small traders, petty businessmen, professional classes and the peasantry in the countryside of our country? I say, no, it is not reasonable. If the matter was placed before a Supreme Court Judge, reasonable men as they are, he would have taken into account the possible repercussions of this compulsory deposit scheme on all sections of the community, specially the poor. They would have come to the conclusion, I submit, that it is unreasonable.

Mr. Chairman, therefore, I say that this is my legal objection and cons-

titutional objection to it. Another Supreme Court advocate, Mr. R. K. Gang, has written an article in "Link," to which my friends here are very much allergic. But I would ask them not to get allergic over this matter. It is "Link"—no doubt about it—of May 5.

SHRI RAJENDRA PRATAP SINHA: It is your paper.

SHRI BHUPESH GUPTA: Thank you., It is not my paper. You think anybody who is not with you is with me. But the world is not like that. There are many people who intensely dislike you and also dislike us.

SHRI A. D. MANI: This is because you dislike them.

SHRI BHUPESH GUPTA: This is not the issue whether I dislike them or not.

MR. CHAIRMAN: Mr. Gupta, please continue.

SHRI RAJENDRA PRATAP SINHA: You are the "Link."

SHRI BHUPESH GUPTA: Sir, the P.S.P. has been lost in its politics. And now they seem to be losing their sense of humour also.

SHRI RAJENDRA PRATAP SINHA: You do not appreciate humour.

SHRI BHUPESH GUPTA: I know you were a man of humour some four years ago. But, Mr. Chairman, with the debacles of the P.S.P. they are losing their humour.

MR. CHAIRMAN: Please proceed. Please let him proceed.

SHRI BHUPESH GUPTA: Thank you, Sir. He writes:

"Chief Justice Patanjali Sastri rightly observed that in evaluating such elusive factors and forming one's own conception of what was reasonable in a given case, it was inevitable that the social philosophy and the scale of values of the judges participating in the decision would play an important part"

[Shri Bhupesh Gupta.] Judges are not to be separated from the context of life. Chief Justice Patanjali, I believe, said this thing. There are many other things. Surely, he is not an advocate. This is a different view point given here. Mr. Garg is an advocate of the Supreme Court. He is well known on the legal side. I would ask the hon. Member to consider and also my P.S.P. friend, if they are not allergic to this magazine, to go through it.

SHRI RAJENDRA PRATAP SINHA:
Thank you.

SHRI BHUPESH GUPTA: Therefore, I say it is wrong. Now, Mr. Chairman, my objection to it is about poor people. You are taking money from them and you will return it after five years. You are asking the grade III and grade IV employees to contribute. I say you make an exception in the case of poorer people. You say that if he pays provident fund and contributes to life insurance, which comes to 11 per cent., he will not have to pay. What is left after paying 6 or 8 per cent. to the provident fund as his contribution? What is left with one who earns Rs. 125?

Now, you consider, Mr. Chairman, that today, according to the cost of living index and figures given by the Reserve Bank, the poorer sections of the people have to spend nearly 60-70 per cent. on their family budget on food and certain other very essential necessities of life. After paying for food, oil and such other things, he is left with nothing. Is he in a position to save? This is the question, Economists in the various committees set up by the Planning Commission and the Prime Minister himself, they have all admitted that the overwhelming majority of our people are not in a position to save. They are running in deficit. Agricultural indebtedness is of the order of Rs. 1,000 crores a year according to the report of the 'Rural Credit Survey'. Am I to understand from this figure that our agri-

culturists, by and large, are in a position to save, or am I to understand that they live on debt and are not in a position to save? They are not able to make both ends meet. What am I to conclude? Certainly I will conclude that they are people who are not in a position to save and yet large sections of the people are covered under the compulsory deposit scheme.

What about the Government servants? If you refer to the report of the postal savings department—these are given in the Budget papers—you will find that in the last three or four years, the trend is more towards withdrawals than deposits. Certainly, money you can see more but there is an increasing rate of withdrawals from the small savings with the postal banks and so on. What does it show? It shows that the categories of people, many of whom may be covered under the compulsory deposit scheme are not in a position to save but who will be withdrawing from whatever savings they have made in the past. These are the economic facts. You cannot escape it. Then they brought out an 'Economic Survey' of savings in the country. That again shows that the savings in these sections of the community are declining. It is bound to be so. The prices are rising. Thirty per cent. wholesale price rise took place under the Second Plan and now it is rising which means cut in consumption, which means more drawings on the earnings for maintaining themselves. The power to save is declining. The power to save is not increasing as far as the vast masses of the people are concerned.

Certainly, according to the report of the Committee which has been appointed to go into the national income—the Mahalanobis Committee—it seems that the 10 families in the country which had Rs. 200 crores of assets or wealth in the industrial complex, have now got Rs. 300 crores. For them it is an increase but for the poor man it is a decrease. The Government employees' condition is

what? What is happening to them? Their housing conditions are bad, medical bill has gone up, the cost of education has gone up for their children and the prices are rising. Other taxes have been imposed. Are we to take it, in the light of these glaring facts of life that these people are in a position to save? What they really need is relief. You should reduce the prices and so on. Lift the incidence of heavy taxes from them, at least partially but instead, you say 'No'. The grade IV employees, the Grade III employees, will have to pay compulsory deposits—many of Grade IV but all Grade III—and this will be deducted at source. It is a strange thing and according to the Pay Commission report and other reports of the Government, whatever they are getting does not cover the rise in the prices, namely, they are not in accordance with the recommendations of even the Second Pay Commission and when the situation is such, you come with the compulsory deposit scheme on them and tell them: 'Give the money'. Mr. Mofarji Desai says: 'After 5 years I will return with interest.' What a benevolent gesture? I am a poor man, mother is starving, my children go without education, my son is ill without treatment and I have no money and at that time when I am struggling hard in my life for my mere existence and survival, Mr. Desai comes and tells, under his compulsory deposit scheme, whatever happens to them in the name of the country, in the name of national defence and all that 'Give the money and I shall pay you back after 10 years with a pittance of 3 per cent, interest.' What a gesture!

SHRI B. R. BHAGAT: Four per cent.

SHRI BHUPESH GUPTA: Will it save my mother? Will it help my son who is to go to the school at the age of 10? What happens to his education in the course of the next 5 years when the money will be received? Will not his career be

ruined? Then you are creating unemployment. My son's career will be ruined. Similarly, there may be people ill without treatment. Some of them may even die because of this kind of thing. Therefore, the whole thing is misconceived as far as the poorer sections of the people are concerned. Our peasants, our masses are paying rents already. Land revenue has gone up as far as the smaller sections of the peasantry are concerned. There comes Mr. Desai and says: 'Raid his house, take the money from him, no matter what happens, whether he saves or not—it does not matter—take under the compulsory deposit scheme.' It is pick-pocketing on a large scale under the authority of the State. Every single pocket in the country will have been picked under this scheme by Mr. Desai in a manner which is unethical, unsocial, inhuman and borders on brutality. That is what I say. Therefore, we are opposed to these sections of the people being hit. You need not go in for compulsory savings to these people. When the national emergency arose and there was a call for National Defence Fund, it was the poorer sections of the people who competed with each other in making contributions. The needy in the family, the mother and daughters of our working people, the children of poverty, came in thousands to pour out whatever their savings were to the Fund when the multimillionaires were making money, thriving in an emergency situation. They did not give. The Delhi workers save Rs. 20 lakhs to the National Defence Fund but how much the multimillionaires gave proportionate to their income. I would like to know. The Ahmedabad workers brought in money out of their hard-earned income, living on semi-starvation level some of them in the name of the nation and patriotism but how much Amibabal Sarabhai, Kasturbhai Lal-bhai and these people brought in to the National Defence Fund, relative to the wealth of these people?

[Shri Bhupesh Gupta]

Nothing. What they gave is a pittance. It is like giving some doles to the destitutes. We do not want such gestures from them. We can certainly have a compulsory deposit scheme well organised, well formulated whereby we can compel the princes, the multimillionaire classes, the type of Dalmia-Jain Group or Ruby General Insurance Company, the Birlas and the whole lot of them, to disgorge their "1-gotten wealth so that the nation can get on with its task. Instead of that, you have decided on a course—not you but through you I may tell the Government—which is a perilous, dangerous course whereby they want to raid the homes of the poverty-stricken people who are crying for relief and assistance from the Government so that they can take away the savings. Wherefrom will they get their savings? I think in order to meet the needs of the scheme people will have to borrow more. "The working class, the peasantry, the poorer sections and the small Government employees are not in a position to save. Yet just because they get Rs. 125 they shall be asked to contribute and deductions will be made. They will have no other alternative but to intensify their borrowings. "You are promoting compulsory indebtedness of the masses of the people. This is a scheme which is in every way abhorrent. It is no use trying to make out that this is a new matter. Yes, we have been suggesting taking wealth from the rich but we never thought this would be done. What shall I say?

I speak today with agony in heart for those men for the Government servants and other employees in the offices, the middle-class professional people, the small trader and business men or a small trader probably running a stall who would be always afraid of the oppressive actions by those who will implement this scheme. In everybody there will be a mortal fear of being confronted by the demands under the compulsory deposit I

scheme. Therefore, it becomes, as far as the people are concerned, not only an economic onslaught on them but a system of oppression which many will be unable to escape. I say—since the debate will continue and we are not taking the Vivian Bose Commission Report and that is why I speak—that the whole thing is unjust. A little concession he has given. What a wonder concession! Mr. Desai's statement on 20th April was a magnificent statement of generosity and gesture. He said: 'I have given you a concession provided you pay contribution of the order of 11 per cent, of your income to the provident fund or in life insurance policy and you will be exempted if you are below the income-tax level'. What a nice thing? I should have thought that our Ministers will talk a little sense over such matters. Does he not know that the people are not in a position to pay? Eleven per cent, of their income, if it goes, hardly anything is left. Eleven per cent, means to a person who earns Rs. 100 or Rs. 125—you can calculate—it means nearly Rs. 11 plus something more on Rs. 25 which will mean another Rs. 3 or Rs. 4. If he has to pay Rs. 15 out of his income, how much is left? How can he meet the requirements of his life? Therefore this is nothing. This is an eyewash. This is simply an eyewash of the Finance Ministry to make it look as if a concession has been given. Everybody has resented it and the bluff has been called much quicker than we thought

Therefore, Mr. Chairman, we cannot support this measure as it is. If the scheme is one of mobilising compulsorily the savings of the British and foreign private investors in our country who send away every year thirty to forty crores of rupees, then I would have supported it; if the scheme is such that the Maharaja of Jaipur out of the privy purse of eighteen lakhs of rupees that he gets, is to pay sixteen lakhs of rupees, I would support it; if the scheme is

such as would compel Mr. G.D.Birla, instead of trotting round the United States of America and San Francisco, to disgorge the greater part of his ill-gotten wealth, I would wholeheartedly support it. If this scheme means getting the resources from the top people in the high finance and big business, I would support it. On that aspect of the matter we have a differential approach in this matter. If it is reasonable we support; if it is unreasonable, we oppose and I think here the big business people will know how to evade and the poor Government employees will never know. It will be deducted from their salaries.

Mr. Chairman, you know—and this is my last word—that when the big capitalists die, when the multi-millionaires die, what happens. When they are alive, they are very rich and after their death, when it comes to the question of paying death duty or the estate duty, it is discovered that they die hard, nothing left, all gone. Then, they will know how to avoid it. I do not want to say much. I think the Bill, as it is, is such that we cannot support it. We have made our position clear in the other House and I will again make it clear in this House that from the point of view of social objectives of the plan, social ethics, from the point of view of the masses of our people, I condemn this measure. It should be challenged by every right thinking man who has the good of the people at his heart.

SHRI VIJAY SINGH (Rajasthan): Mr. Chairman, this is one of the few Bills in the history of Parliament which has raised so much passion and prejudice and constitutional discussion. We were hearing this discussion on this Bill for the past one and a half hours and I am sorry to say that on a Bill of this importance which should deserve careful consideration of the House, we have not been enlightened on the essential parts of it. Time, we know, so far as the Members of the Congress Party

are concerned, is generally limited and, therefore, much as I want to do, I will have to confine my remarks only to the few salient points that are contained in the Bill.

Mr. Chairman, as we all know, this is a new measure, as the Finance Minister himself had made out in the Lok Sabha, and yet, if I may say so, the principle underlying the Bill is not an entirely new one, so far as the fiscal history of this country is concerned for, if I remember aright, in 1943 the Government of India introduced a measure of this sort. The scope of the Bill that the Government of India introduced in 1943 was rather limited and considered from the point of view of quantity, the scope of the present Bill is too large. Though there may be no qualitative difference between the two Bills, the mere quantity itself makes a lot of difference. The Finance Minister is well aware of this. He therefore said:

"Both these Bills interject ideas which are admittedly unorthodox. I have deliberately embodied my ideas in separate Bills which are distinct from the Finance Bill so that they can be considered by the House now and in future as measures which are identifiably different from our general Bills and laws governing savings and profits."

After hearing this assurance from the Finance Minister when he introduced this Bill, I think Members should have had the patience to go into the merits of the measure. We should give a fair trial to the measure that is before us and as the Finance Minister has promised, we should discuss at length all these aspects at some time and I do hope that this House will have an opportunity to discuss this. A Bill of this nature deserves serious consideration. Well, I am sorry to say that it has not received that much attention as it deserves. Most of the discussion that has taken place relates to political and constitutional aspects. These are import-

[Shri Vijay Singh]

ant aspects tout more important are the economic and administrative aspects. I would like to place my view point mostly on these aspects, especially the economic. A scheme of this nature is not entirely new to India. As I said just now, it is not entirely new so far as other countries of the world are concerned. The English people tried this scheme during the Second World War. Canada tried this scheme. As I said, time at my disposal is rather limited; otherwise, I would have quoted from the history of these countries to show what they have done in this respect. As we all know, the author of this scheme is the famous economist, Keynes. He had formulated the scheme during the Second World War in England and it is relevant to know what he said then:

"It is not easy for a free community to organize for war. We are not accustomed to listen to experts or prophets. Our strength lies in our ability to improvise. Yet an open mind for untried ideas is also necessary. On economic front, we lack, to borrow a phrase from M. Reynaud, not material resources but lucidity and courage. Courage will be forthcoming if the leaders of opinion in all parties will summon but of fatigue and confusion of war enough lucidity of mind to understand for themselves and to explain to the public what is required and then propose a plan conceived in a spirit of social justice, a plan which uses a time of general sacrifice not as an excuse for postponing desirable reforms but as an opportunity for moving further than we have moved hither towards reducing inequalities".

Mr. Chairman, there are various merits in the plan of Mr. Keynes and what another noted economist had to say on this is also very relevant and

I think I will have the indulgence of the House to read a few portions from the book, "Economics of War" whose author is Mr. Horst Mendershausen. He says directly about this scheme:

"The reasons for preferring such a scheme to other methods of war finance seem numerous, particularly in a democratic society."

Mr. Keynes has referred to this as "deferred pay", it is not compulsory deposit, as we understand it. He says:

"(1) 'Deferred pay' is politically an easier method than taxation-Repayment of the money collected is promised, and the promise will presumably be kept if the Government is honest and the war not lost.

(2) 'Deferred pay' takes purchasing power from the lower income classes, whose consumption expenditure constitutes a considerable fraction of the nation's wealth. Without reducing the spending power of the wage-earning population one cannot curtail overall consumption expenditure to a very high degree. Neither customary income taxes nor government loans are likely to tap this important source of purchasing power to a significant extent.

(3) As an effective means of purchasing power transfer 'deferred pay' helps in avoiding inflation.

(4) 'Deferred pay' like income taxes, cannot be shifted; and

(5) 'Deferred pay' opens up interesting postwar possibilities. Not only may the blocked accounts play a role in combating the first postwar slump, but they make possible the achievement of less unequal distribution of property and income. Since according to Keynes, defei-

red pay will represent a regressive levy with respect to income, the poorer classes will save, under his scheme, larger proportions of their incomes than the wealthier classes of the population and thus increase their share of the national wealth".

Well, these are the opinions of two of the important economists and I have craved your indulgence and the indulgence of the House to quote at great length from them. These are all theoretical considerations. Now, let us turn to the conditions as they are in India and see how these principles will apply here. What are the tasks that we are facing? Is the measure that we are going to adopt likely to help us in this direction? As we all know, India is passing through a crisis and we are at war with China; not exactly war, but undeclared war. This is not a war in the normal sense of the term. Two big revolutions of the 20th century, the peaceful revolution brought about in India under the leadership of Mahatma Gandhi, and the Communist revolution that was brought about in China, are in conflict. What is the outcome of this conflict going to be? It is against this background that we have to consider the various fiscal measures that we are going to adopt in this country. The year 1963 will go down in the history of India as a very important year, not because war was declared or some hostilities took place here and there but because of the important and far-reaching measures that we have adopted in the country. We have to see the present measure against this background and we must bear in mind that what we do in India to combat the present situation and bring about a peaceful change in economic and social matters will not only be a matter of pride for us but it will give guidance and direction to the world as a whole. Do not think for a moment that what I am saying are my personal views. This is the view of the great historian of the modern times, Mr Arnold Toynbee. A few years back he came here to

deliver the Azad Memorial Lectures. He surveyed the Indian condition and this is what he had to say on this point:

"The Indian handling of these common problems of mankind is a matter of great interest for the rest of the world, because Indian approach and the Indian experience may be instructive"~ for people in other countries in which the same problems have to be grappled with."

After describing the abject condition of peasantry in the last 5,000 years, the great historian had the following words to say about India:

"A very large contingent of the world's hundreds of thousands of peasant village communities is contained within the frontiers of India and the noble enterprise of at least giving the peasantry their due share has been taken in hand by the Indian people and their Government ... I imagine the essential point in this enterprise is to help the peasantry to help themselves."

He characterises this as 'so great a revolution on so vast a scale' So, when I said that this great Indian revolution and the great Indian example is going to give a lead to the world, they are not my personal views alone but the views of one of the great historians of modern times.

As I said before, we must be conscious of the great task we have taken in hand. We must know how other countries behave in such circumstances. If I may say so, India is more or less in an identical position as England was placed in the Second World War Churchill said, "We are fighting ourselves alone but we are not fighting for ourselves alone." The fight that India is waging against ignorance, and poverty is not for India alone but for the entire world. In fact Mahatma Gandhi made it clear that our fight was not for

[Shri Vijay Singh.] Indian independence alone but a free India would be a source, of inspiration for other countries similarly placed. In this connection, therefore, it will be but relevant if- we just see how the English people behaved at that time, what sacrifices they made and what fiscal measures they adopted to improve their economy. This again is a lengthy quotation from 'MODERN REVIEW and I will crave the indulgence of the House to read a few lines because it is very relevant here. This is what it says:

"Some idea of the magnitude of the problem of war-time defence in terms of financial resources can be gathered from the fact that in Britain, which spent only about 6 per cent, of the total national expenditure on defence in 1938, the last pre-second world war year, her expenditure on the same head in 1943, the middle period of the war, rose to as high a percentage of the national expenditure as 46."

We are spending as yet only 6 per cent. It goes on to say:

"It is significant that at the same time, the British peoples' consumption expenditure which in 1938 comprised some 73 per cent, was steeply brought down to only about 47 per cent, by 1943. The restriction on consumption was brought about in various ways, partly by war-time borrowings from the public, by heavy tax-imposts upon luxury goods, by voluntary cooperation by the people, the trade unions, business and other organisations. The results obtained would be revealing."

Here is the effect of those measures:

"The effect of these measures upon the British economy was both significant and revealing. The individual citizen in Britain was estimated to spend 76 per cent of his income pay 21 per cent, in taxes

and save only about 3 per cent, in 1939. At the end of the war, it was computed, he had reduced his spendings to only about 54 per cent., or by very nearly a third of what it used to be before, pay 27 per cent, in taxes, and save as much as 19 per cent, that is, the rate of his savings had increased by more than six times its previous level."

This is what the English people did in the Second World War.

(Time bell rings.)

MR. CHAIRMAN: This is to suggest that you might finish your speech before we adjourn.

SHRI VIJAY SINGH: I will take only two minutes. I was conscious all the time . . .

MR. CHAIRMAN: You can take two minutes but you will not continue after lunch.

SHRI VIJAY SINGH: Certainly. Mr. Chairman, therefore, I say that as far as this scheme is concerned, I wholeheartedly support it. We have to bear in mind that this is the first time that the Central legislature is doing something in a matter which was absolutely a State subject. Up till now we have introduced so many things like land reforms, etc. but this is for the first time that the Centre will have direct knowledge about the impact of the various measures that it has adopted because when this scheme will be introduced we will come to know about what the 'Rural Credit Survey' has reported. Till now all these have been paper reports. When we directly go to implement this scheme we will come to know about, them.

As far as the administrative aspect is concerned, as I said before, I will not take the time of the House by going into details: I would only like to say one thing about the rate of interest. I feel that the rate of interest that has been provided here is inordinately low. In order to

make the scheme attractive the rate of interest should be increased. This is also not my view alone but the view of a very important paper, namely, 'COMMERCE', which had to say the following in its issue of 27th April 1963:

"A much neglected aspect of the compulsory savings scheme is the rate of interest. At 4 per cent. per annum simple interest it is unrealistically low as compared with the rates prevailing in the market. It is of course free of tax but that makes no difference for as already shown the main beneficiaries of the scheme will be persons of small and medium incomes. One of the sure means of getting the willing cooperation of the people affected by the scheme is to offer an attractive rate of interest. Six per cent. per annum will be an ideal rate. Given this attraction, the scheme will assume the character of a saving drive enjoying popular support and counteract the odium imparted to it by statutory compulsion."

As I made it very clear, we are discussing this measure in the House at a very late hour. The scheme has already been passed by the Lok Sabha and this House has got no power to alter or amend it. The suggestions that I have made can very well be taken up by the Government next time when they come forward with this scheme.

MR. CHAIRMAN: We shall now adjourn for lunch and the discussion will continue after lunch.

I have decided to postpone the discussion on the Vivian Bose Report to the next session, because we will not have enough time today to deal with it.

The House stands adjourned till 2:00 P.M.
The House then adjourned for
lunch at one of the clock.

The House reassembled after Lunch at two of the clock, THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) in the Chair.

SHRI R. S. KHANDEKAR (Madhya Pradesh): Mr. Vice Chairman, Sir, when this Bill was introduced in the other House, several questions regarding its validity were raised and there was a unanimous demand for taking the legal opinion of the Attorney-General. At the outset, the Government was not in favour of getting that opinion, but on account of pressure from all the sides of the House the Government was compelled to call the Attorney-General to give his opinion. A similar demand was made in this House also. Members from all sides have demanded that a similar opportunity should be given to this House also. This House consists of several eminent lawyers and constitutional pundits and it would be better if the doubts expressed about the validity of this Bill had been answered properly by the Attorney-General. Somehow the Government was not inclined to accept this demand. The other demand was quite reasonable that at least the hon. Law Minister should have been here and should have heard the different viewpoints.

SHRI B. R. BHAGAT: On a point of information—perhaps this was not fully brought out to the House—I said that the Law Minister is unavoidably absent due to very serious illness in his family. He is not in town. Otherwise, he would have been here.

SHRI R. S. KHANDEKAR: Even then it would have been better if the points that would be raised during the course of the debate could be properly dealt with. Now, this Bill raises so many constitutional points and, if I may say so, there are different opinions about the validity of this measure. It is not an ordinary measure. It has so many legal complications. There is a strong opinion in the country and among lawyers

[Shri R. S. Khandekar.]

also that certain provisions of this Bill are against certain articles of our Constitution. I may not be as experienced a lawyer as other learned friends in this House are, but my feeling is that certain provisions of the Bill definitely affect certain provisions in the Constitution. I have gone through the proceedings in the other House very carefully and also I have heard with rapt attention the discussion that followed here this morning. Some learned hon. Members tried to explain that this Bill does not violate the articles of the constitution regarding fundamental rights. This Bill is not an emergency measure because it may be seen from the Preamble that it is almost of a permanent nature and it is in the interest of (national economic development. I could have understood passing of this Bill had it been an emergency measure. When a pointed question was put to the hon. Deputy Minister whether this will be withdrawn after the emergency is over, he categorically said that it would not be or he was not in a position to say so at the moment. In the arguments that took place about its validity, the opinion of the Attorney-General given in the other House was referred to. The Attorney-General also in his opinion does not say so. On the contrary, he says that he has not taken into consideration the emergency or the emergent provisions. He has given his learned opinion that even under ordinary circumstances the Bill does not violate fundamental rights. So, my submission is that there are two opinions, if I may say so, both weighty opinions for and against. It would have been proper for the Government to have referred this case to the Supreme Court and solicit its advice. The Government has done this previously. In many cases they have referred the matter to the Supreme Court and their advice was sought. I do not think much would have been lost if the opinion of the

Supreme Court had been taken in this matter.

I am afraid this piece of legislation is going to cause a great controversy. Not only that. It will be challenged in a court of law. The Government always tries to discourage litigation, but by bringing forward this Bill the Government would open the floodgates of litigation. This legislation would be definitely challenged in a court of law. The learned hon. Member said that the issue is justiciable and unless the court gives its verdict, Parliament is not prevented from passing such a law. I do not question the authority of Parliament to pass this measure. But I would most respectfully ask: should Parliament pass such a law which would create controversies, which would give a chance to the public to go to a court of law and solicit its verdict? I submit that if the Government had referred the matter and taken the advice of the Supreme Court, it would have been better.

However, now that we are considering this Bill, I will come to the merits of the Bill. As I said previously, this is not an emergency measure. Had it been an emergency measure I would have understood the importance of this Bill. Because it is a Bill in the interest of national economic development, it has to be considered in that light. Now, ours is a welfare State, but under this Bill we are taxing welfare also. In fact, welfare should have been free. There are other taxation measures. The Government has taxed us enormously. A huge amount will be realised and Parliament has given its unanimous approval to the heaviest taxation measure very recently. There was no necessity for bringing forward this Bill in this form. Social welfare schemes are hardly taxed. In the name of national economic development, poor people, those who are underdogs, who are not economically developed and who constitute the

majority of this nation, are being heavily taxed under this Bill.

Now coming to the specific provisions of the Bill, I submit that clause -2 of this Bill enacts as follows:

"(a) persons liable to payment of land-revenue (whether known as land-revenue, rent, tax or by any other name) under any law with respect to land-revenue whether or not such persons are liable to pay tax under the Income-tax Act;"

Those who pay land-revenue are going to be taxed. Government may advance an argument that this is not a tax but this is a deposit. But for many years continuously they will be taxed and that tax or compulsory deposit will be returned to them at the rate of four per cent, after five years. Let us see whether those agriculturists who pay land-revenue will be benefited and whether they have got this much capacity to pay this compulsory deposit. I had moved a Resolution in this House a few days back regarding the conditions of agricultural workers. I tried to show that the conditions of agricultural labour were going from bad to worse, that not only agricultural economy was deplorable but their indebtedness was increasing very much. I have no figures just now but at that time I quoted from the Rural Credit Survey Committee's Report that during the last ten years the indebtedness of the agriculturist had gone up two-fold, four-fold, even ten-fold. If this measure is adopted, if the small agriculturists are taxed or made to save compulsorily, what will be their plight? Will they be in a position to pay that much amount? It is found that the agriculturist is highly indebted, and it will be impossible for him to save compulsorily. On the contrary—my apprehensions may not come true—he will also incur a debt for depositing this amount compulsorily, and naturally, his indebtedness will increase. You are aware, Sir, that we are in a national emergency and that our country is going through 184 RSD.—3.

a very critical period. We have to develop our agriculture, our industry, our defence potential. But what we find is this. I have got only yesterday the report printed by the Government of India, this progress report published by the Planning Commission. What is the plight of the agriculturists? In the Second Five Year Plan, you are aware, Sir, a target of eighty million tons of food-grains was fixed but during these two years of the Third Five Year Plan, we have not reached the target of the Second Five Year Plan even. During the Second Five Year Plan, it almost reached seventynine-point-something million tons. That was the target then. But now, during the two years of the Third Five Year Plan, what is the condition? I will read out only one or two sentences from his report. On page 1, the Planning Commission says:

"The output of foodgrains in 1961-62 placed at 78.6 million tons on the basis of the final estimates was lower than in 1960-61 by over one million tons."

Up to now during the Third Five Year Plan, we have not reached the target of the Second Five Year Plan even. On the contrary, we are short of two million tons of the target fixed for the Second Five Year Plan. This is the condition of our agriculture. As regards the expenditure to be incurred on agriculture, they further observe like this. I do not want to cite the table, I will cite only this reference.

"The above table indicates that there has been significant short-fall in the development programmes relating to agricultural production, animal husbandry and fisheries."

That is the condition of agriculture. Neither are we producing more nor are we utilising the amount fixed for raising this target. Then how are we to achieve the short-fall of two million tons? Only three years are left now and with this progress, I

[Shri R. S. Khandekar.]

am afraid we will not be able to achieve full agricultural production of 100 million tons by the end of the Third Five Year Plan.

Now, if this measure is adopted, agriculture will be highly affected. The agriculturists will not have any means to use good implements, measures or to adopt modern methods because they will not have any money to do all these things, and the consequences will be that agricultural production will be affected.

In this connection, I want to say that there are no exemptions fixed and there is no consideration of famine or accident or any such eventuality which would occur, so that the agriculturist would be exempted from paying this compulsory deposit. I wish this provision had been there.

Coming to the salaried class of people, 90 per cent, of them are not able to meet their both ends. On the contrary, they are incurring heavy debts. The prices are soaring. They do not have enough means to live honourably. Under the circumstances, this compulsory deposit will affect them most. Now, even those who are not paying income-tax, they have also been affected by this Bill. Those who are paying income-tax, they will also have to deposit compulsorily. Now, when the Income-tax Act was enacted, a certain minimum limit was fixed and up to that limit, certain expenses were taken into consideration. After adopting this measure, those who are exempt under the Income-tax Act and those who are paying income-tax, they will also be affected. That means, we are going to the smallest basis of society which cannot pay a farthing, who, on the contrary, will be highly affected by this Bill.

While going through the Bill, I do not find any provision regarding appeals or disputes. If there is any dispute or there is any matter which

requires adjudication, to whom should it be referred? There is only one clause which deals with that. That clause is clause 4(10) which says:

"If any doubt or dispute arises as to the amount to be deposited by any person under this Act or as to the date on which such amount is to be deposited or as to any other matter in relation to any deposit to be made under this Act, the decision thereon of the Government or any authority empowered by the Government in this behalf shall be final."

That means that this is an arbitrary power given to the Government. Some judicial authority should have been appointed to resolve the dispute because by another clause they have prohibited any suit or prosecution or legal proceeding in this matter. So, disputes are naturally bound to arise and so, such machinery, an appellate authority or some such judicial process, ought to have been provided for under this Bill. Now I understand why this Bill has been brought. It is because the Government has utterly failed to implement its mass savings programme. The Prize Bond scheme has failed. Even the National Small Savings Certificate scheme has failed, the targets that were fixed could not be reached and the money got. So the Government has been forced to adopt this measure and to take money compulsorily for implementing the Third Plan. The hon. Minister did not also say what they would do with this deposit, or with the money that would be realised under this scheme of compulsory deposit, whether it would be utilised for defence purposes or whether it would be utilised for the ordinary general purposes. They have only said, "in the interest of national economic development". They should have said what is national economic development, whether they are going to utilise this money for implementing the Third Five Year Plan, or for certain

other projects. There is no such mention, and therefore, it is very difficult for me to agree with the provisions of this Bill. Since the lime at my disposal is short, without saying anything further I oppose this Bill.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): Before I call the next speaker, I seek the co-operation of the House. There are 12 Members who wish to speak on this Bill and we have limited time before us. So I would request Members to limit their remarks to ten minutes. Mr. Patel.

SHRI DAHYABHAI V. PATEL: Mr. Vice-Chairman, Sir, it is difficult to express oneself on a measure like this within the scope of ten minutes, and while I shall try to co-operate and fall in line with your wishes, I am afraid it may not be quite possible to do so.

The House is aware of my views on the Finance Bill and the taxation measures that the Finance Minister introduced. Perhaps I was the first to speak in our House when the Finance Bill was discussed, and I had casually referred to my views on this. Having had more time to go into this, I feel that the provisions of this measure are going to be oppressive and irritating, and I doubt whether they are going to yield the result that the Government claims they will.

People with small incomes have come forward readily to contribute to the defence funds, particularly, in organised industry and in commercial undertakings; people with small incomes have contributed very liberally. And this measure of compulsorily taking money from them as deposit is going to act as a great hardship, particularly, when the overall result or the effect of the Budget proposals in the upward surge of prices is going to be felt.

Now, Sir, a few weeks after the Budget was discussed in the House, I

was in Bombay, and I happened to be present when the petrol dealers of Bombay State were meeting, and I asked them informally what the effect of the Budget proposals was. These are the dealers in petrol who have the petrol pumps, and they sell out petrol in retail. They said that after the Budget proposals were announced the daily cash sales dropped by 15—20 per cent, and the collections from the monthly bills that they make and send to their clients, the realisations from them dropped by 40 per cent. This is one effect of the Budget that the petrol dealers are feeling, and, mind you, people who use cars and have to buy petrol are not exactly the lower middle class, nor the working class. Now, what would be the effect of the Finance Minister's Budget proposals on these classes and how would this scheme of compulsory deposit affect them? Therefore, I am inclined to class this measure as oppressive.

In the case of agriculturists, particularly the small agriculturists, I do not know their method of collecting small sums; I do not know how Government is going to credit them, whether they are going to give them receipts or bonds. But I am wondering what is going to become of their money. Suppose, you collect 2 rupees 8 annas or something from a poor agriculturist, in five years you will collect about Rs. 12 from him. And at the end of five years, when he has to get back his money, suppose there is a man who is not in Delhi— the agriculturists are not in cities; they are 50, 60, 100 miles away from Delhi— how is he going to realise the money? And knowing the ways of Government, knowing the delays that take place when Government has to give money in contrast with the speed with which Government is anxious to collect money, and the officials with whom these people may have to deal, what is going to happen to them? Is he ever going to see the colour of his money even if he comes to Delhi and makes an application, going to a vakil perhaps? To begin with, there

[Shri Dahyabhai V. Patel.] are the peons with whom he may have to deal, and we know what happens in Delhi. Unless something is put on the palm of everybody, nothing moves. So what will happen to these poor agriculturists? This is an expropriator/ measure—you call it compulsory deposit; in the case of poor people like this it is just expropriation. You call it by the name of compulsory deposit. These are the people who are going to lose this money, this additional tax, and there is no safeguard provided at all that the money is going to be returned to these people, and this is the most objectionable feature of this measure.

Then, particularly in the case of smaller income groups this is discriminatory. Take a shopkeeper, for instance, I think there is a minimum fixed in this Bill for annual turn over. If, as I think, the minimum fixed for turn over is twelve hundred rupees a month, then it comes to Rs. 40 a day, and the man who sells this much has to make a compulsory deposit. But then he is not necessarily a rich man except that he sits in his shop; perhaps he has a little capital of his own, or borrowed money. Now, as against that, there are other people, who do not sit in shops but daily make 10, 12, 15 rupees a day. What happens to them—the rickshaw pullers, the auto-rickshaw drivers, the taxi-drivers? All these people will make about this sum, mind you. I hope the Finance Minister does not misunderstand me and take this as a hint to try and draw money from them. I am only making a comparison to say that this measure is going to be unfair. That is the purpose of my mentioning a few examples; there may be many more; they can be multiplied to any extent. So, the effect of this is that this is not a type of savings which will apply uniformly to all people making the same income. With the best of intentions of Government in moving this measure, in practice, it is going to be discriminatory, and therefore, it adds up and supports what I said, that this measure is ill-

conceived, ill-thought of. Government should have given much more thought before rushing to a legislation of this type, apart from the legal difficulties over which we had so much discussion before the debate began. I do not know where the inspiration came from to bring forward this measure. Most probably the inspiration came from England, from Lord Keynes's idea. But the measure that is applied in that country has got certain salutary provisions, and does not act in the manner in which this measure acts. There there is no trouble of recovering the money; there is no trouble of getting the money back. These two very necessary features of the measure, as adopted in England, are missing here. Therefore, the whole measure needs rethinking, reconsideration. Government should have agreed to a Select Committee if Government could not bring out something in a better form. If the Government could not present a better Bill than the one which obviously on the face of it is going to be oppressive, which on the face of it is going to present numerous administrative difficulties in its operations, they could have taken the House into their confidence and appointed a Select Committee so that all these points could have been brought out in the Committee and the measure could have been simplified and made less oppressive than what it is.

Sir, here I must repeat what I said while speaking on the Budget proposals of the Finance Minister. He is taking his hint from Mr. Bhupesh Gupta protests that he did not mean and more money. Now, Mr. Bhupesh Gupta protests that he did not mean this. He wanted it to be put on the other foot. But I say it is on both. I am not here to defend any one or say what is right or what is wrong. If the Government wants money, if the Government thinks that there is emergency, this House readily agreed to an emergency measure if the Government wants to fight the aggressor; we do not mind the Government con-

tinuing with the emergency powers if they feel it is necessary. But we object to the manner in which it is applied to certain places. But, on the whole, as long as there is the threat of the Chinese aggression, a certain amount of emergency power is necessary. But at the same time the Government must also convince the people that they are also alive to the emergency and wasteful expenditure of all types is avoided. You ask people to save money like this. You want to take away money from small people's pocket, Rs. 10, Rs. 11, from people who earn a little over Rs. 100. And in contract what is the Government doing? What is the reduction in expenditure that the Government itself has effected? This has been demanded in this House and in the other House but there is no reply. We asked for scrapping of expenditure which does not yield any returns. We have asked for scrapping of schemes which are there under the peculiar name of "social welfare". We wanted them to be curbed. I think all that can wait till this country is free from the threat of aggression. Therefore, if the Government wants to convince this House that a measure of this type is necessary, the Government must take steps to set its house in order and show the people that the Government also is suffering.

Sir, very recently questions were asked in the other House about electricity and water bills of the Ministers. The Ministers, who spend Rs. 200, Rs. 300 or even Rs. 400 worth of electricity and water which they do not pay, expect the poor man, who earns Rs. 125, to pay Rs. 10, towards compulsory savings. Will the hon. Ministers tell us what they are saving as compulsory deposits, and what is the curb in the expenditure that they have introduced to convince the people that such type of measure is really necessary.

SHRI B. R. BHAGAT: It applies to him also.

SHRI DAHYABHAI V. PATEL: You want to take away money from the poor agriculturist who is narily able to make both ends meet. You do not want to give him any amenities. When I complained about the high rate of duty on kerosene, the reply was that foreign exchange is very difficult and we must not burn kerosene; "burn castor oil", they said. I would like to know how many Ministers burn castor oil in their house in Delhi or at least at home, or how many Members of the Congress Party do it. Or how many of them, if they at all read the parliamentary papers, read them by castor oil? (*Interruption by Shri Sheel Bhadra Yajee*) Castor oil is costlier, my dear friend. To the hon. Minister it looks cheaper because it does not require any foreign exchange. Therefore, he was advocating the use of castor oil! He said that when he was confronted with that question. Therefore, Sir, I say this measure is ill-conceived, unrealistic, lacks mature consideration. It should have gone to a Select Committee if the Government could not present something better than this before this House. I, therefore, oppose it.

SHRI P. N. SAPRU: Mr. Vice-Chair-man, I would like to say that I have read the opinion of the Attorney-General on the Compulsory Deposit Scheme Bill and the clarification that he gave in the other House but have not been—speaking with all respect to him, he is a very learned lawyer—convinced by it. I may just place before you a few considerations which make me hesitate to accept the opinion of the Attorney-General as entirely correct.

This Bill restricts the power of an individual to spend money or to dispose of his money as he chooses. There can be no doubt that it compels him to save a part of his money and hand it over to the State for use and the money thus saved will be repaid to him in five years. Well, it is a compulsory loan, a compulsory deposit with the State. Well, there is

[Shri P. N. Sapru.] no doubt that in the three Lists that we have under the Constitution attached to the Seventh Schedule . . .

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): Mr. Patel, you cannot show your back to the Chair.

SHRI DAHYABHAI V. PATEL: I was showing my back to the Congress Party and not to you, Sir.

SHRI N. M. ANWAR (Madras): We want to see your face.

SHRI P. N. SAPRU: As to the fact that compulsory loans do not find a place in the three Lists attached to the Seventh Schedule there can be no doubt. The Attorney-General admits it. But he goes on to say that this deficiency can be made good by applying the doctrine of residuary powers. And he says that social and economic planning is an item which would cover deposits of this character*. If social and economic planning does not cover it, then alternatively, he says, it can be covered by the residuary powers and the fact that it is a reasonable restriction under article 290 of the Constitution. Now, if we accept the very wide meaning which the Attorney-General has attached to the words "social and economic planning", then almost everything can be covered by these words. It was unnecessary, if this was the intention' of the founding fathers to have three Lists. I do not know the reason why they should have taken so much care to enumerate all the types of taxes that one could or could not raise. They could have said that the State exists for social and economic planning and, therefore, from the fact that compulsory saving is an essential part of social and economic planning, everything could follow. That I think could not have been the intention of the founding-fathers and I admire the imagination of the Attorney-General when he says that the words "social and economic planning" covered compulsory deposits.

Let me go to the question of whether it is consistent with fundamental rights. This Bill not only prohibits ex-

penditure beyond a certain point by the owner of money but compels hira to deposit it in return for a document, a certificate, the money so saved lying with the State for a fixed period. It enables, in other words, the State to compulsorily take over the money, of an individual, not as a loan which can be negotiated in the market or as a loan repayable on a certain date and which can be sold at the market rate but as a contribution or exaction by the State. It cannot come under the police powers because, as I understand the Constitution, there is no such thing as police powers. No such power is contemplated or given by the Constitution-makers in our Constitution. The notion of police power is entirely different. It can have reference to health, safety and security of the people. It cannot come under police powers.

I am unable also to understand how the doctrine of eminent domain read with articles 31 and 32 can be applied to this money because money is not property which is a fit object for exaction. It cannot be covered by the word 'requisition' and it cannot be covered by the word 'acquisition'. No case law is necessary for the purpose of supporting my argument because I want to cut short speech and it will not be possible for me to go into the intricacies of case law on these points.

Articles 31 and 32 have no application but I cannot see how article 31(1) has. All that the article says is that no property shall be acquired except in accordance with law. Therefore, we have to fall back upon article 19(1) which says 'to hold, acquire and dispose of property'. Assuming article 19(1) permits deprivation of property for a certain period, the law contemplated has to be justified on the ground that it is reasonable. The test to be applied is objective. It is for the courts to decide, whether the law is or is not reasonable. That is a function which the courts have to discharge and in

coming to the conclusion whether a loan is reasonable or not, we cannot escape going into the economic and social background of the country into which the Attorney-General says he does not want to go. No judge is without some prejudices. A judge's mind does not work as that great philosopher Judge Cardozo says 'in a vacuum'. The unconscious determines his mind. All that a judge can say about himself is that he has no conscious prejudices or biases. Now, is it a reasonable restriction that a man with an income of Rs. 125 a month—and that is the lower exemption limit—should be compelled to pay about Rs. 10 by way of saving to the State for 5 years? A man may have 12 children. It is not his fault or it may be his fault that he has 12 children. From that paltry sum of Rs. 125 he will have to feed his family if the Finance Department of the Government of India or some official connected with the Finance Department of the Government of India thinks that it is impossible to give him exemption and he must be penalised for not having practised birth-control. A man may be heavily in debt. It may not be his fault entirely that he is in debt. He may have spent foolishly some part of his money over the marriage of his daughter or over the funeral of his mother and yet the Finance Department of the Government or its lower officials will determine whether that money was or was not rightly spent and they will determine whether this man shall have exemption or not from this taxation. Similarly, take the case of an agriculturist, who pays a land-revenue Rs. 5. He is not exempted from it. We talk of prosperity of the agriculturists. It is all right for us who live in comparatively healthy surroundings to talk of the prosperity of the villages but you go and see the villagers in the villages for yourselves and ask yourself whether it is possible in these days of heavy prices and reduced purchasing power for a man to exist. Just look at the hovels in which they have to live.

PROF. M. B. LAL (Uttar Pradesh): Your Chief Minister says that he is prosperous.

SHRI P. N. SAPRU: The Chief Ministers are prosperous all over the world and, therefore, I am not prepared to accept the testimony of Chief Ministers or Ministers or Members of Parliament. I want the testimony of the average worker, I want the testimony of the average peasant, I want the testimony of the poor middle class and the poor classes, I want the testimony of those for whom life is a tragedy in this country. My social conscience revolts against making people of these classes pay for compulsory deposits. They have to pay for a provident fund, they have to make so many other payments and it is not social justice, it is not planning, it is not socialism to make these poor people pay. Therefore, I think, the word reasonable has got to be given a reasonable meaning and I am sure that our courts are wise enough to give it a reasonable meaning. I, therefore, venture to think that it will be difficult for us, when the emergency is over—I will make this reservation—to convince judges of whatever political hue they may be—whether they have political leanings of a socialist or conservative variety or even of the capitalist variety—that this measure is right. There are many other points that have been raised in connection with this Bill. There is no indication of the policy on which this Bill is based. It will be very difficult to work it out. There must be about fifty million people affected by this Bill and will you go and collect this money from all, from the villagers and from the poor middle class people and from the middle class traders and all that? I think if you were to proceed in such a manner, you will not be effecting a social revolution but you will be doing something very much worse than that and I, therefore, suggest in all seriousness, in all humility—I will not be unhelpful and critical of the Government which is run by a party of which I am a loyal member—that this

Shri P. N. Sapru.]

matter should be looked at from a more humble point of view, that it should be approached from a more humane point of view. Therefore, Mr. Vice-Chairman, though I give my vote to this Bill, I have to give my vote to this Bill, I shall do so with many mental reservations and qualms of conscience.

श्री विमलकुमार मन्नालालजी चौरड़िया :
(मध्य प्रदेश): उपसभाध्यक्ष महोदय, जो अनिवार्य जमा विधेयक प्रस्तुत किया गया है उसके लिये हमारे मंत्री जी ने ऐसा कहा है कि कई दिनों से हम इस बारे में विचार कर रहे थे और विचार करने के बाद पूरी तरह से सोच समझ कर इसको लाये हैं, वैसा कुछ लगता नहीं है। अगर अनिवार्य जमा योजना प्रारम्भ की जाय तो जमा कौन कर सकता है, इस प्रश्न को सबसे पहले हमारे मंत्री जी को विचारना चाहिये था, मगर अफसोस इस बात का है कि केन्द्रीय शासन द्वारा नियुक्त कई कमेटियों के और स्टैटिस्टिक्स एकट्ठा करने वाले विभाग के होने के बाद भी शासन ने इस बात का प्रयास नहीं किया या जान-बूझ कर के उसको दुर्लक्ष्य किया कि जमा करने की क्षमता किसकी है, और उसको ही इस के लिये मजबूर किया जाय। उपसभा-ध्यक्ष महोदय, हमारे यहां पर जो नेशनल काँसिल ऑफ एप्लाइड एकॉनामिक रिसर्च है, उसने अपनी रिपोर्ट में दिया है कि किन लोगों में बचाने की क्षमता है और किन में नहीं है। उसके पेज ७४ में यह है:—

"It appears from this table that 86 per cent of urban households having an income of Rs. 3,000 or less dissaved on the average. In other words, the net contribution to total saving of these households is negative. Thus the top 14 per cent of urban households with an income of Rs. 3,000 or more are responsible for the entire urban saving."

यानी, इसका सीधा मतलब है कि जिसकी आमदनी ३ हजार रुपये से कम है उसमें बचत

करने की क्षमता नहीं है। उपसभाध्यक्ष महोदय, यहां पर फिगर्स दी हैं।

TABLE 43

Disposable Income	Saving income Ratio
Under 1,000	—20.6
1,000 to 1,999	—6.0
2,000 to 2,999	—1.0

तो इस तरह से ३ हजार से कम आमदनी वालों की बचत की क्षमता इतनी कम है और इस विधेयक द्वारा यह चाहा गया है कि १५०० रु० की आमदनी वाले जो लोग हैं, वे भी इसमें कांट्रीब्यूट करें। इसके अलावा किसानों के मामले में १५०० रु० का प्रतिबन्ध भी नहीं है, वह अगर ६ रु० लेड रेवेन्यू भी देते हों तो भी हमारी सरकार उनसे यह चाहती है कि वे ३ रु० प्रति वर्ष बचत के लिये दें।

वैसे बचाना एक बड़ी अच्छी बात है, यह ज्ञान की बातें हैं कि बचाना चाहिये, मगर जब पेट भरा रहता है तभी ज्ञान की बात समझ में आती है, लेकिन हमारे मोरारजी भाई बहुत ज्ञान देते हैं और हमारे भगत जी भक्ति के आवेग में आकर भी भक्ति और ज्ञान देने का प्रयत्न करते हैं, लेकिन जिनका पेट भरता नहीं है, वे यह ज्ञान की बातें बेकार की बात समझते हैं जब तक कि उनका पेट भरा नहीं जाय। तो उनके लिये यह जो कम्पलेशन की बात, अनिवार्य रूप से देने की बात लाई जा रही है, यह उचित प्रतीत नहीं होती। अब किसानों की बात को लीजिये। इस रिपोर्ट के पेज ८२ पर दिया है और उसमें स्पष्ट बताया है कि in farming and related agricultural activity, it is — 6.9.' तो यह सेविंग है? तो इनके लिये बचत की बात तो छोड़िये, इनके सिर पर कर्जा है और हमारी सरकार उनको काफी रुपया कर्ज के रूप में देती है, तकाबी

के लिये, मकान बनाने के लिये, खाद के लिये, कुंआ बनाने के लिये देती है और उनसे व्याज वसूल करती है, फिर उन्हीं को कहती है कि तुम इसके लिये हमको रुपया बचा कर दो। यहां तक कि हमारी सरकार को ऐसे लोगों को भी रुपया देना पड़ेगा, जिनको तन ढकने के लिये कपड़ा नहीं है और जिनके पास बच्चों को खिलाने के लिये अनाज नहीं है, मगर हमारे मोरारजी भाई का कानून उन लोगों को मजबूर करेगा कि पहले इसके लिये पैसा दे दो। आप उनके खाने की व्यवस्था नहीं करते हैं, आप सोशल वेलफेयर स्टेट का नारा लगाते हैं और ऐसे लोगों से पैसा छीनना चाहते हैं, जिनके पास बचाने की कौड़ी भी नहीं है। इतना ही नहीं, बल्कि उनके सिर पर कर्ज है और कर्ज भी इतना अधिक है कि शेड्यूल्ड एरिया एंड शेड्यूल्ड ट्राइब्ज के बारे में जो आयोग बैठा था, उसने भी अपनी रिपोर्ट में बताया है और जितनी भी हमारी रिपोर्ट आती है सब में कहा गया है कि हमारे यहां का काश्तकार कर्ज से दबा हुआ है। उसके बाद भी हमारी सरकार कहती है कि तुम्हारे सिर पर कर्ज चाहे रहे, मगर साहूकार बनने का प्रयत्न करो और हम जबरदस्ती तुमसे बचवायेंगे। एक तरफ तो हम उनको ९ परसेंट पर या ५ परसेंट पर या ६ परसेंट पर, व्याज पर, रुपया उधार देते हैं और दूसरी तरफ हम उन्हें इस बात के लिये मजबूर करते हैं कि हमें ४ परसेंट व्याज पर रुपया दो—यह कहां तक न्यायसंगत है, यह विचारणीय प्रश्न है।

इसी तरह से इसमें एक फैंलैसी है कि जो ५ रु० लैंड रेवेन्यू देते हैं उनको तो आपने मुक्त किया है, मगर ६ रु० लैंड रेवेन्यू देने वाले से कहा है कि वह हमें ३ रु० डिपाजिट का, बचत का दे। इंकमटैक्स के विधान में भी ऐसी व्यवस्था है कि जिसकी ३००१ रु० की आमदनी है तो यों स्लैब के हिसाब से उसके ऊपर काफी टैक्स लगेगा, लेकिन चूंकि १ रु० ही बढ़ता है, इस वजह से उसका आधा यानी आठ आना ही वसूल होगा; लेकिन यहां अगर

सब पांच रुपया भी उसका लैंड रेवेन्यू है तो फिर सारे पर यह लगेगा और सारे का आधा उसको बचत में देना होगा। यह कुछ न्यायसंगत प्रतीत नहीं होता। तो मैं निवेदन करूंगा कि काश्तकारों को तो इससे बिल्कुल ही मुक्त करना चाहिये, क्योंकि अब सीरिंग हो गई है और इन बेचारों को कोई विशेष आमदनी होती नहीं है। इसके अलावा जो रिपोर्ट मैंने सदन के समक्ष प्रस्तुत की है उसमें यह स्पष्ट बताया गया है कि ये कर्ज में डूबे हैं और कोई सेविंग इनकी है ही नहीं। ऐसी स्थिति में उन पर यह लागू नहीं होना चाहिये और अगर लगाना भी है, तो फिर जिनकी आमदनी बहुत ज्यादा है, जो कि सीरिंग से मुक्त हैं, जैसे कि बगीचे वाले या शुगरकेन फार्म करने वाले, उन पर इसको लगाइये।

अब दूसरी बात यह है कि इसको जायदाद वालों पर भी लगाया गया है और उनके लिये रेंटल वेल्यू का आधा रखा गया है। हमारे भारतवर्ष में अभी कई स्थान ऐसे हैं जहां पर कि कोई रेंटल वेल्यू असेस नहीं की गई है; तो होना यह चाहिये था कि ऐक्चुअली जो रेंट आता है उसी पर लगे। रेंटल वेल्यू नहीं फिक्स होने की वजह से काफी दिक्कत होगी इसलिए उसके अनुसार इसको लगाना न्यायसंगत नहीं है। इसके अलावा इंकमटैक्स एक्ट में भी आपने इस बात की छूट दी है कि अगर मकान खाली रहे तो उसको टैक्स देने से मुक्ति मिलती है, लेकिन यहां पर चाहे उसका मकान खाली रहे या न रहे, उसको बचत के लिये देना ही होगा। कई ऐसी बेबायें हैं, विधवायें हैं जो कि मकान के किराये से ही अपना पेट भरती हैं और अगर उनका मकान खाली रहे, तब भी उनको मजबूरन यह रुपया जमा करना पड़ेगा और साहूकार बनना पड़ेगा। उनके लिये खाना न हो, उनका पेट न भरता हो, उनके पेट में चूहे दौड़ते रहें, लेकिन सरकार का, कानून का डंडा ऐसा है कि उनको मजबूरन पैसा देना होगा। तो ऐसी दशा में जो ऐसे लोग हैं, जिनकी प्रापर्टी से आमदनी बहुत

[श्री विमल कुमार मन्नालालजी चौरड़िया]

मामूली है, नगण्य है, ५० रु० महीने की भी नहीं पड़ती है उनको भी आपके इस कानून के द्वारा बचत करनी होगी। तो मेरा निवेदन है कि ऐसी स्थिति में उनको मुक्त किया जाना चाहिये। दूसरे यह कि जो मकानात खाली रहें, उनके लिये भी यह मजबूर करना कि यह डिपॉजिट देना पड़ेगा, कुछ न्यायसंगत प्रतीत नहीं होता। और तीसरा, एक्चुअल रेंट जो वे डिस्टाइव करते हैं उसके आधार पर आप कुछ करेंगे, तो ज्यादा अच्छा होगा। नौकरी देने वालों के लिये भी अच्छा होगा।

3 P.M.

उपसभाध्यक्ष महोदय, इसी तरह से इसमें १२५ रु० महीने की जिसकी आमदनी है, उसके ऊपर भी डिपॉजिट का वजन हमारी सरकार ने लगा दिया। ८५ रु० महीना जिसकी आमदनी है उसकी माइन्स ६ प्रतिशत बचत कर दी है और २,००० से ३,००० रु० वार्षिक आमदनी वालों की माइन्स १ प्रतिशत बचत होती है। तो इस तरह से लोगों को मजबूर करना कोई न्यायसंगत प्रतीत नहीं होता। सरकारी नौकरों का तो हिसाब मिल जायेगा, लोकल बाडीज के नौकरों का भी हिसाब मिल जायेगा, मगर जो प्राइवेट नौकरी में हैं उनके बारे में ठीक तरह से हिसाब करना कठिन होगा और उसमें काफी गड़बड़ी होगी। डोलर्स के मामले में प्रतिबन्ध लगाया है कि जिसका १५,००० रु० या अधिक का टर्नओवर है उसको $\frac{1}{4}$ प्रतिशत डिपॉजिट करना होगा। उपसभाध्यक्ष महोदय, यहां कई स्थानों पर टैक्स लग रहे हैं मगर कुछ हिस्सों में नहीं लगे हैं, ऐसी स्थिति में यह १५,००० को असेस करना, क्योंकि सब जगह १५,००० के ही आधार पर सेल्स टैक्स का लाइसेंस लेते हों, ऐसा जरूरी नहीं है, यह निर्धारित करना कि १५,००० टर्नओवर किसका होगा, क्या नहीं होगा, इसमें भ्रष्टाचार होने वाला है। आपस में ट्रेड निकालने के लिये इसका उपयोग किया जा सकता है और इससे कोई न्यायसंगत कार्यवाही नहीं होगी। इसलिये यह कुछ उचित

प्रतीत नहीं होता। इसके बावजूद सेल्स टैक्स के अधिकारी, जिसका जो टर्नओवर होता है, उसको वैसा विश्वास करते नहीं हैं और उस पर अपना बेस जजमेंट लगाना आरम्भ करते हैं और उसके परिणामस्वरूप भी लोगों को यातना होने वाली है। १५,०० से अधिक आय जिनकी बंध जाती है उनको भी, चाहे वे इन्कम टैक्स देते हों या न देते हों, बचत के रूप में देना होगा। अगर १,५०० से अधिक आय जिसकी है, ऐसा कोई शापकीपर है या बुकस्टाल वाला है या पेटीशन राइटर है या किसी की घड़ीसाजी की दुकान है, जिसमें कभी किसी रोज दस रुपया मिल जाता है तो कई दिन सूखे निकल जाते हैं, अगर उनकी कोई शिकायत कर देगा कि उनकी १,५०० से अधिक आमदनी है तो ऐसी स्थिति में १,५०० का प्रतिबन्ध बांध कर लोगों को इसके चक्कर में आप लाना चाहते हैं और आपका जो अमला है जो इस चीज को धोपने वाला है उस पर भी आपका अधिक खर्च होने वाला है और उसकी भी व्यवस्था ठीक हो नहीं सकी है। इसलिये मेरा सुझाव है कि जिस ३,००० रु० का आधार मान कर आपने इन्कम टैक्स रखा है उस हिसाब के ऊपर जिन लोगों को देना पड़ता है उसके लिये आपकी यह सारी व्यवस्था होनी चाहिये और ३,००० से अधिक की आमदनी वालों से आपको यह प्राप्त करना चाहिये था। उससे कम आमदनी वालों के ऊपर आप अपना जो अधिकार क्षेत्र बढ़ाते हैं तो आपको स्टाफ भी ज्यादा लगाना पड़ेगा, आपका समय भी लगेगा, लोगों की यातनाएं भी बढ़ेंगी और उससे भ्रष्टाचार भी बहुत बढ़ने वाला है। इसलिये मेरा निवेदन है कि इस अपवाद के साथ अगर ठीक ढंग से जो बचत हो सकती है, उसके अनुसार पैसा लेने की योजना बनायी जाती तो मैं उसका स्वागत करता। मगर ये सारी योजना जो बनी है, इससे गरीबों का बहुत हैरासमेंट होने वाला है, इसलिये मैं इसका विरोध करता हूं।

SHRI B. D. KHOBARAGADE: Mr. Vice-Chairman, Sir, a controversy has

been raised as to whether this Bill is constitutional or unconstitutional. A variety of views have been expressed on this point. I do not want to go into the details of this controversy. But I will refer to a remark made by the Attorney-General in the other House. He has said that he might express one point of view, whereas the other Members might express a second point of view and the Supreme Court might hold another view contradicting the view of the Attorney-General as well as the views of other Members expressed in the House. It means that even though the Attorney-General has stated that the Bill is according to the provisions of the Constitution, he could not be definite that this Bill, when passed into an Act, would be according to the provisions of the Constitution. He has entertained certain doubts that perhaps the Supreme Court ultimately might hold an entirely different view and declare that this Bill is *ultra vires* the Constitution. In view of this position it would have been better if the Government had in the first place referred this Bill to the Supreme Court and obtained its opinion on this very important and controversial Bill. Because in that case the Supreme Court would have given a clearance certificate and declared that the Bill is according to the provisions of the Constitution and it could be enacted.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : Is it practical, Mr. Khobaragade to obtain the opinion of the Supreme Court before the Bill is passed when they have to sit in judgment later?

SHRI B. D. KHOBARAGADE: If the Supreme Court says that the provisions are *ultra vires* the Constitution, We need not take it into consideration.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): Do you expect the Supreme Court to give its views even before the Bill is introduced in the House? They have to sit in judgment over what you do.

SHRI B. D. KHOBARAGADE: Before the President gave his assent, so far as some Bills from Kerala were concerned, the President referred them to the Supreme Court and obtained its opinion. Therefore, it is definitely within the jurisdiction of the President to refer the Bill, immediately when it was introduced in the House, to the Supreme Court and find out whether the provisions of the Bill are according to the provisions of the Constitution or not. It could have saved the Government trouble and it would have saved their face too. Supposing tomorrow the Supreme Court declares that the provisions of this Bill are unconstitutional it would bring the Government to a most ridiculous position. However, I leave that matter to be decided by the Supreme Court.

Now, I want to know whether this Bill is going to be a permanent feature or a temporary feature. So far as the defence needs of this country are concerned, we would definitely like to mobilise all the resources that are at our disposal so that we can effectively face the Chinese aggression on our borders. But in the preamble of this Bill there is nothing to indicate that this will be a temporary measure. It is mentioned in the preamble, 'to provide in the interest of national economic development'. National economic development will continue for ever. Are we to understand that this measure also will continue for ever and the poor and the labouring class will be compelled to contribute towards this deposit scheme? So far as the experience of other countries is concerned, nobody has introduced such a scheme. This has been admitted by the hon. Finance Minister also. This is a most exceptional Bill and if we want to face the Chinese aggressors effectively, it does not matter if we have to accept this scheme. But it should be only a temporary feature; it should not be a permanent one. As long as the emergency exists, as long we have to face the Chinese aggressors on the border, people can be com-

[Shri B. D. Khobaragade.]

polled to save and contribute towards this scheme.

Now, who should be compelled to save and deposit? I must say that only those people who can afford to save must be compelled to contribute towards this scheme. It has been mentioned in this Bill that agriculturists and others who earn more than Rs. 1,500 will be compelled to save. Let us consider the position of agriculturists. It has been mentioned in a number of reports that the economic and financial position of the agriculturists has not improved. Only the other day the Planning Commission published the Progress Report for the last year in which they mentioned that the agricultural sector has not made any progress at all. It means that there has been industrial growth but very little agricultural progress. In view of this circumstance it will be hard for agriculturists if they are compelled to contribute towards this scheme. In these days the cost of living is rising every day and who has to bear the brunt? Mostly, people from villages have to bear the brunt of it because they have to purchase all those commodities which are daily necessities at high prices. The food-grain that the agriculturist produces is sold at a comparatively low price. Therefore, people from villages have to bear the brunt of the rise in prices. In the circumstances, when the prices are rising every day, if we compel the agriculturists to save and deposit under this scheme, they would be put to great hardship. Therefore, I say that this should not be applicable to agriculturists at all. If we have to make the scheme applicable to agriculturists, then I would suggest that only those agriculturists who are paying more than Rs. 15 or Rs. 20 as land-revenue should be compelled to deposit under this scheme. There has not been any assessment as to what would be the total collection under the scheme, but we expect that about Rs. 80 crores would be collected. Out of this, Rs. 40 crores will be collected

from the villages, from the agriculturists. We have to consider whether the agriculturists can bear this burden. In my opinion, the agriculturists cannot bear this burden. Therefore, they should be exempted or at least those persons who are paying less than Rs. 15 as land-revenue should be exempted from this scheme.

What about the labourers? We have seen that the cost of living is rising every day. The labourers are not in a position to save. The other day Mr. Morarji Desai said and today even Mr. Bali Ram Bhagat said that the poor people should inculcate the habit of saving. When they are starving, when they cannot provide food, shelter and clothing to their children, how can we compel them to save? The Finance Minister has said that if any person is contributing as much as 11 per cent, to provident fund, insurance or any other scheme, he may not be compelled to contribute under this scheme. In this connection, I would draw the attention of the hon. Finance Minister to the national rate of saving during the past few years. The national rate of saving is 8 per cent. Who contributes to the savings? Mostly those people who are earning more than Rs. 5,000 or so contribute. Only they contribute to the 8 per cent, saving. The poor people cannot afford to save at all. If the national rate of saving is only 8 per cent., it would be a great injustice to the poorer section of the people if they are compelled to save 11 per cent, of their income. In my opinion, it will be a great hardship. Therefore, in this respect, I would like to suggest that nobody should be compelled to save under this scheme. Only those who earn more than Rs. 5,000 should be compelled to contribute under this scheme. Anybody earning less than Rs. 5,000 should not be compelled to contribute. Provision has been made that any person earning more than Rs. 1,500 will be compelled to pay. The sum of Rs. 1,500 means Rs. 125 per month. How is it

possible during these days when the cost of living is rising so high for these people to save? They have to educate their children. They have to provide food to their children. It is not at all possible for them to save.

If it is essential that the lower strata of the society should save, then it is essential to see that the price line is controlled and checked. Because of the taxation proposals, the prices of commodities have gone up. The cost of living is going up every day. Therefore, if we want to achieve the object and purpose of this measure, we should hold the price line. Unfortunately, because of the policies pursued by the hon. Finance Minister it has not been possible to control the prices. If we compare the wholesale price index of last year with this year we find that there has been an increase of 3-6 per cent, in the wholesale price index so far as foodgrains are concerned. There has been a 47 per cent, increase in the wholesale price index in respect of cotton fabrics. It means that the prices of food and clothing, which are most essential things for the poorer sections of the people, have gone up by 4 per cent, during past one year only. Therefore, if we want those poor people to save, it is very essential that the price line should be controlled.

Moreover, what is the rate of interest that we are offering to these people? It is only 4 per cent., where they are compelled to contribute under this scheme. Even under the scheme of National Savings Certificates, which is not compulsory, which is voluntary, 4½ per cent, interest is given. I do not know why, when the poor people are being compelled to contribute, they should not get the same rate of interest which they would get when they voluntarily subscribe to National Savings Certificates. They should be given at least 4½ per cent, rate of interest. We have no objection if the richer people are brought under this scheme. We find there are many people, those who are everyday going to Connaught

Place, to luxurious hotels, spending hundreds of rupees. Those people must be taxed. The poorer people should not be taxed.

With these words, so far as this Bill concerns the poorer class of people, I oppose it. I would again request the hon. Finance Minister to consider this provision and not to compel the poorer class of people to pay.

श्री कृष्ण चन्द्र (उत्तर प्रदेश) :
माननीय वाइस चेयरमैन महोदय, जो बिल आज हमारे डिप्टी फाइनेन्स मिनिस्टर साहब ने पेश किया है, प्रस्तुत किया है, उसका मैं समर्थन करता हूँ। इस बिल की जो योजना है वह हमारे देश में ही नहीं बल्कि मैं समझता हूँ और देशों का ख्याल करके भी एक निराली और नई योजना है। मुझ से पहले बहुत से जो सदस्य बोल चुके हैं, उन्होंने कहा है कि इस बिल में बचत करने का जो स्तर रखा गया है कि इतना बचत करके लोगों को जमा करना होगा, छोटे छोटे आदमियों को भी जिनकी आय कम है, उनको भी जमा करना होगा, उनके ऊपर एक तरह से बोझा पड़ेगा। इसमें कोई संदेह नहीं कि इन लोगों को दिक्कत होगी और रोजमर्रा के खर्च चलाने में परेशानी का सामना करना पड़ेगा। परन्तु वाइस चेयरमैन साहब, आज जैसी हमारे देश की स्थिति है, उस स्थिति का मुकाबला करने के लिये हमें बहुत भारी खर्च की जरूरत है और इस खर्च के लिये हर तरह के साधनों का इस्तेमाल करना होगा। हमारे वित्त मंत्री जी ने पहले से ही देश की जनता के ऊपर काफ़ी टैक्स लगाये हैं। जैसा अपोजीशन के नेता कहते हैं, अपोजीशन के लोग कहते हैं और हम लोग भी मानते हैं कि जनता के ऊपर टैक्स इतने लगाये जा चुके हैं कि वह अब ज्यादा भार बर्दाश्त करने के लायक नहीं है। जब टैक्स का भार अधिक नहीं बढ़ाया जा सकता है, तो दूसरा तरीका यह था कि लोगों को अपनी आय में से कुछ

[श्री कृष्ण चन्द्र]

बचत करने के लिए कहा जाये। इस तरह से जनता जो रुपया बचत करके सरकार को देगी, वह देश के विकास के लिये, देश की जरूरत के लिये काम आ सकेगा तथा इस संकट के समय इस्तेमाल किया जा सकेगा। जब देश से संकट टल जायेगा, तो वह रुपया व्याज सहित लोगों को वापस कर दिया जायेगा।

इस तरह उनको बचत करने का मौका होगा। जरूर उनके ऊपर ज्यादाती होगी, उनको दिक्कत होगी, परेशानी होगी लेकिन टैक्स की अपेक्षा यह ज्यादा अच्छा है। यहां पर यह कहा गया है कि जो बड़े बड़े आदमी हैं, जिनके पास धन है, जो धनाढ्य हैं, जो फिजूलियात में खर्च करते हैं, उनके ऊपर यह अनिवार्य बचत की योजना लागू करनी चाहिये। मैं इसके सम्बन्ध में अपने मित्रों से इतना ही निवेदन करूंगा कि उनके ऊपर तो सरचार्ज लगाया गया है और वह सरचार्ज उनसे वसूल किया जायेगा और वह रुपया उनको वापस नहीं मिलेगा, जब कि इस बचत योजना में यह व्यवस्था है कि अगर इन्कम टैक्स देने वाले कुछ रुपया इस बचत की योजना में अपनी खुशी में जमा कर देंगे, तो जितना वह जमा कर देंगे उसमें से कुछ हद तक इंकमटैक्स का जो एडिशनल सरचार्ज होगा, वह कम कर दिया जायेगा। एक तरीके से उनको मौका दिया गया है कि वह चाहे तो खुशी में इस बचत की योजना में शामिल हो जायें और रुपया जमा करें और इससे उनको यह फायदा मिलेगा कि जो एडिशनल सरचार्ज इन्कमटैक्स का उनसे वसूल किया जाता, वह मुजरा कर दिया जायेगा, कम कर दिया जायेगा। उनको भी उससे बरी नहीं रखा गया है, बल्कि यह किया गया है कि उनसे जो टैक्स लिया जायेगा, उसमें से वह कुछ हद तक जमा कर लें।

फिर, दूसरी बात यह है, जैसा कि मैंने निवेदन किया कि यह स्कीम बिल्कुल निराली है, अभी तक कहीं अमल में नहीं आई है, कहीं इसका अनुभव नहीं हुआ है और इस वजह से ही हमारे वित्त मंत्री जी ने इस योजना को ऐसे ढंग से रखा है कि इसमें रिजिडिटी नहीं हो, इसमें लचक रहे और इसमें आवश्यकता के अनुसार, स्थिति के अनुसार वह फेरबदल कर सकें, परिवर्तन कर सकें, जहां सख्ती होती हो वहां सख्ती को ढीला कर सकें। वह एग्जम्पशंस भी दे सकते हैं, वह कुछ लोगों को बिल्कुल छोड़ भी सकते हैं, अगर किन्हीं लोगों पर बड़ा भारी बोझ पड़ जायेगा, तो वह ऐसे लोगों को इस योजना से बरी कर सकते हैं, ऐसी व्यवस्था उन्होंने बिल के अन्दर रखी है। तो इस बिल के अन्दर कोई रिजिडिटी नहीं है बल्कि इस विधेयक के अन्दर यह है कि एक विज्ञप्ति की जायगी कि इस योजना में किस कैटेगरी के आदमी को किस हिसाब से अपनी बचत का रुपया जमा करना होगा। तो जैसा कि हमारे डिप्टी फाइनेंस मिनिस्टर साहब ने बिल को पेश करते समय कहा है कि उनको यह मौका रहेगा कि जब वह विज्ञप्ति गजट में प्रकाशित करेंगे तो वह यह देख लें कि किन पर ज्यादाती होती है और यह जरूरी नहीं है कि ३ परसेंट जैसा रेट रखा गया है या किसानों के लिये ५० परसेंट मासगुजारी का रखा गया है, उतना ही वह इस योजना में रखें, वह तो मैक्सिमम है। इससे ज्यादा वह किसी योजना में नहीं रख सकेंगे, लेकिन उसको कम कर सकेंगे। फिर इसमें यह भी गुंजाइश रखी गई है कि इसके लिये जो योजना वह समय समय पर बनायें और लागू करेंगे और जिसकी विज्ञप्ति करेंगे, उसको हमारे संसद् की दोनों सभाओं में रख दिया जायेगा और संसद् के सदस्यों को यह अवसर रहेगा कि उसमें वह जो परिवर्तन चाहें वह कर सकें। सख्ती सख्ती होती

हो, तो उसके लिए वह संवोधन ला सकते हैं।

तो, वाइसचेयरमैन साहब, अपने देश के विकास के लिये हमें अपने साधन जुटाने हैं और हमारे विरोधी लोग भी मानते हैं कि विकास करना जरूरी है और वह विकास अभी हम नहीं पर पाये हैं, जो कि करना है—उन्होंने कहा है कि हमारे यहां कृषि की प्रगति बहुत ही कम है, हुई ही नहीं है—तो अगर हमें अपने देश का विकास करना है, तो उसके लिये हमको साधन चाहिये और वह साधन हमें तभी मिल सकते हैं, जब कि हम इस तरह से रुपया इकट्ठा करें। हां, यह बात जरूर है—जैसा कि लोगों ने कहा—कि गवर्नमेंट का जो अपव्यय होता है, उसमें भी कमा करना चाहिये; ताकि यह रुपया जो लोगों से हम वसूल करें उसका पूरा सोलह आना लोगों के फायदे के लिये खर्च हो। लेकिन यह बात अपनी जगह पर है। एक दफा कह दिया, दो दफा कह दिया, तीन दफा कह दिया। कहा गया कि माननीय मिनिस्टर विजलों खर्च करते हैं, सही है कि ज्यादा खर्च करते हैं, नहीं करना चाहिये, कम करना चाहिये, लेकिन हर जगह इसी चीज को दुहराना, तिहराना और जो योजना पेश की गई है उस पर विचार न करना, योजना में जो बातें हैं, जो व्यवस्थायें हैं, उन पर विचार न करना, उचित नहीं है। एक ही राग को बार बार अलापना कोई ठीक नहीं है। गवर्नमेंट फिजूलखर्ची करती है, इसको एक दफा कह दिया, दो दफा कह दिया और गवर्नमेंट खुद कहती है कि हम कोशिश कर रहे हैं कि अपने खर्चों में कमी करें, हमें अपने उपभोग के साधनों में कमी करनी चाहिये; यह ठीक है, लेकिन ये चीजें अपनी जगह पर हैं और इस योजना से उसका कोई ताल्लुक नहीं है। तो यह योजना अपनी जगह पर ठीक है, बड़ी सुन्दर है और इसके अन्दर बहुत गुंजाइश रखी गई है कि जहां ठीक समझें, वहां एग्जम्पशन दे सकें।

मैं चाहता तो यह था—जैसा कि हमारे पटेल साहब ने कहा है—कि इसमें थोड़ा

सा यह भी रख देते कि यह जो डिपॉजिट होगा, उस रुपये की वापसी लेने का क्या तरीका होगा। रुपये की वापसी इस तरह से होना चाहिये कि गांव के लोगों को रुपया वापस लेने में कोई दिक्कत या परेशानी न पड़े। तो अगर इसमें यह भी रख देते कि इसको वापस लेने का यह तरीका होगा और जरूरत के मुताबिक इसमें फेरबदल कर दिया जायगा, तो ज्यादा अच्छा होता। मैं अपने डिप्टी फाइनेन्स मिनिस्टर साहब से कहूंगा कि इस सम्बन्ध में वह जरूर विचार करें; क्योंकि बिल में इसका कोई तरीका नहीं दिया गया है। बिल इस मामले में बिल्कुल चुप है कि डिपॉजिट जो होगा, उसको वापस करने का क्या तरीका होगा, उसके लिये कौन सा तरीका एडाप्ट करना होगा? तो मेरा निवेदन है कि जो बात इस सदन में आई है उनको दुष्टि में रखते हुए इसके लिये ऐसी योजना बनायें, जिससे कि किसानों को, खास तौर पर गांव के लोगों को, कोई दिक्कत नहीं हो।

अन्त में एक बात मैं और कहूंगा कि किसानों के साथ इस बिल में जरूर ज्यादा तो हुई है। जिन लोगों के पास जायदाद है, जिनके शहर के अन्दर मकान हैं, जिनके बड़े बड़े आलीशान मकान हैं और जिसका वे बहुत किराया वसूल करते हैं, उनके लिये आपने एक सोलिंग रखी है कि जो किराया होगा, उस के ३ परसेंट से ज्यादा नहीं लेंगे; लेकिन जो बेचारे किसान हैं, जो अपनी जमीन को जोतते हैं, उनसे आप वह जो मालगुजारी देता है, उसका ५० परसेंट इसके लिये लेते हैं। तो मेरा निवेदन है कि हमारे फाइनेन्स मिनिस्टर साहब जिस वक्त योजना बनायें तो योजना बनाते वक्त बेचारे किसान के लिये जो रेट मुकर्रर करें, वह ऐसा रेट मुकर्रर करें कि उसके ऊपर कम से कम भार पड़े, जैसे जैसे लगान बढ़ता जाय, वैसे वैसे इसका रेट भी बढ़ता जाना चाहिये और छोटे किसानों पर इसका भार कम से कम रहना

[श्री कृष्णचन्द्र]

चाहिये, ताकि छोटे किसानों को दिक्कत न हो। अब, ऐसे ही छोटे छोटे सौदागर हैं, व्यापारी हैं, पेटो-ट्रेडर्स हैं, उनके लिये भी आपने १५ हजार रुपये के टर्न ओवर की बात रखी है। १५ हजार का टर्न ओवर करने वाले, यानी ४० रुपये रोज़ का बिक्री करने वाले बड़े छोटे दुकानदार होते हैं। तो आप उनसे बचत ज़रूर करा लें, लेकिन टर्न-ओवर को असेस करने का कोई ऐसा तरीका रखें कि उसके साथ ज्यादाती नहीं हो सके। उसका टर्नओवर १५ हजार है या १० हजार है, इसको असेस करने का क्या तरीका होगा, कौन उसको असेस करेगा, इनकमटैक्स आफिसर असेस करेगा, सेल्सटैक्स आफिसर असेस करेगा या कौन करेगा? तो असेस करने का तरीका ऐसा होना चाहिये कि उसमें ज्यादाती नहीं हो। इन शब्दों के साथ, वाइस चेयरमैन साहब, मैं इस विधेयक का समर्थन करता हूँ।

SHRI P. C. MITRA (Bihar): Mr. Vice-Chairman, Sir, on principle I support this compulsory deposit scheme. While I concede that the concessions announced by the hon. the Finance Minister in the other House in regard to Super Profits Tax proposals satisfied the business community, particularly those who run small-scale industries, to a great extent, I am afraid that the modifications proposed by him in regard to the compulsory deposit scheme hardly caused similar satisfaction in any quarters.

According to his proposal that has been accepted by the Lok Sabha, professional persons, who are not in the income-tax paying category, have been exempted from this compulsory deposit scheme. But the same consideration has not been shown in regard to salaried persons, and I am really surprised. If the professional people could be exempted, why the salaried people could not be exempted on the

same ground? It is generally accepted that professional people make their income but suppress some of it, whereas in the case of triyc salaried people their income is an open book. Of course, salaried people having an annual income upto fifteen hundred rupees do not come under the scheme, but above fifteen hundred rupees, people who are not liable to pay income-tax have to pay 3 per cent. There is a provision that a person falling in the above category, if already saving 11 per cent, of his income by way of contribution to provident fund, life insurance policy, etc. he should be exempted from the scope of this deposit. For example, a person having an annual income of Rs. 1,600 has to save Rs. 170.50 nP a year to get the advantage of the concession contemplated in this Bill. In my opinion, it is very difficult for such income group to get the benefit of this provision. Now, salaried people have generally to contribute to provident fund, and that comes to between 6½ per cent, and 8 per cent. I think that this saving is sufficient and they should not be asked to save more and to deposit it as proposed in this Bill. Of course, there is a provision for exemption in clause 9 of this Bill which is going to be passed, and that clause says;

"Where the Central Government is of the opinion that it is necessary or expedient so to do, either in the public interest or having regard to the peculiar circumstances of any case, it may, by notification in the Official Gazette and subject to such conditions, idf any, as it may specify in the notification,—

(a) exempt any person or class of persons from the operation of all or any of the provisions of this Act;"

Though we are going to pass this Bill today, Government has got this power of exemption, and I hope the hon. the Finance Minister will give second thoughts to it and exempt this category of persons who are below the income-tax paying category.

In this connection, I must say that the hon. the Finance Minister has appreciated the so-called difficulties put forward by the industrialists and big business because, they have got a well organised propaganda machinery to ventilate their grievances. But as the lower middle class people, who will be affected by this scheme, have got no effective machinery to fanfare their grievances, so their case went by default. In spite of the hon. the Finance Minister's assurance that the monthly cost of living of persons under this category would not rise, as a result of his taxation proposals, by more than 1 per cent., it is unfortunate that the fact is just otherwise. Already they are feeling the pinch of it and at least the general cost of living has risen by 5 per cent, after his taxation proposals were made.

Now, there is the proposal that tenants who pay land-revenue are to deposit 50 per cent, of the amount under this scheme. But I find in the Bill no provision has been made for exemption of persons, paying less than Rs. 5 as land-revenue, though the hon. the Finance Minister made this announcement in the other House. Of course, there is that exemption clause that I read out just now, and by that notification the Government can exempt any class of people. But when in the Bill, salaried persons who pay not less than eleven per cent, of their annual income towards provident funds and insurance policies etc., have been explicitly exempted from making this deposit, I cannot understand why the exemption has not been provided in the case of tenants who pay land-revenue to the extent of less than five rupees.

In the end, I must again appeal to the Finance Minister to give second thoughts to the lower income group people who hardly have the capacity to pay this compulsory deposit, particularly when they contribute 6 per cent, or, in some cases, 8 per cent, towards provident fund. Besides, it is known that the lower middle class people, who will come under the

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category of over Rs. 1500, and income-tax paying level, who have capacity to save, save as much as they can, by taking life insurance policies besides contribution to provident fund, which they are to pay under compulsion. Therefore, in my opinion, there is no necessity to bring them under this compulsory deposit scheme. So I support the Bill with this reservation.

श्री प्यारे लाल कुरील "तालिब"

(उत्तर प्रदेश) : महोदय, मैं आपका ज्यादा समय नहीं लूंगा। जो बातें कही जानी चाहियें थीं वे कही जा चुकी हैं। इस तरह का जो बिल आता है, इसका जनता के मौलिक अधिकारों पर असर पड़ता है। मैं ज्यादा उचित यह समझता हूँ कि ऐसे विधेयक को सदन में लाने से पहले कोई कानूनी राय ले ली जाती, सुप्रीम कोर्ट से, उसके चीफ जस्टिस से पूछ लिया जाता तो ज्यादा बेहतर होता, क्योंकि जो ताकत जो रुपया यहाँ खर्च होता है, इस सदन में बैठ कर यहाँ उस पर बहस होने से वह कहीं बेकार न हो जाय। अगर यह बिल अल्ट्रावायर्स आफ दी कान्स्टीट्यूशन करार दे दिया जाय। इसलिये बेहतर होता अगर सरकार इस विधेयक पर जिससे कि जनता के मौलिक अधिकारों पर असर पड़ता है, उस पर कानूनी राय ले लेती।

अब मैं इस पर ज्यादा बहस नहीं करना चाहता हूँ, क्योंकि इस पर काफी कहा जा चुका है। मैं सरकार को यही सलाह दूंगा कि हिन्दुस्तान एक गरीब देश है, इतना गरीब देश है कि जिसका बयान नहीं किया जा सकता है। यहाँ की अक्सरियत बहुत गरीब है यहाँ की अक्सरियत के पास तन ढांकने को कपड़ा नहीं है, और ज्यादातर गरीब लोग पूरा पेट भर रोटी भी नहीं खा पाते हैं।

यह ठीक है कि हमारे जितने गवर्नमेंट मुलाजिम हैं, सरकारी मुलाजिम हैं, उन सब

[श्री प्यारे लाल कुरील "तालिब"]

से कम्पलसरी डिपॉजिट के लिये कहा जायेंगा; क्योंकि उनकी आमदनी १२५ रु० से ऊपर होगी। अब गवर्नमेंट सर्वेन्ट्स की जिन्दगी को अगर देखें तो मैं बयान नहीं कर सकता हूँ कि किस तरह से, किस मुश्किल से, वे अपना गुजारा करते हैं। तनख्वाह मिनो नहीं कि एक हफ्ते, डेढ़ हफ्ते के अंदर वह खत्म हो जाती है और उनके पास पैसा नहीं रहता है और उसके बाद उधार चलता है कैंटीन में, उधार चलता है बनिये महाजन के यहां, उधार चलता है कपड़े वाले के साथ और बाज बक्त तो वे रद्दी वगैरह बेचकर सब्जी वगैरह खरीदने का बंदोबस्त करते हैं, यह उनका असली हाल है। मैं अपने साथी पार्लियामेंट के मेम्बरान से कहूंगा कि कितने उनमें से ऐसे हैं कि जो दस रुपये माहवार भी बचा सकते हैं। मैं अपने बारे में कह सकता हूँ कि मैं इस काबिल नहीं हूँ कि दस रुपये भी बचा सकूँ। मैं समझता हूँ, वही बचाते होंगे जिनकी ज्यादा आमदनी है या जो अमीर हैं, या जिनके बाप दादा अमीर रहे होंगे। लेकिन मैं समझता हूँ कि हमारे तमाम सरकारी मुलाजमीन, चाहे वे क्लास ४ के हों या क्लास २ के हों, गजेटेड आफिसर हों या नान गजेटेड आफिसर हों, किसी के अंदर रुपया बचाने की ताकत नहीं है। चीजें इतनी महंगी हो गई हैं, महंगाई इतनी बढ़ चुकी है जिसकी वजह से रात दिन घरों के अंदर झगड़े होते हैं, मियां बीबी में झगड़ा होता है और बच्चों को खुराक पूरी तरह से नहीं मिल पाती है। They are underfed इन बातों को सब लोग और सरकार अच्छी तरह से जानती है फिर भी लोगों से कहा जा रहा है कि वे बचत करें। आज जनता से कहा जा रहा है कि वह कम्पलसरी डिपॉजिट करें, लेकिन जब उनके पास खुद ही अपने खाने के लिए नहीं बचता है तो वह किस

तरह से बचत कर सकते हैं। आज देखने में आता है कि जो छोटे तबके के लोग हैं वे बड़े हुए खर्चों को बर्दाश्त नहीं कर सकते हैं और जो उन्होंने सेविंग कर रखी है उसमें से रुपया निकालकर अपना खर्चा पूरा करते हैं। आज देख सकते हैं कि बहुत कम लोगों का बैंक बँलेंस या मेबिग्न बैंक में रुपया होगा बरना ज्यादातर लोगों का पुराना रुपया खत्म हो गया है। मैं यह जानता हूँ कि आप यह कानून लागू करेंगे और उसका नतीजा यह होगा कि देश में इसके खिलाफ विद्रोह होगा, जनता में डिमसैटिसफैक्शन होगा। मैं समझता हूँ कि इस बिल के लागू होने से गवर्नमेंट सर्वेन्ट्स के अंदर भी डिमसैटिसफैक्शन होगा।

आप किसानों को ले लोजिये। मैं बड़े किसानों की बात नहीं कहता हूँ लेकिन जिन किसानों के पास ५ बीघा या १० बीघा जमीन है उनके बारे में मैं यह कह सकता हूँ कि वे साल भर मेहनत करने पर भी पेट भरने के लिए अनाज पैदा नहीं कर सकते हैं। वे सालों तक जब लगान नहीं दे सकते हैं तो किस तरह से बचत करके रुपया बचा सकते हैं। जब वे आज तक कोई बचत नहीं कर पाते हैं तो किस तरह आप उनसे कह सकते हैं कि अपनी आमदनी में से इतना रुपया बचत के रूप में दो। किसानों के पास आज कोई दूसरा धन्धा नहीं है, देहातों में किसी की इंडस्ट्री नहीं है और न सरकार ने वहां पर किसी तरह की दस्तकारी ही शुरू की है। जब उनके पास आमदनी का कोई दूसरा जरिया नहीं है तो फिर वे किस तरह से रुपया बचत करके दे सकेंगे? आप फैक्ट एन्ड फिगरस उठा कर देखिये कि कितने किसान हैं जो आसानी के साथ गवर्नमेंट को लगान देते हैं? मैं कहता हूँ कि ५० फीसदी किसान ऐसे हैं जो गवर्नमेंट को बक्त पर लगान नहीं दे पाते हैं। जब वे लगान नहीं दे पाते हैं तो गवर्नमेंट उनकी कुर्की कर देती

है, उनके बिल नालाम किये जाते हैं, उनके घरवार कां चाजों को नालाम किया जाता है, उनके वर्तनों को नालाम किया जाता है फिर भी वे उधार लेकर महाजन से, बनिये से, गवर्नमेंट को लगान देते हैं। इन हालात को देखकर फिर भी आप उनसे कहते हैं कि बचत करके रुपया सरकार को दीजिये। वे लोग इस तरह का बचत नहीं कर सकते और जब आप उनके ऊपर दबाव डालेंगे या जबर्दस्ती करेंगे और उनसे रुपया लेंगे तो मैं कह सकता हूँ कि देहातों में इससे बड़ा भारी परेशानी होगा। आप अगर इस तरह का कार्यवाही करेंगे तो देहातों में बड़े बड़े आन्दोलन होंगे, डिमान्स्ट्रेशन होंगे। जब वह अच्छी तरह से बचत का रुपया सरकार को नहीं देंगे तो आप पुलिस का इस्तेमाल करेंगे। जब आप पुलिस का इस्तेमाल करेंगे तो देश में बड़ा भारी आन्दोलन होगा। इन चाजों को आपने नहीं देखा मगर आप इमरजेन्सी की बात कहते हैं और इमरजेन्सी के नाम पर यह चीज करने जा रहे हैं। आप कहते हैं कि चीन ने हमारे मुल्क के ऊपर हमला कर रखा है और उसका सामना करने के लिए हमें पैसे को जरूरत है और इमरजेन्सी के नाम पर आप इस तरह का बिल लागू करने जा रहे हैं। अगर आप बचत करने के लिए कहते हैं ठीक है, इस तरह का बहुत सां स्कॉमें हैं उनको आप मगहूर कांजिये और उनके बारे में ओपेण्डा कीजिये। आप जनता से कह सकते हैं कि वह वालन्टियरी सेविंग करे और गवर्नमेंट के पास सेविंग की जो बहुत सां स्कीमें हैं उनके बारे में वह देहातों में जाकर प्रचार करे। लेकिन मैं समझता हूँ कि इस किस्म की बचत योजनाओं को लाने से, कम्पलसर कराने से देश के अन्दर एक बड़ा बेइतमिनी पैदा होगी। जब गरौब लोगों से बचत योजना का पैसा लिया जायेगा तो उनमें बेचैनी

और परेशानी फैलेगी, जिसको मैं ठीक नहीं समझता हूँ।

हमारे मिनिस्ट्रों के बारे में महात्मा गांधी जी ने कहा था कि वे कुटिया में रहेंगे और इन लोगों का तनख्वाह ५०० रुपये से ज्यादा नहीं होगा। लेकिन देखने में यह आता है कि इन लोगों का धात्र का जो बिजली का खर्च है वह ५०० रुपये से भी ज्यादा है। इसके अलावा वाटर का खर्चा अलग है, जो पहले से बहुत ज्यादा बढ़ गया है। इसी तरह से ट्रेवलिंग एलाउन्स ले लीजिये वह भी बढ़ता ही चला जा रहा है। इसलिए मैं अर्ज करना चाहता हूँ कि सरकार इस तरह के खर्चों को पहले कम करे। जो मिनिस्टर साहबान हैं वे छोटे छोटे मकानों में रहें और अपना पाना और बिजली का खर्चा कम करे क्योंकि वे देश के नुमायन्दे हैं, आजाद हिन्दुस्तान के नुमायन्दे हैं और आजाद हिन्दुस्तान के मिनिस्टर हैं। हमारे मिनिस्ट्रों को चाहिये कि वे खुद बचत करके दिखलायें और दूसरों के सामने मिसाल पेश करे। लेकिन देखने में यह आता है कि जब कोई मिनिस्टर कहीं उद्घाटन करने के लिए जाता है कि सां मॉटिंग में जाता है, कि सां प्राइवेट काम से जाता है तो तब भी वह ट्रेवलिंग एलाउन्स लेता है। अगर हमारे सामने बिजली और पाना के खर्च का बात न आई होता तो मिनिस्ट्रों का खर्चा इससे भी ज्यादा होता। मुझे उम्मीद है कि अब यह खर्चा कम हो जायेगा। मेरी सरकार से यह गुजारिश है कि वह और कोई तराका निकाले, जिससे वह सरकार का खर्च को पूरा करने के लिए पैसा ले सके। सरकार का बहुत सा रुपया इन्कम टैक्स इवेजन के रूप में पड़ा हुआ है, बहुत सा रुपया बड़े बड़े कारखानेदारों के पास पड़ा हुआ है, बड़े बड़े मिल मालिकों के पास उधार पड़ा हुआ है, जिसको सरकार को सर्ब्त के साथ बसूल करना चाहिये। हमारे मुल्क में

[श्री प्यारे लाल कुरील "तालिब"]

बड़े बड़े अर्मांर हैं जिनका आमदनी का पता नहीं है। सरकार का यह फर्ज है कि इस तरह के लोगों की आमदनी का पता लगाये और उनके ऊपर ज्यादा से ज्यादा इन्कम टैक्स लगायें। हमारे मुल्क में बड़ी बड़ी फर्म और कारपोरेशन्स हैं जिनमें तरह तरह की खराबियां और इर्रगुलरिटीज होती हैं। डालमिया जैन के बारे में कहा जाता है कि उसके फर्म में कई तरह का इर्रगुलरिटीज पाई गई। डालमिया जैन ने अपने बयान में खुद कहा है कि जो इर्रगुलरिटीज मेरी फर्म में पाई गई हैं उसी तरह की इर्रगुलरिटीज तकरीबन जितनी बड़ी बड़ी फर्म हैं, टाटा की हैं, बिरला की हैं, सब में मिलेंगी। आपको इस किसम की इर्रगुलरिटीज रोजमर्रा बड़े बड़े फर्मों और कारखानों में मिलेंगी, आप इनका पता लगाइये और मुझे मौका दीजिये कि मैं आपको बता सकूँ ताकि सरकार की आमदनी बड़े। सरकार को इस बात पर गौर करना चाहिये और बेचारे गरीब लोगों से न कहा जाय कि वह कम्पल-सरी बचत करें। ये गरीब बेचारे तो खुद ही दुःख और सुख के लिए अपनी आमदनी से बचत करते रहते हैं। वे लोग जानबूझ कर अपनी आमदनी से २ आना ४ आना बचा कर रखते हैं ताकि शादी या किसी दूसरे मौके पा काम आ सके। उन लोगों से बचत करने के लिये कहने की जरूरत नहीं है वे खुद ही अपनी आमदनी से बचत करते रहते हैं। मगर मेरा सरकार से यह कहना है कि अगर उसे पैसे की जरूरत है तो सरकारी डिपार्टमेंटों में जिस तरह का बेस्टेज होता है उसको खत्म किया जाना चाहिये। और आमदनी के दूसरे जरिये निकाले जाने चाहिये।

दूसरा सवाल जो मुझे आपके सामने कहना है, वह इस स्कीम के मातहत जो सूद की शरह है, उसके बारे में है। आपने इस स्कीम में सूद की शरह ४ फी सदी रखी

है जो कि न्याय नहीं है और इन्साफ की बात नहीं है। आपको सूद की शरह को बढ़ाना चाहिये ताकि वे जो रुपया बचत के रूप में देते हैं, उसमें उनको ज्यादा सूद मिल सके। लेकिन मुझे उम्मीद नहीं है कि आप इस तरह की बात करेंगे क्योंकि आपकी बूट मेजारिटी है और जो चाहे कर सकते हैं। लेकिन मैं आपसे कहना चाहता हूँ कि अगर आप इन बातों की ओर ध्यान नहीं देंगे तो देश के अन्दर विद्रोह हो जायेगा। मैं इन सब बातों को कह कर इस बिल की मुखालिफत करता हूँ।

श्री शीलभद्र याजी : वाइस चैयरमैन महोदय, मैं इस विधेयक का समर्थन करता हूँ। जबसे यह विधेयक पार्लियामेंट में पेश हुआ तब से कुछ कानूनी पंडित जो पूंजीवाद के रक्षक हैं, कुछ गुमराह लोग हैं, इसके खिलाफ बराबर आवाज उठा रहे हैं।

एक माननीय सयस्य : गुमराह कौन हैं ?

श्री शीलभद्र याजी : हमारी पार्टी के हैं, जो यह कोशिश करना चाहते थे कि यह बिल यहाँ पर पास न हो सके। उन लोगों ने कानूनी अडचनें उठायीं और संविधान की बार-बार दुहाई दी। जब अटार्नी जनरल इस बिल के संबंध में अपनी राय दे दी फिर भी श्री भूपेश गुप्ता आज जोरदार शब्दों में कह रहे थे कि इस बारे में सुप्रीम कोर्ट से पूछ लेना चाहिये। लेजिस्लेचर्स जितने भी कानून बनाते हैं उनके बारे में सुप्रीम कोर्ट या हाई कोर्ट से पहले नहीं पूछा जाता बल्कि कानून बनाकर उसके मुताबिक देश का शासन चलाया जाता है। अगर हम कानून बनाने से पहले हाई कोर्ट या सुप्रीम कोर्ट से राय लें तो यह प्रगतिशील लोगों के लिये शोभा नहीं देता है। हमारे देश में जो समाजवादी दृष्टिकोण रखने वाले लोग हैं या पार्टियां हैं, चाहे वह कम्युनिस्ट हों या सोशलिस्ट हों, उनके नुहरे से इस तरह

की बात नहीं आनी चाहिये। जब हमने मुल्क में से जमींदारी खत्म कर दी, बड़े बड़े, राजा महाराजाओं को खत्म कर दिया, सीलिंग फिक्स कर दी, तो क्या इन सब चीजों को करने के लिये हमने सुप्रीम कोर्ट से राय मांगी थी? हमने इस देश में जितने भी प्रगतिशील मेजर लिये अगर उनमें हाईकोर्ट या सुप्रीम कोर्ट ने कोई भी नुक्स बताया तो हमने उनमें संशोधन किया। इसलिये जब हमारे माननीय वित्त मंत्री जी कहते हैं कि देश के विकास के लिए, जिस तरह की इस समय देश में संकट की अवस्था है, उसका मुकाबला करने के लिये हमें पैसे की जरूरत है। एक कहावत है कि बूंद बूंद करके तालाब भरता है। लेकिन हमारे कुछ भाई किसान के नाम पर घड़ियाल के आंसू बहाते फिरते हैं। हमारे सपू साहब ने कहा कि किसानों के ऊपर यह भार नहीं डालना चाहिये। मैं सपू साहब से पूछना चाहता हूँ कि वे कभी गांवों में गये जो वे किसानों के बारे में कहते हैं? वे कभी किसानों के पास नहीं गए, किसानों के बीच में नहीं गये, तो वे किस तरह से उनकी हालत के बारे में कह सकते हैं। हम किसानों के बीच में रहते हैं और कह सकते हैं कि वे विवाह और श्राद्ध में बहुत रुपया खर्च करते हैं। वह सेविंग नहीं करते हैं इसलिये हमें उनसे कहना चाहिये कि यह उनके लिये अच्छी योजना है और इसके द्वारा वे बचत करें। फिर, बचत जो वह करेंगे उस पर हम सूद भी देंगे और उसे पांच वर्ष के बाद लौटा भी देंगे। हमें देश की सुरक्षा के लिये ८६७ करोड़ रुपये की आवश्यकता है और इस के अलावा हमको योजना भी चलानी है तो कितने रोज तक हम रूस से और अमरीका से मदद लेते रहेंगे, यह कर्जदारी और भिखमंगी बेसी दिन तक नहीं चल सकती है। तो जो इंटरनल रिसोर्सेज हैं उनको ही टैप करना है। चाहे गरीब किसान हों या सम्पत्ति वाले हों सब को मिला कर अगर हम इसके द्वारा ६० करोड़ रुपया इकट्ठा

करते हैं तो जो सदस्य इसका विरोध करते हैं उनको यह शोभा नहीं देता है। वह कहते हैं कि सरकार को बड़ी सेना बनानी चाहिये सरकार को प्रगति की तरफ जाना चाहिये, विकास का काम तेजी से होना चाहिये तो फिर यह कहाँ से होगा? उन्हीं किसानों के लिये सिंचाई की व्यवस्था करना है, मैन्योर की व्यवस्था करना है, खेती के लिये सब कुछ इंतजाम करना है तो फिर इस सब के लिये पैसा कहाँ से आयेगा? तो हम किसानों से पैसा ले कर और दूसरों से पैसा लेकर उन्हीं किसानों के लिये पैसा खर्च करते हैं और फिर पांच वर्ष के बाद वह उनको लौटाते भी हैं, तो इसमें अपोजीशन की क्या बात है?

कहा गया कि यह कैसे किसानों को रूपये लौटायेगे? सब जगह ग्लास खोले गये हैं। तो जो अफसर मालगुजारी ले सकता है वह इसको दे भी सकता है और इसके द्वारा यह सब व्यवस्था हम करेंगे।

जो समाजवाद में विश्वास करते हैं वह इस तरह की आपत्ति करते हैं कि पार्लियामेंट को अधिकार नहीं है कि वह इस तरह के कानून बना सके। वाइस चैयरमैन साहब, मुझे यह कभी उम्मीद नहीं थी कि वे ऐसी विरोधता करेंगे और ऐसा मालूम होता है कि कम्युनिज्म में, सोशलिज्म में उन्हें कुछ विश्वास नहीं है। कम्युनिज्म में और सोशलिज्म में तो प्राइवेट प्रापर्टी रखना एक तरह की चोरी है—यहां तक लोगों ने कहा है। तो सम्पत्ति के लिये जब वह इस तरह से मोह और ममता दिखाते हैं तब मैं समझता हूँ कि वह समाजवाद के नाम पर भी घड़ियाल के आंसू बहाते हैं, उनको इसके लिये ममता वगैरह कुछ नहीं है। मैं जानता हूँ कि श्री भूपेश गुप्त को कुछ बात करनी है, कुछ आपत्ति करनी है और उन्हें इसका एक नाटक करना है। उन्होंने जहां देखा कि अब यहां एटारनी जनरल

[श्री वील भद्र याजी]

के आने की संभावना नहीं है तो संविधान संबंधी आपत्तियां उठा दीं।

मैं सदन के सब लोगों से अपील करूंगा कि यह जो स्कीम है वह एक बहुत अच्छी स्कीम है क्योंकि हमारे में बचाने की आदत नहीं है और अगर हम ४५ करोड़ हिन्दुस्तानियों में बचाने की आदत डालेंगे तो बहुत कुछ बचा लेंगे। जब गवर्नमेंट उनको सूद दे कर कहती है कि बचाओ तो उन्हें तो खुश होना चाहिये कि उन्हें जो ज्यादा खर्च करने की आदत है उसमें सुधार होगा। अभी पार्लियामेंट के एक सदस्य कह रहे थे कि हमारा १० ६० भी नहीं बचता है, अगर ४०० तनख्वाह और एलाउंस में १० ६० भी नहीं बचता है तो फिर मिनिस्टर्स पर क्यों अटैक करते हैं, तो आदत खराब है और हम लोगों को थोड़ा सा जरूर बचाना चाहिये। नहीं बचाते हैं यह कोई शोभा की बात नहीं है। मेरा कहना है कि किसान इसको खुशी से देंगे इसलिये इस स्कीम की तो सबको तारीफ करनी चाहिये और कोर्ट में जाने की दुहाई नहीं देनी चाहिये क्योंकि अगर हमें समाजवाद और प्रगति की तरफ जाना है तो कोर्ट की बात नहीं करना है। उस सदन के लोगों की जब यह मांग हुई कि एटार्नी जनरल को राय देना है तो उन्होंने अपनी राय भी दे दी कि देश के विकास के लिये और इमर्जेंसी के लिये यह जरूरी है और इस तरह के कानून बनाने का, लेजिस्लेट करने का, पार्लियामेंट को अधिकार है तो फिर कोई कानूनी अड़चन पैदा करने की बात ही नहीं है। हमें यह सोचना है कि चीन का जो बड़ा भारी आक्रमण हुआ है उसका सामना करने के लिये बहुत पैसे की जरूरत होगी और उसके लिये जो इंटरनल रिसेसर्ज हैं उन्हीं से पैसा इकट्ठा होगा, किसानों से, मजदूरों से और गरीबों से सभी से इकट्ठा होगा और यदि हम इस तरह से ६० करोड़ रुपया इकट्ठा करते हैं तो उसमें

क्या बुराई है? हमको यह सोचना है कि हमें अमेरिका की तरफ, रूस की तरफ झोली लेकर न जाना पड़े बल्कि किसानों के, मजदूरों के और सबके जो आंतरिक स्रोत हैं उनसे ही रुपया इकट्ठा करें। तो जो स्वतन्त्र पार्टी के हैं जो कि राजा महाराजाओं की पार्टी है उनको इससे खुश होना चाहिये कि हमारी कुछ बचत होती है और जो प्रगतिशील विचारधारा के लोग हैं उनको तो बहुत ही खुश होना चाहिये। सप्रू साहब किसानों के नाम पर बोल रहे थे और मैंने उनसे शुरू में ही कहा था कि किसानों में उनका कोई वास्ता नहीं है इसलिये किसानों की माली हालत को वह नहीं जानते हैं। वह गांवों में जाय तो देखेंगे कि किसानों की माली हालत सुधरी है।

तो हमारे भाई एक तरफ समाजवाद की बात भी करते हैं और प्रगति की बात भी करते हैं और फिर दूसरी तरफ बचत में रुपया नहीं देने की बात भी करते हैं। यह जो प्राइवेट प्रॉपर्टी के प्रति लोगों को मोह आ रहा है वह बड़ी खतरनाक चीज है और यह समाजवाद को लाने की बात नहीं है मेरा कहना है कि देश की सुरक्षा के लिये, देश के विकास के लिये हर एक सदस्य का फर्ज है कि वह यह जो बचत की स्कीम है उसकी हिमायत करे और जनता को बताये कि यह एक अच्छी स्कीम है।

सभी एक तरफ से चेतावनी दी गई है कि आन्दोलन होगा, संघर्ष होगा और विद्रोह भी होगा। तो मेरा कहना है कि हमने बहुत विद्रोह देखा है। राजा महाराजा चले गये, सूर्यवंशी चले गये, चन्द्रवंशी चले गये, सेना उनके पास थी लेकिन उनको विद्रोह करने की हिम्मत नहीं हुई। कई लाख जमींदार भी चले गये, ३० हजार एकड़ से जमींदारों को ३० एकड़ का जमींदार कर दिया है। ये जनसंघ के लोग और स्वतंत्र पार्टी के लोग कहते ही रह जायेंगे कुछ काउन्टर रेवोयूशन बगैरह नहीं आया,

हिन्दुस्तान में हो नहीं सकता है क्योंकि समाजवाद का जो रास्ता हमने अपनाया है उससे किसानों की, मजदूरों की भलाई ही होने वाली है, जनता हमारे साथ है। जो कानूनदा लोग हैं वे इसकी विरोधता कर सकते हैं लेकिन देश इसका स्वागत करेगा क्योंकि पैसा बचाना एक अच्छी चीज है। इन शब्दों के साथ मैं इस विधेयक की तारीफ करता हूँ।

SHRI J. VENKATAPPA: Mr. Vice-Chairman, though I do not differ very much with the Government as far as the theme of this scheme is concerned, at the outset, I oppose the Bill, for, many of the provisions it contains are discriminatory and ambiguous in nature. The main intention of the Government in bringing this Bill is to see that the common people whose income is Rs. 1,500 and more per annum are brought under this scheme and thereby they can plan for saving which can be utilised for the developmental activities in the country. That is the main intention. That is why they have provided different categories to be covered by clause 2 and they have clarified that those whose income is not below Rs. 1,500 should contribute 3 per cent, of their annual income but as far as the agriculturists are concerned, it has not been clarified anywhere. Only when the Finance Minister made his financial proposals in the other House he mentioned that the agriculturists whose land-revenue is less than Rs. 5 will be exempted from this compulsory deposit saving scheme but let us consider what is the economic standard of the agriculturists in the rural parts. How have you assessed his economic standard and his repaying capacity? While comparing the agricultural life with that of the first division clerk or second division clerk or an ordinary employee in the factory, while issuing loans under the Rural Housing Scheme and under the Low Income Group Housing Scheme, you have assessed to give a loan of Rs. 6,000 to Rs. 8,000 to a second division clerk whereas an agriculturist in the rural

part is eligible to get only Rs. 1,500— not more than that—because his repaying capacity is very poor. 4 P.M. This shows that the repaying capacity of the majority of the agriculturists is very low and this being so, how can he have the saving capacity? He is not even able to redeem the mortgaged property which is his bounden duty. When he is incapable of repaying that even, that debt, how are you eligible to ask him to pay or contribute to the compulsory deposit scheme? Is it ever possible for a rural agriculturist to participate in this scheme, especially in a case where the income is not secure, is always thrown open to the vicissitudes of nature. Even now it is not too late for the Government to clarify his income or the level up to which an agriculturist should be exempted. As you have exempted other persons with incomes of less than Rs. 1500, justice demands that you should make similar provision and say that agriculturists with less than Rs. 1500 income per annum should be exempt. That exemption which the other sections of the community get is not available to the agriculturists in the country. This is a discriminatory provision and you have to clarify the actual position in the country. The point whether this Bill is at all necessary has to be considered. If the Government had been a little more vigilant and had been able to avoid wasteful expenditure in the various sections of the administration, had been able to avoid the evasion of tax throughout the country, this would have resulted in manifold increase of income to the Government than what is expected through this measure. Government has failed in its attempt to save or utilise properly its funds and to see that the entire income which is bound to come to the State exchequer has come or not. In that attempt Government has failed.

In regard to clause 4, you have defined all the other categories and the basis on which they should deposit but as far as people who fall

[Shri J. Venkatappa.] under category (b) is concerned, you have not defined exactly what amount they should contribute. Even before this, I wanted a clarification from the Minister concerned but, unfortunately, I could not get that clarification. It is not mentioned anywhere in the Bill as to what exact amount will be contributed by this category of people.

SHRI B. R. BHAGAT: Who?

SHRI J. VENKATAPPA: The people who come under category 4(b). These people are entitled to get, from the amount paid as additional surcharge, on a certificate being issued by the officer who collects this, a rebate to the extent of three per cent, on a residual income of Rs. 6,000 and two per cent, over and above this. This amount is bound to come to the State exchequer but you are repaying it to these people.

SHRI B. R. BHAGAT: Does he refer to clause 2(b)?

SHRI J. VENKATAPPA: Those who fall under category (b) of clause 4.

SHRI B. R. BHAGAT: That is three per cent, and two per cent.

SHRI J. VENKATAPPA: I could not understand that. You have not-mentioned anywhere in the Bill as to what exactly is the amount he has to pay.

THE VICE-CHAIRMAN (Shri M. P. BHARGAVA): You may make your point and he will reply.

SHRI B. K. GAIKWAD (Maharashtra): The Minister said something which was not heard here.

SHRI J. VENKATAPPA: The amount that should have come to the exchequer, you are repaying with interest whereas in the case of others you compel them to pay out of their own money. This has to be unified. You have taken power

under sub-clause (6) of clause 4 to exempt certain classes, people who fall under clause (d) of clause 2 and who pay in any year any sum (i) to effect or to keep in force any insurance on the life of such person or on the life of the wife or husband of such person—(ii) does not apply here—and (iii) in a ten-year account or a fifteen-year account under the Post Office Savings Bank (Cumulative Time Deposit) Rules, provided the total under all these heads comes to eleven per cent, of the annual salary. Why should not the other people be also exempted? Are there not people, even among the agriculturists and other salaried people, who have insurance policies? According to sub-clause (7) of clause 4 again, persons who fall under many categories other than clause (b) should pay or make a compulsory deposit on calculations under all the items. Why should there be such an exemption to clause (b)? You may say that their income is covered by the Indian Income-tax Act and the agriculturists are not covered by this Act but is it the contention that these people who fall under (b) are not agriculturists at all, that they have not got agricultural land at all? There are people who have got agricultural lands. Why should not they be asked to pay fifty per cent, of the land-revenue? Why are you exempting them? I cannot understand. Is it because the Minister who sponsored the Bill represents only that community in the country? Here again it is discriminatory.

It is also intended to give retrospective effect to this measure. What is the necessity for this? I can understand this measure which you have brought forward because of the emergency and the necessity for more funds but why give retrospective effect to this? This should not be done.

With these remarks and because this measure contains so many discriminatory clauses, I oppose this Bill.

SHRI B. R. BHAGAT: Mr. Vice-Chairman, Sir, before I go to some of the points raised, let me point out clearly . . .

SHRI K. L. NARASIMHAM (Andhra Pradesh): Sir, my name was in the list.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : You will be speaking on the amendments.

SHRI K. L. NARASIMHAM: Not in the main discussion?

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : NO.

SHRI B. R. BHAGAT: Sir, the hon. Member who spoke last, either through oversight or having read the Bill hurriedly, has completely misconceived the nature and content of the clause itself. For example, he says that nothing is provided for category 2(b) but if I may refer him to sub-clause (3) of clause 4, it provides for that category and I would like to refresh his memory. Such people will be entitled to deduction from the additional surcharge of a sum which shall be equal to the sum so deposited by him and where his residual income is Rs. 6000 or less, three per cent, of such residual income and if it is more than Rs. 6000 it will be two per cent. So it is not correct to say that no provision has been made. Then he said that in certain matters it is discriminatory. I do not want to enter into an argument.

SHRI J. VENKATAPPA: Even now I want some clarification. Under clause 4, sub-clause (3) I know they are covered but they are eligible for reduction of this amount from the additional surcharge which should have been paid to the State exchequer according to the Income-tax Act. Why should they be given this exemption? Why should that amount be reduced from the additional surcharge? Otherwise that amount would have come to the exchequer in addition as

additional surcharge. That is to say, you are trying to repay the Government money to them with interest.

SHRI B. R. BHAGAT: He may not like the way the reduction is made. He may want that it should be additional to the surcharge. That is a different matter. But to say that nothing has been provided is not correct. *(Interruptions)*. It is a different thing that he may not like this particular scheme.

Now, Mr. Vice-Chairman, I am exceedingly grateful to the hon. Members for having participated in this debate and for offering their valuable comments and criticism. Roughly, points of view were expressed under two categories; one is the legal and constitutional aspect and the other is the aspect relating to the merits of the Bill, that is, the economic and other aspects.

So far as the legal and constitutional problem is concerned, it was very thoroughly debated in this House as well. The views of the Attorney-General and the discussions in the other House were available to hon. Members and some hon. Members here, with their great experience in law, have thrown sufficient light on this aspect and, I think, by now any cloud, legal or constitutional that was there when this Bill was about to be moved, has disappeared.

SHRI K. L. NARASIMHAM: But, Sir, may I ask . . .

SHRI B. R. BHAGAT: I am not yielding; I would not like to be interrupted.

Sir, one or two points have been raised about the legality of this measure and I would like to answer them. It was said by the hon. Shri Bhupesh Gupta—and I think it was not very fair of him to make this remark—that the Attorney-General came and gave his opinion in his right as law officer and his opinion may be subjective because he is from a particular class of society, the well-to-do class. I think

[Shri B. R. Bhagat.]

it is not fair because the Attorney-General came as Attorney-General and not as the law officer of the Government. As an experienced and eminent man in his profession and in legal knowledge, he is expected, as all of us are expected, to uphold objective considerations. As Members of Parliament, all of us coming from different professions, are expected to uphold, when we discharge our duties here, the objective considerations. So I think to say that the Attorney-General was guided by subjective considerations is, to say the least, hardly fair. I think the hon. Member knows and the whole House knows that the Constitution provides that he can come and give his opinion and views to the House.

SHRI K. L. NARASIMHAM: But could . . .

SHRI B. R. BHAGAT: I said I would not like to yield.

SHRI K. L. NARASIMHAM: I want to know whether there was any occasion when a Bill was referred to the Supreme Court for its opinion instead of moving it in the legislature.

SHRI B. R. BHAGAT: I was coming to the point. That is not a new point. That point has been raised by the hon. Member. Actually, I was coming *to* that point. A point was raised that this matter should be referred to the Supreme Court for its opinion. I think, Sir, the House should appreciate that there is a special procedure laid down for referring any matter to the Supreme Court.

SHRI K. L. NARASIMHAM: But Sir . . .

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : You have made your point and he is now replying.

SHRI K. L. NARASIMHAM: You did not give me time to express my views.

SHRI B. R. BHAGAT: I am not yielding. I have got the right not to yield unless there is a direction from the Chair. It is not fair for the hon. Member to go on interrupting.

SHRI K. L. NARASIMHAM: Is it not a question of interrupting. I am asking for a clarification.

SHRI B. R. BHAGAT: There cannot be a clarification after every sentence I utter.

Now, I was saying that there is a special procedure laid down in the Constitution for referring such matters for the advice of the Supreme Court. If a matter of grave public importance arises it can be referred to the Supreme Court. Any doubt on a constitutional point that may be in the mind of a particular Member or in a particular section of the House or the country is not a thing that could be referred. Recently, the question of levying of customs duty on the properties of the State or the goods bought by the State was referred by the President to the Supreme Court and only the other day we got the advice of the Supreme Court. So, I am only pointing out that there is a certain procedure laid down in article 143 of the Constitution and only when those conditions obtain the President refers any matter to the Supreme Court. I have given the instance of a recent case when such a reference was made but this is not a matter in which it can be done. I think it should be clearly borne in mind.

The hon. Mr. Sapru—the whole House knows that he is an eminent jurist—expressed doubts about the constitutional validity of this Bill and said that the Judges are not likely to hold that the restrictions imposed under this Bill are reasonable. He referred to the opinion given by the Attorney-General, and he said that he did not agree with the views of the Attorney-General. Sir, it is a common experience not only in this country but in all countries that eminent Judges, eminent jurists differ in their

opinions and I can only say that I have all respect for the opinion expressed by Mr. Sapru who is an eminent jurist but so far as the Government is concerned, we have taken the views of the Attorney-General and We stick to that advice. We are perfectly within our rights to do so. It does not mean that we have no respect for the opinion given by the hon. Member. Furthermore, this aspect of the matter has already been discussed at length in this House also this morning and in the other House. The Attorney-General has categorically expressed his opinion that according to the judgment of the Supreme Court, money cannot be the subject-matter of acquisition or requisition of property. That is very clear within the meaning of article 31 (2) of the Constitution. Compulsory deposits envisaged in the Bill, according to him, can only be construed as involving deprivation of property. This can be brought about by law alone under article 31 (1). In that case the law made by Parliament has to conform to the provisions of article 19 (1). (f) of the Constitution. Under it all citizens have been given the right to acquire, hold and dispose of property, but clause (5) of that article allows Parliament to make any law imposing reasonable restrictions on the exercise of such rights which are in the interests of the general public. This is a very clear opinion given by him.

Hon. Members also in the morning very clearly clarified that position. The question whether these restrictions are reasonable and are in the interests of the general public is a matter for the court to decide. It is not for Parliament to decide. An hon. Member on that side held the opinion that these are not reasonable restrictions. Some hon. Members said that these are reasonable restrictions. Many more hon. Members will see and confirm that these restrictions are reasonable. But it is for the courts ultimately to decide. Any opinion expressed to the contrary by any other authority, however eminent that might

be, has no binding effect. According to the best legal advice available to us, the restrictions imposed by the Bill are reasonable and are in the interests of the general public.

The Bill also provides adequate safeguards and powers for making remissions or exemptions and allows Parliament to have an effective say on the terms of the scheme to be framed under the Bill. The Attorney-General has also said that the Supreme Court has held that in interpreting whether the restrictions are reasonable, reliance should be placed on the Directive Principles of State Policy embodied in Part IV of the Constitution. Under article 39 (b), the State has been asked to direct its policy, towards securing that the ownership and control of the material resources of the community are so distributed as best to subserve the common good. According to me, this should remove all doubts expressed about the unreasonableness of the restrictions imposed under this Bill. I do not want to dilate more on this aspect of the matter. I will now come to the substantive part of the Bill.

My hon. friend, Shri Chordia, referred to certain difficulties arising from the Bill. He said that difficulty would arise in assessing the rental value of property for fixing the amount for compulsory deposit. He said there is no provision. He has evidently not referred to the proviso to clause 4(2) (b) of the Bill which provides that where the property is assessed without reference to the rental value of the property, the maximum rate of deposit will be one-eighth of the property taxed or house-tax. Thus there will be no difficulty in determining the amount of the compulsory deposit. Where the annual rental value is known for the purpose of property tax, the rate of compulsory deposit will be three per cent of the rental value. In other cases it will be one-eighth of the annual property tax. So, there is no practical difficulty.

[Shri B. R. Bhagat.]

Then, my hon. friend, Mr. Mitra, said that no provision has been made in the Bill for exempting land-revenue payers whose payment is less than Rs. 5 per annum. There is a provision. We have taken powers to give exemptions under the Bill and when the scheme is drawn up that will be given effect to. The power to exempt any category of people has been taken. So, there should not be any difficulty. That would be provided.

Then, the hon. Member, Shri Khandekar, said that the Bill does not provide for any exemptions being allowed to land-revenue payers in the event of floods, fires, accidents, etc. He has probably overlooked the provisions in clause 8 of the Bill. It lays down that wherever the land-revenue itself is suspended, reduced or remitted, the Government of India may accordingly suspend, reduce or remit the recovery of compulsory deposits. Therefore, in all such cases, if there is a reduction, remission or suspension, compulsory deposit recovery will also be correspondingly suspended, remitted or reduced.

SHRI R. S. KHENDEKAR: It is all right when the State Government has suspended payment of land-revenue. But there are many cases where the State Government does not suspend. Suppose, there is a crop failure or there is some accident. In that case the agriculturist would be put to hardship.

SHRI B. R. BHAGAT: The State Government realises land-revenue.

SHRI R. S. KHANDEKAR: The State Government only declares when there is a wholesale famine.

SHRI B. R. BHAGAT: If an area is declared a famine area, then naturally it will follow that land-revenue will also be remitted or reduced or something will happen. In certain cases the flood may not be of that dimension that it should be declared a famine area. If there is no remis-

sion or reduction in land-revenue, there cannot be any remission or reduction in respect of compulsory deposit.

(.Interruption)

Hon. Member, Shri Vijaya Singh, spoke eloquently and very effectively in support of the Bill. He said that 4 per cent, simple interest is very low and it should be raised to 6 per cent. This point of view has been very much emphasised in various economic journals as well. Probably the hon. Member's attention has been drawn to that and he has made that point here. Judging on merits, it would be wrong to raise the rate of interest from 4 per cent, to 6 per cent. It will prejudicially affect the entire interest structure in the country. Whether it be the medium-term loan or short-term loan or the gilt-edged securities or the market borrowings, the interest on all these is interlinked. If you disturb the interest structure* of one, it is bound to affect the whole market. Therefore, I would like to say that looking to the fact that it is only for five years, the interest rate is quite reasonable and adequate. For example, the deposits in the post office savings bank earn an interest of 3 per cent.—there is no time-limit—provided they do not exceed Rs. 10,000 and 21 per cent, in excess of that limit. So, for a period of one year or two years their interest rate is lower. The 10-year Defence Deposit Certificates give a return of 4J per cent, per annum, but if these Certificates are encashed after five years, the net return earned is 3-4 per cent. only. The 12-year National Defence Certificates, if held until maturity after 12 years, earn simple interest of 6:25 per cent., but if these very Certificates are encashed after five years, the return is 4 per cent, only. The other gilt-edged securities of the Central Government with an unexpired maturity period of five years allow a return of near about 3-91 to 395 per cent., but the return in- this case is taxable. On the other hand, the return of 4 per cent, on

compulsory deposits is free of income-tax. It will thus be seen that in fixing the rate of interest at 4 per cent, for compulsory deposits, they have not been dealt with in any less advantageous manner. It would be completely impracticable to allow tax-free interest of 6 per cent, on a 5-year money as some of the economic weeklies have pointed out. In fact, Gold Bonds, which have a currency of 15 years and which involve a substantial capital loss, allow interest of 6 per cent. So, judging from all these points of view the rate of interest of 4 per cent is very reasonable.

Then, I come to the point raised by the hon. Shri Dahyabhai Patel. He and Shri Bhupesh Gupta argued from different poles. As two extremes meet ultimately they come to the same conclusion. Both Mr. Bhupesh Gupta and Mr. Dahyabhai Patel think that the compulsory deposit scheme is unreasonable and oppressive. Let me deal with that point of view finally. He has characterised this Bill as oppressive, particularly on the lower income groups. Let us come to this. The hon. Member has said that the higher income groups are left free. Probably in his enthusiasm and eloquence he slips over facts. He forgets the entire tax structure, whether it is the corporate-tax or income tax or super profits tax and it would not be proper for him to say that the higher incomes are left off free. Their income is higher; at the higher level, the income generation is higher and so they are in a better position to bear it. If it is said like that, I can understand it. But to say that the Government is not taxing the rich people and is taxing the poor oppressively is absolutely wrong. He is talking without fact? and he is talking more from sentiment and exuberance than from any discretion. But let me come to the point. Let us examine the facts. He has said about the middle income groups or the smaller business people that it is an oppressive thing on them. I may clearly point out that right at the beginning both the Finance Minister in the other

House as well as myself here have said that we do not say that this is not a burden. We ourselves realise that this is a burden, that the tax-structure, the taxation this year including the compulsory deposits, will hurt the people and that particularly it is not any pleasure for the Government to come forward with proposals to take away money either by way of compulsory deposits or by way of taxation which falls on the poorer people. But in the special situation of today when we need resources for the country both for development and defence, when the whole House wants that the country should progress and should be stronger against outside enemies, it is necessary—it is imperative, it is a sort of mandate on the Government—to find the resources and in that spirit the Government has tried to do its best. And we said right at the beginning that we have tried to distribute the burden as equitably as possible. But you cannot escape from the fact that there has been a burden on all sections of the society. The fact is that the burden has been tried to be put as equitably as possible. That has been the attempt and, therefore, from that point of view, you should see the scheme of compulsory deposits.

Now, take the example of land-revenue. Much has been made out that the incidence on the peasants is very oppressive. Our national income from the rural areas is about Rs. 5,000 crores and our land-revenue is roughly Rs. 100 crores. It is common knowledge that taxation on land has not increased as much as taxation on other incomes from the urban areas. I am not saying that it should be increased so as to create more burden. It should not be misconstrued. I am only stating a fact and am trying to meet the point as to what is the net burden on the peasantry today. So, if you see it, probably it is only 2 per cent, of the annual income from land today, in terms of average. As I said, the income from the rural areas in the country is Rs. 5,000 crores. The land-revenue burden is Rs. 100 crores. So, it is only 2 per cent, on the annual in-

[Shri B. R. Bhagat] come of a farmer. What we are trying to do is to add one per cent, of his income.

SHRI J. VENKATAPPA: Sir . . .

SHRI B. R. BHAGAT: I will answer the hon. Member. (*Interruption.*) I cannot be interrupted

THE VICE-CHAIRMAN: (SHRI M. P. BHARGAVA): Let him finish.

SHRI J. VENKATAPPA: Just a clarification from you . . .

SHRI B. R. BHAGAT: I will answer him later on. I do not want to be interrupted.

The point is that it is only one per cent, of his annual income. And if you say '50 per cent, of the land-revenue', it is two per cent, of the income and we are trying to add only one per cent, which cannot be described by any means, as an oppressive burden. It is possible to say that it is a burden, but it is not an oppressive burden.

About the small middle class people and the salary-earners it was said that they would have no margin to save. I myself, while making the motion, have said that it is very difficult for a person whose income is Rs. 1,500 annually, to save. But as I said, the whole country is poor and underdeveloped, and with the particular situation that the country is facing today, we have to raise large resources for defence and development, and there cannot be any escape from the fact that every section has to bear the burden.

Coming to this section of the people, the property holders, the rate is three per cent, of the annual rental value of the property for the purposes of property tax. The incidence of this also cannot be considered as onerous.

Coming to sales-tax payers the rate is one-third per cent, of their gross turnover. For salary-earners of Rs. 1,500 per annum or above, the rate is

3 per cent. But here again this fact is completely ignored. I want to emphasise here that exemption has been provided in this Bill for those who are saving 11 per cent, in the form of life insurance, provident fund contributions or deposits in the cumulative deposit scheme. It is common knowledge that for all Government servants the contribution to the provident fund is six per cent. It is available to many other industries. In the case of four industries it has recently been raised to eight per cent. And there are ever so many industries where an effort is being made to raise it to eight per cent. There is a margin up to 11 per cent. Suppose, somebody is making a contribution of eight per cent. He will pay only three per cent, as the balance. But he will not pay three per cent, if he has a life insurance premium or if he has invested in the ten-year or fifteen-year time to deposit schemes to the extent of this balance. So, the idea is that the savings must go up. An hon. Member made a very significant point that during the last war in England the savings went up several fold and that was the price that those people paid for defending the liberty of that country. In regard to economic development here, the Third Plan provides that there has to be a very big step-up and for speeding up development, from 11 per cent, the savings must go up to 15 per cent. In addition to that, when we are faced with this burden of defending the country and raising the defence resources, the savings must have got to go up, and all these are savings. We have to add them up; they have got to go up to 15 per cent, or even more. So, there is no escape from these facts because the ultimate reward will be that the country will be free from external aggression and there will be speedier progress. As long as that objective is going to be achieved, every section of the society has got to face any burden cheerfully.

Then he made a point that this money will not be returned. This

has been his grouse against the Government that whatever money-Government takes is not returned. He says that it is not a forced saving, but it is taxation in a different grab. Sir, schemes will be provided for all these. Although I cannot anticipate the details of the scheme which will come up before the House, I may say that every depositor will be given a pass book or a certificate as the receipt for the deposit made by them. Our endeavour is to make the scheme as simple as possible so that it may not impose any hardship on the public. After all millions of people deal daily with the post office savings bank without undergoing any great hardship or difficulty. The House may rest assured that no steps will be spared to improve the working and administration of the scheme and there should not be any hardship on that account.

With these words, Sir, I have tried to meet most of the points and I would commend" this motion for the consideration of the House.

SHRI J. VENKATAPPA: May I seek a clarification from you?

SHRI B. R. BHAGAT: If it relates to any clause we will deal with it then.

SHRI J. VENKATAPPA: With regard to the levy of penalty . . .

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): We will come to that clause.

SHRI J. VENKATAPPA: I do not think there is any amendment to that.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): There is an amendment to that clause. We will come to that.

The question is:

"That the Bill to provide in the interest of national economic development for compulsory deposit

and for the framing of a scheme in relation thereto, as passed by the Lok Sabha, be taken into consideration."

The motion was adopted.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): We shall now take up the clause by clause consideration of the Bill.

I may inform the House that there were five amendments given notice of by Shri Bhupesh Gupta. He has gone away and he wrote to me a letter saying that Shri K. L. Narasimham is being authorised to move his amendments. Under the Rules that is not permissible. However, later, I have received a notice of some amendments from Shri K. L. Narasimham. They are the same as those given notice of by Shri Bhupesh Gupta. Now, technically they cannot be admitted, but I do not want to take advantage of a technical ground, and I take it that the House has no objection to his being allowed to move his amendments. There are five amendments, four to clause 2 and one to clause 12. I take up clause 2 and Shri Narasimham may move his amendments relating to this clause.

Clause 2-Persons to whom Act applies SHRI K.

L. NARASIMHAN: I move:

1. "That at page 1, after line 13, the following proviso be inserted, namely:—

'Provided that the average net income derived from such land is not less than three hundred rupees per mensem';"

2. "That at page 1, after line 15, the following proviso be inserted, namely:—

Provided that the assessed income of such persons exceeds six thousand rupees per annum".

3. "That at page 1, after line 19, the following proviso be inserted, namely: —

[Shri K. L. Narasimham]

•Provided that the annual income of such holders of immovable property is not less than six thousand rupees'."

4. "That at page 2, alter line 24, followig further proviso be inserted, namely: —

"Provided further that this Act shall not apply to any dealer unless the net income from his annual turnover exceeds six thousand rupees'."

The questions *were proposed*.

SHRI K. L. NARASIMHAM: Mr. Vice-Chairman, I thank you very Much for giving me this opportunity to move the amendments which were given by me late this afternoon. In fact, I wanted to contribute by making some remarks during the general discussion itself but you suggested that I may avail of the opportunity when moving the amendments to express my point of view.

Sir, this sub-clause refers to com-pulsorily ask a land owner to deposit a certain amount, which can even go *to* the extend of 50 per cent, of land-revenue. Now, Sir, if this provision remains as it is, it will cause hardship to the poor peasant. Coming from Andhra Pradesh I know the life of the ordinary peasant. Recently, Andhra Pradesh Government has passed a legislation increasing the land-revenue and the increase of land-revenue is to the extent of 100 per cent, and in some cases, it is 200 per cent. And all the Opposition parties in the State opposed this increased levy. In view of the emergency, they said that this should be reconsidered and requested the State Government to postpone the collection. Now, in addition to that, here, this Central law is again imposing another burden, and the Minister is trying to present a rosy picture of the life of a peasant. Sir, I know of areas where a peasant owning even

ten acres of land—ten standard acres— cannot get an annual income of five hundred rupees. He pays land-revenue at the rate of one rupee per acre, that is, ten rupees, or even more in some cases. I am speaking particularly of dry lands. There are areas where a man owning 20 acres of land cannot get an annual income of fifteen hundred rupees. It depends upon fertility; it depends upon irrigation facilities; it depends upon so many other factors. When such is the plight of the peasant, you are now asking him to deposit to the extent of 50 per cent, by your scheme, and this is really hitting the peasant, and it is imposing a heavy burden. You are taking advantage of this emergency period and in the name of the emergency you want to impose a compulsory dposit, and that means, you want to impose compulsory starvation on the man, because there is another clause; the penalty clause is there in clause 12, in 13 too. If he does not pay you are going to collect it as an arrear of land-revenue. How do you collect it as an arrear of land-revenue? It means you evict him or you auction his property or you send him to jail. It means you are going to use the penalty clause to collect it, and this compulsory deposit will be collected in the same manner as you realise an arrear of land-revenue; it is nothing but hitting the poor peasant. So, I am putting a proviso here that sub-clause (a) will apply only if the average! net income derived from such land is not less than three hundred rupees per mensem. If it s there, it means Rs. 3600 per year, and that is the amount fixed for the ceiling of land holdings by the Planning Commission and if that proviso is there, such people are exempted. I think it is better that you are not imposing a burden on the common man, and the person who can pay can be asked to deposit some amount. So I think that this proviso is essential to see that the hard-ship is removed.

Coming to my second amendment and my second proviso, it is in relation *to* persons liable to payment of

income-tax. Where the assessed in. come of such persons exceeds six thousand rupees, they alone should be asked to compulsorily deposit.

I now take up my third amendment and the third proviso. Sir, in the urban areas local bodies are imposing tax. Coming from Andhra Pradesh I know that in almost all towns the immovable properties in the urban areas are taxed. Sometimes even 12 per cent, of rental value is considered to impose a tax, and there were cases; where persons approached courts and got stay orders and they were opposed to giving any increased tax. In these circumstances you are again enacting a law that they should compulsorily deposit. That means it is a hardship to the common man. Electricity rates have increased. Now, in Andhra Pradesh it is 31 nP unit. And you are going to the urban areas where the State Governments are taxing, where the corporations or the municipalities are increasing their taxation, and if you take into account all these things, the urban people are hit by this compulsory provision. It means you ask them to again pay you something in this form, and if they do not pay, they come under the penal clause. So I am providing a proviso that it can be only if the annual income of such holders of immovable property is not less than six thousand rupees, and I think, if the proviso is there, at least the small common people can be saved from this hardship.

I now come to my last amendment and last proviso, and this is about dealers. There is another category here in sub-clause 2 (d)—employees of the Central and State Governments. Though I have not moved any amendment I want to make some remarks on this and with your permission, I will say a few words. Sir, the 15th and 16th Indian Labour Conference has fixed some norms to fix a need-based wage. The Government of India has not implemented it, though it has accepted it in principle. It means that the

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employees are not paid a need-based wage. There again there is *no* neutralisation whenever there is a rise in the cost of living index. In these circumstances to ask an employee to deposit in this form compulsorily means it is imposing compulsory starvation on the man. Think of a person earning Rs. 150 a month. He has to maintain his family consisting of wife, children and in most of the cases unemployed dependants, and that too living in towns and cities. The plight of that man is unthinkable. He is always in debt and you ask him to save by this method and take back after some years. That means his indebtedness will have increased more and more. I am only suggesting that while you frame a particular scheme under this Act you should see that the lower income group is not hit. And here the concession that you have given is but a meagre concession, namely, those who are paying provident fund and some other things. In this connection I have to say one word. The philosophy advocated by you that every one in the society should sacrifice for the nation is good in words. But you are, by asking the common man, the hard-earning employee, to sacrifice most, you are asking him to sacrifice his bread for the sake of the national development schemes the resources for which you can find by various other methods. I think if you accept these amendments, his hardship can be reduced to a great extent. When you formulate the scheme, you can consider the question of raising the exemption limit because you have taken power under different clauses to do so. Therefore, I moved my amendments.

SHRI B. R. BHAGAT: I oppose all the four amendments to clause 2 on the grounds that the recovery rate is related to income. The scheme of the Bill is this. We have considered this matter. Income in many cases is not determinable. It will be too enormous an administrative burden for the

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[Shri B. R. Bhagat,] Central or State Governments to find out the incomes in each category. Therefore, we have rejected the idea. Any compulsory savings or any deductions related to income are not possible to be determined administratively. Therefore, we have related it to the norms of the land-revenue in case of rural areas and not the income from land, as the hon. Member suggested at Rs. 300 per mensem in the first amendment, and in the case of urban incomes, the sales-tax and the property-tax. This is not administratively feasible. Take the case of a farmer in a village. How would you determine whether his income from land is Rs. 300? It would be an impossible task for any government and it will lead to so many hardships and harassment which the hon. Members and the whole House want to avoid because it is an impossibility in a rural area to determine that a particular farmer's income is precisely Rs. 300 or Rs. 400. All these amendments are related to incomes. And, therefore, it is not administratively possible to determine the income.

Secondly, coming to the merit, Rs. 300 exemption will mean in terms of land-revenue exempting all those who pay a land-revenue of Rs. 72. As the Finance Minister has announced, we have already exempted land-revenue of Rs. 5. If we accept Rs. 300, it will mean in terms of land-revenue all those who pay land revenue up to Rs. 72. It will mean exempting 5/6ths of the farmers who are paying land-revenue. Therefore, it will reduce the scheme to an absurdity.

Similarly, he has recommended, from the scope of the compulsory deposit scheme, exemption of all taxpayers whose income is Rs. 6,000 per annum or below. As I said, we have excluded all incomes below Rs. 1,500 although we know, as I have explained, that it will mean some burden on the poorer sections. But we want the entire country, all those who can afford in whatever small or big mea-

sure, proportionate to their capacity, to have a feeling of partnership in the development and defence of the country. And, therefore, to exempt Rs. 6,000 or above is not possible.

Similarly, he wants the income of Rs. 6,000 from immovable property to be exempted. Again the difficulty is: How to determine precisely the income from property? It can be done only through litigation. Therefore, it is not possible to exempt

Similarly, he asks for exemptions in cases where the dealer's net income from his annual turnover exceeds six thousand rupees. Again, it is an indeterminable thing and it will require a lot of litigation. So to accept all these amendments would mean that we will reduce the scheme to absolute absurdity and, therefore, I oppose it.

He raised another point about the employees of the State or the local bodies. He said that care should be taken that the burden on them should not be much. As I said, we have already exempted all those whose monthly income is below Rs. 125. And with provident fund it is likely to be increased to 8 1/3 per cent. in many industries. In four industries it is already there. Today, the liability of a person, whose monthly income is Rs. 125, is only Rs. 4, not Rs. 10 or Rs. 12 as has been quoted. I put it to the House for their consideration whether for the country or in the interest of raising the country's resources for development and defence it is not possible for a man earning Rs. 125 or Rs. 150 to pay Rs. 4 or Rs. 5 monthly. I know that every rupee is important to that group. I know that. But I think it is a burden which should be borne. That is our effort and with that view we have extended the scope of these deposits.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

1. "That at page 1, after Hue 13, the following proviso be inserted, namely:—

'Provided that the average (net income derived from such land is not less than three hundred rupees per mensem;''.

The motion was negatived.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

2. "That at page 1, after line 15, the following proviso be inserted, namely:—

'Provided that the assessed income of such persons exceeds six thousand rupees per annum.'"

The motion was negatived.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

3. "That at page 1, after line 19, the following proviso be inserted, namely:—

"Provided that the annual income of such holders of immovable property is not less than six thousand rupees."

The motion was negatived.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

4. "That at page 2, after line 2% the following further proviso be inserted, namely:—

'Provided further that this Act shall not apply to any dealer unless the net income from his annual turnover exceeds six thousand rupees.'"

The motion was negatived.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

"That clause 2 stand part of the , Bill."

The motion was adopted.

Clause 2 was added to the Bill.

Clauses 3 to 11 were added to the Bill

Clause 12—Penalty for failure to make deposit.

SHRI K. L. NARASIMHAM: Sir, I move:

5. "That at page 8, line 23, after the words 'liable to make' the words 'in case his annual income is less than rupees twelve thousand, and not exceeding three-fourths of the deposit in case his annual income is over rupees twelve thousand, and not less than nine-tenths of the deposit in case his annual income is over rupees one lakh' be inserted."

Sir, it is a simple amendment which deals with clause 12, that is, penalty for failure to make deposits. The amendment suggests:

" In case his annual income is less than rupees twelve thousand and not exceeding three-fourths of the deposit in case his annual income is over rupees twelve thousand, and not less than nine-tenths of the deposit in case his annual income is over rupees one lakh' be inserted."

I am suggesting this amendment here so that the penalty clause is not used in cases where a poor man defaults in making compulsory deposit The penalty clause says:

"If any person who is liable to make a deposit under this Act fail* to make the same w'thin the time specified therefor, he shall be liable to pay by way of penalty an amount not exceeding half the amount of deposit which he is liable to make;"

Take the case of an agriculturist who has to make compulsory deposit. If he does not do it within the time prescribed, then the penalty is "an amount not exceeding half the amount of deposit which he is liable to make". So it works in this form. Take Andhra Pradesh. The recent tax increase } and other things come to Rs. 28 per

[Shri K. L. Narasimham.]

standard acre, subject to correction.

Anyway it is more than 3 P.M. twenty. Then it comes to this

that a five-acre farmer has to pay land-revenue and if he is in arrears, there is machinery to collect land-revenue. If he is in arrears in paying the compulsory deposit, that means you are going to increase it by 90 per cent. If he does not pay even then, it will be recovered as land-revenue. That means this in operation, will work against the common man and against the poor peasants and I think it will lead to a lot of resistance by the peasantry and it will not achieve the good results expected and I submit that at least in the penalty clause, you may show some measure of concession. If you do not want to accept my words, you think of such measures whereby he is not penalised and this is collected as land-revenue and that too as land-revenue in advance.

The motion was proposed.

SHRI J. VENKATAPPA: I want some clarification. So far as the penalty is concerned, the lower people should be exempted. Also I want to know whether this penalty which you intend leaving which extends to 50 per cent, of the deposit, will be returned to him or will it be confiscated? That is not clarified. If it is in arrears, you will collect it as arrears of land-revenue. Again, there will be double penalty according to this clause. When the compulsory deposit becomes an arrear, then you will collect it as land-revenue with interest again. So that has to be clarified whether the amount will be confiscated or treated as an excess deposit in case he fails to deposit on a particular date which the authority mentions in his notice.

Also with regard to the agriculturists, I want to clarify a little further. They do not have always cash in the banks. It is certainly known to all that the agriculturist goes to a

business man or a money lender for every rupee or even a four-anna coin. I want you, therefore, to give a little concession to the lower sections of the community. As far as the penal clause is concerned, they may be exempted from the levy 0\$ 50 per cent, a* penalty in paying the deposit.

SHRI R. S KHANDEKAR: Normally the penalty that will be imposed will go to the State exchequer or the Central exchequer. My submission is that this penalty should be treated as a deposit and it should be returned to the defaulter after 5 years.

SHRI B. R. BHAGAT: I am unable to accept the amendment of the hon. Member for the reason I will explain. Again, as I said because he has linked it up with the income, it has made it absolutely ridiculous. For example he says that it should be graded.

DR. A. SUBBA RAO (Kerala): In many States there is Agricultural Income-tax. So the incomes are assessed from these lands. So there is no difficulty to assess the agricultural income.

SHRI B. R. BHAGAT: That is true. In our scheme of things we are having compulsory deposits from both the categories, those which are in the income-tax brackets as well as those which are not in the income-tax brackets. Let us come to the income-tax bracket. The law provides that in such cases, to those who are paying income-tax, the compulsory deposit is optional, because it is by way of deduction from the additional surcharge. So the law does not provide anything because a man who does not go in for any such deduction, the penalty is that he will have to pay the entire surcharge. Therefore, to have a graduated basis for those incomes which come under the income-tax category is not feasible because the punishment is already there. It is not applicable in those cases

Coming to the category below income-tax, that is, between Rs. 1,500 per annum and up to the level where income-tax applies, in their cases the higher limits for applying of the penalty as suggested by the Member would not arise at all as their income would be below the income-tax paying level. So to connect it with income-tax will not be practicable. Even in land-revenue payers, the liability is linked with the liability for the payment of land-revenue and not with the annual income and, therefore, in the scheme of the Bill as it is, to link it on a graduated basis with the income from land is not a practicable proposition. Therefore, it is better to have it in a simple way as it is.

Coming to the clarification, he said that the penalty is provided but will it be returned? The penalty cannot be returned for the simple reason that

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): Penalty is a penalty.

SHRI B. R. BHAGAT: Not only here but in other cases also it is a general principle of law that the penalties are not returned and suppose, for practical purposes, if we allow the return of penalty, there will be huge arrears and, therefore, it is not intended to return the penalty.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

5. "That at page 8, line 23, after the words 'liable to make' the words 'in case his annual income is less than rupees twelve thousand, and not exceeding three-fourths of the deposit in case his annual income is over rupees twelve thousand, and not less than nine-tenths of the deposit in case his annual income is over rupees one lakh' be inserted."

The *motion* was negatived.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The question is:

"That clause 12 stand part of the Bill"

The motion was adopted.

Clause 12 was added to the Bill.

Clauses 13 to 16 were added to the Bill.

Clause 1, the Enacting Formula and the Title were added to the Bill.

SHRI B. R. BHAGAT: Sir, I move:

"That the Bill be passed." *The question was proposed.*

SHRI K. L. NARASIMHAM: I want to say a few things at this stage. The Minister recommended this Bill saying that the resources are necessary for the national development and he also spoke about the defence needs. I am aware that we are in need of money for defence and for national development; but what is the way? The difference between us and the Minister is that he is finding a way of collection of money from the poorer section, from the persons who cannot afford to give anything and we are suggesting an alternative way which he is not accepting, and he wants to put things in such a way that he is for the national development and for defence and others are against them. For instance, by this Bill he estimates some amount. I do not know what is the estimate of collections that he can make because he has not formulated the scheme but anyhow the estimate is that it will come to about Rs. 40 or Rs. 50 crores. Why cannot he collect it in a different way? I only suggest that there are ways and means of getting this money. For instance, the savings of the society which are with the banks have remained untouched if you go through the figures of d«-

[Shri K. L. Narasimham.]

posits, it is given as with the sche* duled banks Rs. 2037 crores, with foreign banks Rs. 251 crores, with the non-scheduled banks Rs. 39 crores. These savings can be taken over by nationalising the banks. The U.A.R., Burma and other newly independent countries have taken to this course. Again, you are giving concessions to the bigger groups. Shri Bhupesh Gupta was right. You are giving concessions to bigger groups. What are the foreign investments and the interest, dividend and profits taken out of the country on the investments here? You will be surprised to know that the money they are taking out in the form of profits and dividend comes to roughly, according to the Reserve Bank Indian study:—

"While the profits retained over five years ended 1960 amounted to Rs. 88.9 crores, profits distributed and allowed to be repatriated totalled Rs. 128 crores."

You allow the foreign investors to take away the money in the name of profits, in the name of interest and you allow the banks to advance money to the big industrialists for speculative activities in the market, for industrial purposes. If you compare the banking facilities available to the agriculturists, you will find an entirely different picture. The Minister narrated facts about income from land. I think he is misleading the House by giving only round figures. If you go into this question, you will find that 75 per cent of the landowning class or more own less than five acres and you will have to calculate the income of these people before arriving at your conclusion. Mr. Bhupesh Gupta was right when he was criticising this so-called reasonable restrictions which you are imposing on income. You want to have a short cut. You do not relate it to a standard acre; you do not relate it to income but you want to relate it to land-revenue and land-revenue is being increased in every State. Com-

ing from Andhra Pradesh I can say that recently they have increased land-revenue from 100 to 200 per cent and in some cases they have increased it by 300 per cent, and the peasants are not in a position to pay. The Zila Parishad manned by the Congress Party in East Godavari district has recommended that this should be postponed. The Zila Parishad of Guntur district, subject to correction, has recommended the postponement of this increased levy. There is re-s'tance. I know from personal knowledge that in most of the villages they are not able to collect the land-revenue. When this is the case, you want to relate it to the land-revenue. Exemption of five rupees means nothing. This means that you do not know the land-revenue rate in the different States. In Andhra Pradesh, the land-revenue for a half-acre plot is Rs. 10- or more than Rs. 10. Even a five-acre plot of dry land will be assessed at Rs. 5. This is the position. This Bill does not create a compulsory deposit scheme but a compulsory starvation scheme and I oppose it and would advise my hon. friends to oppose this root and branch. I appeal to the Members to see that the scheme is opposed in this form.

श्री पंडरीनाथ सीतारामजी पाटील
(महाराष्ट्र) : उपसभाध्यक्ष महोदय, मैं सदन का समय बहुत कम लूंगा। इस विधेयक पर दो मिनट में अपनी बात कह कर भाषण खत्म कर दूंगा। मुझे सरकार के सामने केवल दो सुझाव रखने हैं। पहला सुझाव यह है कि सरकार को पंचवर्षीय विकास योजना को कार्यान्वित करने के लिए पैसे की बहुत जरूरत है और इस समय हमारे देश के ऊपर जो संकट आया है, उसका मुकाबला करने के लिए भी सरकार को पैसे की सख्त जरूरत है। यही कारण है कि सरकार यह अनिवार्य निक्षेप योजना विधेयक हमारे सामने लाई है। बिना पैसे के हम योजनाओं को पूरा सफल नहीं कर सकते हैं, अर्थात् देश में जरूरी चीजों

का पूरा उत्पादन नहीं बढ़ा सकते हैं और इस समय देश के ऊपर जो परचक्र का संकट आ पड़ा है उसका भी प्रभावी मुकाबला नहीं कर सकते हैं। अपने देश की नियोजन समिति ने आज की परिस्थिति में देश के किसान, कारीगर, व्यापारी अथवा उद्योगधंधा या नौकरी इत्यादि कोई भी व्यवसाय करने वाले हर एक कुटुम्ब को एक वर्ष में उदर निर्वाह के लिये १५०० रुपये चाहिये। ऐसा बेसिक मान कर, उसी बुनियाद के आधार पर खेती का एक एकात्मिक होल्डिंग बनाया है। इस विधेयक में उसी आधार पर गैर-काश्तकारों में से जिनकी आमदनी १५०० रुपये से ज्यादा है, सिर्फ उनके ऊपर ही यह योजना लागू होगी। जिनकी आमदनी १५०० रुपये सालाना से कम है, उनके ऊपर यह योजना लागू नहीं होगी। यानी जो आमदनी खेती व्यवसाय छोड़कर व्यापार या दूसरा उद्योग-धंधा करने वाला है अगर वह साल में १५०० रुपये से कम आमदनी करता है तो उसके ऊपर यह योजना अनिवार्य रूप में लागू होने वाली नहीं है। लेकिन यह न्याय विधेयक में सिर्फ किसानों पर ही लागू नहीं है। जो किसान ५ रुपया सालाना लगान देता है उसके ऊपर भी यह योजना लागू की जा रही है। उसको अनिवार्य रूप से बचत करनी होगी और सरकार को बचत के रूप में रुपया देना होगा। पांच रुपये लगान देने वाले को सालाना ज्यादा से ज्यादा १०० या १२५ रुपये की फसल होती है। इसका मतलब यह हुआ कि जिस किसान की आमदनी साल में १०० रुपया या १२५ रुपया है, उसको अनिवार्य बचत योजना के मातहत सरकार को रुपया देना होगा। एक तरफ तो जो गैर-किसान हैं यानी व्यापारी या दूसरे व्यवसायी लोग हैं, उनको इस विधेयक ने १५०० रुपया सालाना आमदनी पर छूट दे दी है लेकिन जिन किसानों की आमदनी सालाना १०० रुपया या १२५ रुपया है, उनको इस योजना के अन्तर्गत छूट नहीं दी गई है। इस में न्याय सबके लिये समान

नहीं है। छोटे गरीब किसानों पर यह भारी अन्याय व बोझ है।

श्री मेरा माननीय मंत्री जी से यह नम्र निवेदन है कि आज तो संसद में यह विधेयक जैसा सामने आया है वैसा ही मंजूर हो रहा है लेकिन इस में की विसंगति दूर करने के लिये जब संसद का अगला सेशन होगा तो वे इस संबंध में कुछ न कुछ संशोधन अवश्य करेंगे ताकि किसानों को भी, जिनकी १५०० रुपया सालाना से कम आमदनी है यानी एक एकात्मिक होल्डिंग या उस से कम खेती वाले छोटे गरीब किसानों को भी छूट दे दी जाय।

दूसरा मुझसे आप के सामने यह रखना चाहता हूँ कि जो किसान कर्ज से लाचार हैं, वह तो ब्याज अथवा सूद देने से बेजार रहता है उसके ऊपर अनिवार्य बचत योजना लागू नहीं की जानी चाहिये। जब वह कर्जदार है तो इस योजना के लिए पैसा कहां से दे सकेगा? वह तो साहूकार से ही ज्यादा रुपया सूद देकर कर्जा उठायेगा और योजना में देगा। वह पहले ही कर्ज से बेजार है तो इस बचत योजना के लिये जब और कर्ज लेगा तो उसके ऊपर सूद का भार और ज्यादा बढ़ जायेगा और इसका नतीजा यह होगा कि कर्ज का भार भी बढ़ता ही चला जायेगा। इसका दूसरा एक परिणाम यह भी होगा कि उस के खेती के उत्पादन में कमी होगी। इस तरह इस में देश की हानि है। इन बातों को तरफ में माननीय मंत्री जी का ध्यान दिलाना चाहता हूँ और उनसे कहना चाहता हूँ कि जितने इस तरह के कर्जदार किसान हैं उन के नाम रजिस्टर्ड डेप्युमेन्ट और कोऑपरेटिव बैंक से मालूम कर सकते हैं। जब सरकार को इस तरह के कर्जदारों के नाम मालूम हो जायेंगे तो वह कितना ही लगान देने वाले हों उनको इस योजना के अन्तर्गत छूट दे देनी चाहिये। ये दो मुझसे आप के सामने

[श्री पंडरीनाथ सीतारामजी पाटिल]

रखता हूँ और आशा करता हूँ कि माननीय मंत्री जी इन ऊपर खूब अच्छी तरह से गौर करेंगे।

मैं चलते-चलते आखिर में यह कहूँ कि अगर सरकार ने मेरी बात को मान लिया तो उसकी आमदनी में कुछ कमी हो जायगी। उस कमी को पूरा करने के लिये मैं सरकार के सामने दो बातें रखना चाहता हूँ। एक बात मैं यह रखना चाहता हूँ कि आज कल विकास के नाम पर सरकारी पैसे का अन्वयुक्त खर्चा होता है। मैं यह नहीं कहता कि सब रुपया अयोग्य कामों में ही खर्च होता है, योग्य कामों में भी कुछ खर्च होता है। लेकिन मेरा सरकार से यह निवेदन है कि जो रुपया अयोग्य कामों में खर्च किया जा रहा है, कांट-झांट कर के उसको इस वक्त योजना में लगा दिया गया जाना चाहिये।

दूसरी बात मैं यह कहना चाहता हूँ कि हमारे देश में जो ऐसे कुछ धनवान हैं, कि जिन ऊपर फ्लिना सुपर टैक्स, इन्फ्लम टैक्स, बकाया पड़ा हुआ है, उन सब लोगों से सख्ती के साथ सरकारी पैसा वसूल किया जाना चाहिये। जो लोग हमारे देश में लखपति और करोड़ पति हैं और सरकार का रुपया देने में कसूर करते हैं, उनसे सख्ती के साथ रुपया वसूल किया जाना चाहिये। आज हम यह देखते हैं कि जो गरीब छोटा किसान ५ रुपया सालाना लगान देता है, उससे हम बचत के नाम पर सख्ती से रुपया वसूल करने जा रहे हैं और जो लोग सरकार का रुपया दबाये बैठे हैं, धनवान लोग हैं, रुपया नहीं देना चाहते हैं, उनसे ऊपर हम सख्ती नहीं कर रहे हैं। तो वह पैसा अवश्य वसूल करके इस योजना की आर्थिक खाती को दूर करना चाहिये। इन सब बातों को कहकर मैं इस बिल का

समर्थन करता हूँ और आशा करता हूँ कि माननीय मंत्री जी मेरी बातों के ऊपर अवश्य ध्यान देंगे।

श्री मेधांगुली (बाजपति) : वास

चोर मदन صاحب - अगर आप की مرضी नहीं होती तो जो बिल हल्द सर्कार ला रही है उस के मतलब में कुछेक मरुत नहीं कर सकता - मरुत ये है कि अस दर्रान जो बिल सर्कार मरुत के सामने ला रही है वह कहीं इसा ने हो, कि ये चोरी का बामत बले - सर्कार अस बिल को लाने से मरुत के साथे ये वफाई कर रही है - मरुत समझना हों कि मरुत चोरी कतले ही मरुत मरुत कियों ने हों लिकन मरुत दली खोदहर ये है कि कान्ग्रेस सर्कार قائम रहे अरु मरुत कर्नी अन्वयुक्त ने आने - जो बिल लाया गया है उस के मतलब चोरी सर्कार की निमत बामत हो वह अच्चे कामों के लिये लाया गया हो लिकन ये मरुत ये समझना हों कि ये कान्ग्रेस सर्कार की लक्ष में अन्वयुक्त किल हो गी - ये बात मरुत कियों कहता हों वह अस लिये कहता हों कि कसी काम को करने के लिये वक्त होना है - जिस से सर्कार ने दिख की जफता के ओपर हीवी टिकस लकाने ते तो सारी अपुडिशन बार्ती वालों ने सर्कार को सपोर्ट किया तहा लिकन अस बिल को लाने के से जिस तरह से अपुडिशन वाले मरुत मरुत कियों हो कतले हों

اتنا ہیوی ٹیکس لگانے کے سبب کہوئے نہیں ہوئے تھے۔ یہ بات میں اس لئے کہتا ہوں کہ جب ہیوی ٹیکس لگائے گئے تھے تو اس وقت لوگوں نے اس لئے منظور کیا تھا تاکہ ہمارے ملک کا بیچارہ ہو لیکن ان لوگوں نے حالت کو دیکھنے کی کوشش نہیں کی کہ کیا حالت ہو رہی ہے۔ وائس چیرمین صاحب۔ آج کسان کی جتنی بڑی حالت ہے اس کی تفصیل میں میں جانا نہیں چاہتا ہوں۔ پنجاب میں ۲ کروڑ ۲۵ لاکھ ایکڑ زمین میں سے ۹۰ لاکھ ایکڑ زمین پائی کے نیچے آگئی ہے۔ میں صرف پنجاب کی ہی بات کہتا ہوں۔ وہاں کے بیچارے کسان کہاں سے اتنا روپیہ دینگے۔ جس کسان کی حالت بہت خراب ہو رہی ہے جس کی زمین میں فائدہ آگیا ہے۔ جہاں پر پیداوار ہونے والی نہیں ہے ان کسانوں سے آپ کس طرح روپیہ لے سکتے ہیں۔ کسانوں کے اوپر جو اتنا بوجھ پونے والا ہے وہ کہاں سے دیں گے۔ کہا اس بارے میں سوکار نے کبھی سوچا؟ میں آئرہیل مسہران کی بڑی عزت کرتا ہوں اور وہ پارٹی قسطنطنیہ کے تحت کام کرتے ہیں۔ اور ان میں سے بہت سے یہ چاہتے ہیں کہ یہ بل نہیں آنا چاہئے اس کے لئے یہ موضوع وقت نہیں ہے لیکن وہ مجبور ہیں کہ انہیں پارٹی قسطنطنیہ کا ساتھ دینا ہے۔ وہ اس

بل کو پس کر کے چلے جائیں گے لیکن وائس چیرمین صاحب۔ میں پھر یہ عرض کروں گا کہ وہ لوگ دوبارہ اس بل کے اوپر وچار کریں۔

دوسری بات مجھے یہ کہنی ہے کہ جو تیسرے اور چوتھے کلاس کے ملازم ہیں ان کی حالت کو سامنے رکھیں کہوں گے ان کا ٹیکس کٹ تو جائے گا اس لئے کہ وہ ملازم ہیں لیکن ان پر اس کا کیا اثر پونے والا ہے اس کے بارے میں وچار کرنا سرکار کا فرض ہے۔

یہ میں نہیں کہتا کہ اس بل کو واپس لے لو کیونکہ وہ میرے کہنے سے ہی نہوڑا واپس لینے والے ہیں لیکن وہ یہ سمجھیں کہ کہیں ملک میں اس کی وجہ سے ریولوشن نہ ہو جائے اور کہیں مجبوری کی حالت میں لوگوں کا ساتھ ایوزیشن کو دینا نہ پڑ جائے اور ایسرجنسی کے وقت میں ہی ایسا ہو جائے۔ ایک کہارت ہے۔ حجامت بنانے کو آیا زائی حجامت بنانے ہی مانگی رضائی۔ مثل اس وقت مجھ کو یہ یاد آئی کہ دسویں کی کڑیا نہیں تگا سر کی مڑوائی۔ کہیں ایسا نہ ہو کہ آپ کو اسے دبانے کے لئے جگہ جگہ افسروں کو بھجنا پڑے۔ اس چہز کو کر کے اگر ان کے اوپر مصیبت آئی تو میں سمجھتا ہوں کہ وہ آپ کے ہت میں نہیں ہوگا۔ اس مصیبت کے وقت میں جب کہ

[شری عبدالغلی]

سروکار چاہتی ہے کہ دیس مضبوط ہو تب وہ کرنی اور سادھن تھونکھے جس سے کہ اس کا ۸۰ فی صدی یا ۷۵ فی صدی ہی مل جائے اور ملک میں بے اطمینانی نہ ہو کیونکہ اس بل کے پاس ہوتے ہی جب ایکٹ بلے گا تو جتنا واپس لایا ہیوی ٹیکسیشن کی وجہ سے نہیں ہوا وہ اس پر آئے گا۔ کیونکہ لوگوں پر آپ مصیبت پر اور مصیبت ڈالیں گے۔ تو اس حالت میں ایگزیشن کا فرض ہو جائے گا کہ وہ دیانت داری کے ساتھ ان کا ساتھ دے جب کہ وہ سمجھیں گے وہ بالکل صحیح ہیں اور اس وقت آپ ایلمی طاقت کا مظاہرہ کریں گے۔ میں سمجھتا ہوں کہ ہماری اور آپ کی طاقت کا مظاہرہ ایسے نازک وقت پر نہیں ہونا چاہئے۔ اگر کسی کو پلڈت جواہر لال نہرو سے دشمنی ہے اور ایسے موقع پر ایسا بل لائیں جو کہ پلڈت جواہر لال نہرو کی حکومت کو سہو تیج کرتا ہے تو میں سمجھتا ہوں کہ کسی اور وقت پلڈت جواہر لال سے کسر نکالنی چاہئے۔ ایسے موقع پر نہیں نکالنی چاہئے کہ ملک میں ایک طوفان آئے ہیضان ہو اور خواستخواہ ایک مصیبت پیدا ہو۔ وائس چیمبرمین صاحب۔ ان سے میں یہ عرض کرتا ہوں کہ اپنا راستہ بدلیں۔ منسٹر ان اپنا راستہ بدلیں۔ آج کہا

ہو رہا ہے۔ پبلک سے تعلقہ لیتے ہیں اور منسٹر جا کر بیٹھے ہوئے ہیں امروزہ میں۔ وہ کس کی کاریاں لے جاتے ہیں فرخ آباد میں جونپور میں؟ وہ پبلک سے تعلقہ لیتے ہیں لیکن پبلک کے کام میں وقت نہیں لگاتے تو وہاں بچت کیجئے وہ دورہ بھی کرتے ہیں اور ان میں ان کا استفادہ بھی ہے تو اس میں بچت کیجئے۔ اپنے ہتے کم کیجئے۔ لاکھوں روپے کے فالیجے خریدنے کی کوشش نہ کیجئے۔ قبل قہتی کسٹمر رکھنے کی کوشش نہ کیجئے۔ استفادہ بڑھائے نہ جائے۔

उपसभाध्यक्ष (श्री महावीर प्रसाद भार्गव) : गनी साहब, यह थर्ड रीडिंग है। आप पहली रीडिंग में ऐबसेंट थे। इस वक्त इसका मौका नहीं है।

شری عبدالغلی : میں اس وقت

نہیں تھا یہ میری غلطی ہے۔ آج یہ غلطی میں نے پہلی بار کی ہے۔

تو میں یہ عرض کرنا ہوں کہ سبھی باتوں میں خرچ کم کرنے کی کوشش کیجئے اور لوگوں پر اتنا بوجھا نہ بڑھائے ورنہ سچ بات یہ ہے وائس چیمبرمین صاحب کہ۔ آنکہ جو کچھ دیکھتی ہے لب پہ آسکتا نہیں سکو حیرت ہوں کہ دنیا کیا ہے، دیا ہو جائے گی

†[श्री अब्दुल गनी (पंजाब) : वाइस चैयमैन साहब, अगर आपकी मर्जी नहीं होती तो जो विल हिन्द सरकार ला रही है उस

के मुताबिक में कुछ अर्ज नहीं कर सकता। अर्ज यह है कि इस दौरान जो बिल सरकार मुल्क के सामने ला रही है वह कहीं ऐसा न हो कि बेचैनी का वायस बने। सरकार इस बिल को लाने से मुल्क के साथ बेवफाई कर रही है। मैं समझता हूँ कि मेरे चाहे कितने ही मुखालिफोन क्यों न हों लेकिन मेरी दिली इच्छा यह है कि कांग्रेस सरकार कायम रहे और यहाँ कोई इंकलाब न आये। जो बिल लाया गया है उस के मुताबिक चाहे सरकार की नीयत बुलन्द हो, वह अच्छे कामों के लिये लाया गया हो लेकिन फिर भी मैं यह समझता हूँ कि यह कांग्रेस सरकार की लाश में आखिरी कील होगी। यह बात मैं क्यों कहता हूँ वह इसलिये कहता हूँ कि किसी काम को करने के लिये वक्त होता है। जिस समय सरकार ने देश की जनता के ऊपर हैवी टैक्स लगाये थे तो सारी अपोजीशन पार्टी वालों ने सरकार को सपोर्ट किया था। लेकिन इस बिल को लाने के समय जिस तरह से अपोजीशन वाले मुखालिफत में खड़े हो गये हैं उतना हैवी टैक्स लगाने के समय खड़े नहीं हुए थे। यह बात मैं इसलिये कहता हूँ कि जब हैवी टैक्स लगाए गए थे तो उस वक्त लोगों ने इतना मंजूर किया था ताकि हमारे मुल्क का बचाव हो। लेकिन इन लोगों ने हालत को परखने की कोशिश नहीं की कि क्या क्या हालत हो रही है। वाइस चेयरमैन साहब, आज किसान की जितनी बुरी हालत है उस को तफ़्तील में मैं नहीं जाना चाहता हूँ। पंजाब में २ करोड़ २५ लाख एकड़ जमीन में से ६० लाख एकड़ जमीन पानी के नीचे आ गई है। मैं सिर्फ पंजाब की ही बात कहता हूँ। वहाँ के बेचारे किसान कहां से इतना खर्चा देंगे? जिस किसान की हालत बहुत खराब हो रही है, जिस को जमीन में फलड आ गया है, जहाँ पर पैदावार होनेवाली नहीं है, उन किसानों से आप किस तरह खर्चा ले सकेंगे। किसानों के ऊपर जो इतना बड़ा बोझ पड़ने वाला है वह कहां से देंगे, क्या इस बारे में सरकार ने कभी सोचा? मैं आनरेबल मैम्बरान की बड़ी इज्जत करता हूँ और वे पार्टी डिस्-

प्लिन के तह काम करते हैं और उन में से बहुत से यह चाहते हैं कि यह बिल नहीं आना चाहिये, इस के लिये यह मौजूबत नहीं है। लेकिन वे मजबूर हैं, क्योंकि उन्हें पार्टी डिस्पॉलिन का साथ देना है। वे इस बिल को पास कर के चले जायेंगे लेकिन वाइस चेयरमैन साहब, मैं फिर यह अर्ज करूंगा कि वे लोग दुबारा इस बिल के ऊपर विचार करें।

दूसरी बात मुझे यह कहनी है कि जो तीसरे और चौथे क्लास के मुलाजिम हैं उनकी हालत को सामने रखें क्योंकि उनका टैक्स कट तो जायेगा इसलिये वे मुलाजिम हैं लेकिन उन पर उसका क्या असर पड़ने वाला है इस के बारे में विचार करना सरकार का फर्ज है।

यह मैं नहीं कहता कि इस बिल को वापस ले लो क्योंकि वह मेरे कहने से ही थोड़े वापिस लेने वाले हैं लेकिन वह यह समझें कि कहीं मुल्क में इस की वजह से रेवोल्यूशन न हो जाय और कहीं मजबूरी की हालत में लोगों का साथ अपोजीशन को देना न पड़ जाय और इमरजेंसी के वक्त में ही ऐसा हो जाय। एक कहावत है—हजामत बनाने को आया नाई, हजामत बनाते ही मांगी रजाई, मसल मुझ को उस वक्त यह याद आई कि दमड़ी की गुड़िया नहीं टका सिर की मुडवाई। कहीं ऐसा न हो कि आप को इसे दबाने के लिये जगह जगह अफ़सरों को भेजना पड़े। इस चीज को करके अगर इनके ऊपर मुसीबत आई तो मैं समझता हूँ कि वह आप के हित में नहीं होगा। इस मुसीबत के वक्त में जबकि सरकार चाहती है कि देश मजबूत हो तब वह कोई और साधन ढूँढ़े जिससे कि इसका ८० फीसदी या ७५ फीसदी ही निल जाय और मुल्क में बेइमानो न हो क्योंकि इस बिल के पास होते ही जब एक्ट बनेगा तो जितना बाबेला हैवी टैक्सेशन की वजह से नहीं हुआ वह इस पर उठेगा क्योंकि लोगों पर आप मुसीबत पर और मुसीबत डालेंगे। तो उस हालत में

[श्री अब्दुल गनी]

अपोजोशन का फर्ज हो जायेगा कि वह दयानन्द-दारो के साथ उल्का साथ दे जब कि वे समझेंगे कि वे बिल्कुल मान्यूर है और उस वक्त प्रायः प्रायः तन्त्र का मुनाहिरा करेंगे। मैं समझता हूँ कि हमारी और आपकी तकत का मुनाहिरा ऐसे नाजुक वक्त पर नहीं होना चाहिये। अगर किसी को पंडित जवाहरलाल से दुश्मनी है और ऐसे मौके पर ऐसा बिल लाये हैं जो कि पंडित जवाहरलाल नेहरू की हुजूरत को वैशद्य करवा है तो मैं समझता हूँ कि किसी और वक्त पंडित जवाहरलाल से कत्तर निकालनी चाहिये ऐसे मौके पर नहीं निकालनी चाहिये कि मुल्क में एक तूफान उठे, हैवान हो और खामबवाह एक मुपीवत रूदा हो। वाइस-चेयरमैन साहब, इनसे मैं यह अर्ज करता हूँ कि आना रास्ता बदलें, मिनिस्ट्रान आना रास्ता बदलें। आज क्या हो रहा है? पब्लिक से तारबवाह लेते हैं और मिनिस्ट्र जा कर बैठे हुए हैं अमरोहा में? वे किस की गाड़ियां ले जाते हैं फरुवावाद में, जीनपुर में? वह पब्लिक से तारबवाह लेते हैं लेकिन पब्लिक के काम में वक्त नहीं लगते? तो वहां वक्त कोजिये। वह दौरा भी करते हैं और उस में उनका स्टाफ भी है? तो इस में वक्त कोजिये? आने भत्ते कम कोजिये। लाखों रुपये के गलोचे खरोदने को कोशिश न कोजिये। डवल डिप्टी कमिश्नर रखने को कोशिश न कोजिये, स्टाफ बढ़ाते न जाइये।

उपसभाध्यक्ष (श्री महावीर प्रसाद भार्गव) : गनी साहब यह थर्ड रीडिंग है। आप पहली रीडिंग में एक्सपेक्ट थे? इस वक्त इसका मौका नहीं है।

श्री अब्दुल गनी : मैं उस वक्त नहीं था यह मेरी गलती है। आज यह गलती मैं ने पहली बार की है।

तो मैं यह अर्ज कर दूँ कि सभी बातों में खर्च कम करने को कोशिश कोजिये, और लोगों पर इतना बोझा न बढ़ाइये वरना सच बात है, वाइस चेयरमैन साहब, कि "आंध जो कुछ

देखती है जब पै आ सदाता नहीं। महबे हैरत हूँ कि दुनिया क्या से क्या हो जायेगी।"]

श्री फ़रिदالحق انصاری (अत्र)

प्रदीप (प्रदीप) : वान्स चिपमेंन صاحب -
 مجھے افسوس ہے کہ میرے قابل قیدی فائلنس ملسٹر نے جہاں تک اس بل کا تعلق ہے کسانوں سے ہے اس کے بارے میں جو کچھ بیان کیا اس سے میری تشفی نہیں ہوئی - اس لئے کہ جس صوبہ میں میں رہتا ہوں اس صوبہ میں جو پوری حصہ کہا جاتا ہے وہاں کے کسانوں کی حالت بڑی بگڑی ہوئی ہے - غالباً آپ بھی اس سے بخوبی واقف ہیں - ان پوری ضلعوں میں جو کسان ۱۵ روپے سالانہ مال گزاری دیتے ہیں وہ بھی پورے طریقہ پر اپنے مال بچوں کی پرورش نہیں کر سکتے - انہیں تعلیم نہیں دے سکتے ان کی دوا دارو پر روپیہ خرچ نہیں کر سکتے - وہ جب بیمار پڑتے ہیں تو اللہ کے بھروسے پر اچھے ہوتے ہیں - اس وجہ سے ان میں اتنی قوت ہے ہی نہیں کہ وہ کوئی ٹیکس ادا کر سکیں اور یہ جو کمپلسری قیادت سکیم ہے وہ ان کے لئے ایک مصیبت بن جائے گی -

آپ کو خوب معلوم ہے کہ ابھی ابھی اس ایمرجنسی کے سلسلہ میں ہمارے صوبہ میں ۲۵ فی صدی لگان بڑھایا گیا ہے - تو جو ۶ روپے لگان سالانہ دینے والے ہیں ان پر ۲۵ فی

صدی کے حساب سے غالباً تیسرے روپیہ اور بچہ جائے گا اور اس طرح سے ان کا لگان ساڑھے سات روپیہ ہو جائے گا اور اب یہ جو کھلسری قیادت اسکیم کا ٹیکس لگے گا تو وہ ساڑھے آٹھ یا نو روپیہ کے قریب پہنچ جائے گا ایسا مجھے یقین ہے وہ صرف ایک وقت کہاں کہاں میں اور ان کے بچے بھی ایک وقت کہانا کہاتے ہیں تو پھر وہ کہاں سے یہ روپیہ ادا کرنے کے لئے لائیں گے - تو مہری سمجھ میں نہیں آتا ہے کہ یہ حکومت ان غریبوں کا خیال کھوں نہیں کرتی ہے - آخر کار یہ حکومت سماج واد کا نعرہ لگاتی ہے اور سماج واد کا دم بھرتی ہے تو کیا اس کا یہ مقصد ہے کہ جو غریب ہو اس کے اوپر اور زیادہ بوجھ ڈالا جائے اور جو امیر ہو اس کے بوجھ کو کم کیا جائے -

میں زیادہ اس کے اوپر نہیں بولنا چاہتا کیوں کہ وقت نہیں ہے - بہر حال - میں اب بھی امید کرتا ہوں کہ فائننس منسٹر صاحب اس بات کے اوپر فوراً کریں گے اور کوئی نہ کوئی ایسی ترکیب نکالیں گے کہ جو کسان کم لگان دیتے ہوں ان کو اس سے سبک دوش کیا جائے ورنہ اس کے سوائے اور کچھ نہیں ہوگا کہ وہ قرضے کے بوجھ سے دیں گے اور جو قرضہ دینے والے ہیں وہ ان کو چوسیں گے اور نچوڑیں گے - اگر ان کو بچانا ہے تو جو روپے ملے اس میں کم سے کم جو 10 روپے لگان

دینے والے کسان ہوں ان کو اس سے بری کو دینا چاہئے ورنہ بڑی مصیبت آئے گی -

†[श्री फरीदुल हक अन्सारी (उत्तर प्रदेश) वाइसचेयरमैन साहब, मुझे अफसांस है कि मेरे काबिल डिप्टी फाइनेंस मिनिस्टर ने जहां तक इस बिल का ताल्लुक है किसानों से है, उसके बारे में जो कुछ बयान किया उससे मेरी तशफकी नहीं हुई इसलिये कि जिस सूबे में मैं रहता हूं उस सूबे में जो पूर्वी हिस्सा कहा जाता है वहां के किसानों की हालत बड़ी बिगड़ी हुई है—गालिबन आप भी इससे बखूबी वाकफ हैं। उन पूर्वी जिलों में जो किसान १५ रु० सालाना मालगुजारी देते हैं वे भी पूरे तरीके पर अपने बाल-बच्चों की परवरिश नहीं कर सकते, उन्हें तालीम नहीं दे सकते, उनकी दवा-दारू पर रुपया खर्च नहीं कर सकते। वे जब बीमार पड़ते हैं तो अल्लाह के भरोसे पर अच्छे होते हैं। इस वजह से उनमें इतनी कुब्वत है ही नहीं कि वे कोई टैक्स अदा कर सकें और यह जो कम्पलसरी डिपोजिट स्कीम है वह उनके लिये एक मुसीबत बन जायगी।

आपको खूब मालूम है कि अभी अभी इसी एमरजेंसी के सिलसिले में हमारे सूबे में २५ फीसदी लगान बढ़ाया गया है। तो जो ६ रु० लगान सालाना देने वाले हैं उन पर २५ फीसदी के हिसाब से गालिबन बढ़ रुपया और बढ़ जायेगा और इस तरह से उन का लगान साढ़े सात रुपया हो जायगा और अब यह जो कम्पलसरी डिपोजिट स्कीम का टैक्स लगेगा तो वह साढ़े आठ या नौ रुपये के करीब पहुंच जायेगा, ऐसा मुझे यकीन है। वे सिर्फ एक वक्त खाना खाते हैं और उनके बच्चे भी एक वक्त खाना खाते हैं तो फिर ये कहां से यह रुपया अदा करने के लिये लायेंगे। तो मेरी

[श्री फरीदुल हक अन्सारी]

समझ में नहीं आता है कि यह हुकूमत उन गरीबों का ख्याल क्यों नहीं करती है। आखिरकार यह हुकूमत समाजवाद का नारा लगाती है और समाजवाद का दम भरती है, तो क्या उसका यह मकसद है कि जो गरीब हो उसके ऊपर और ज्यादा बोझ डाला जाय और जो अमीर हो उसके बोझ को कम किया जाय।

— मैं ज्यादा इसके ऊपर नहीं बोलना चाहता क्योंकि वक्त नहीं है। बहरहाल, मैं अब भी उम्मीद करता हूँ कि फाइनेन्स मिनिस्टर साहब इस बात के ऊपर गौर करेंगे और कोई न कोई ऐसी तरकीब निकालेंगे कि जो किसान कम लगान देते हैं उनको इससे सुबुकदोष किया जाय वरना इसके सिवाय और कुछ नहीं होगा कि वे कर्ज के बोझ से दबेंगे और जो कर्ज देने वाले हैं वे उनको चूसेंगे और निचोड़ेंगे। अगर उनको बचाना है तो जो रूल्स बने उसमें कम से कम जो १५ रु० लगान देने वाले किसान हैं उनको इससे बरी कर देना चाहिये, वरना बड़ी मुसीबत आयेगी।]

श्री राम सहाय (मध्य प्रदेश) :
उप सभाध्यक्ष महोदय, अभी इस बारे में बहुत सी तकरीरें सुनीं और उनमें ज्यादातर गरीबों और किसानों के नाम पर बात कही गई। किसानों से मेरा सम्बन्ध करीब ५० साल से रहा है और मैं उनके बारे में अच्छी तरह से जानता हूँ। यह एक मितव्ययिता सिखाने वाला बिल हमारे सामने आया है लेकिन इसका हम इस तरह से विरोध करें और दूसरे प्रकार के जो विरोध हैं उनको ख्याल में रखते हुए किसानों के नाम पर, इस बिल के नाम पर, मुखालिफत करें— यह कुछ मुनासिब नहीं है। मैंने देखा है कि किसान कितना ही मकरूज हो लेकिन जब वह तोर्ययात्रा करता है या शादी-गमी वगैरह पर दावत करता है तो फिजूल-खर्ची में हजारों रुपया खर्च करता है।

شہی عبدالغلی : انا تو اس کے

پاس سے نہیں کرے گا کیسے ؟

[श्री अब्दुल घनी : इतना तो उसके पास है नहीं, करेगा कैसे ?]

श्री शील भद्र याजी : करते हैं।

श्री राम सहाय : मैं आपको बता सकता हूँ कि एक हल का जो किसान है वह भी साल भर में ढेड़ सौ रुपया खर्च कर सकता है।

श्री० मुकुट बिहारी साल : क्या आप समझते हैं कि जो किसान ६ रु० लगान देता है वह हजारों रुपया खर्च कर सकता है ?

श्री राम सहाय : अब्दुल घनी साहब का ताल्लुक पंजाब से है और वह पंजाब के किसानों की हिमायत कर रहे हैं जिनके बारे में मसहूर है कि उनके पास काफी पैसा है। वह काफी पैदा करते हैं। पाटिल साहब ने फर्माया था कि जो किसान मकरूज हैं उन पर टैक्स नहीं लगाया जाय लेकिन आप सबें करायेंगे और उनकी हिस्ट्री को देखेंगे तो आप पायेंगे कि ९० फीसदी किसान मकरूज हैं लेकिन उनमें से कम से कम ५० फीसदी ऐसे किसान निकलेंगे जो कि— जैसा कि मैंने अर्ज किया— तोर्ययात्राओं पर, गमी आदि में, शादियों में, निहायत बेहूदा तरीके से खर्च करते हैं। मैंने देखा है कि रंडियां नचाते हैं, शराब पी जाती है और कई प्रकार के काम किये जाते हैं जिनमें कि वह फिजूल पैसा खर्च करते हैं। मैं तबकी तो यह करता था कि जब सरकार उनको किफायतशारी सिखाती है तो वह इसका समर्थन करेंगे लेकिन इस तरह से इसकी मुखालिफत करना कोई मुनासिब नहीं है। मैं तो समझता हूँ कि यह बिल बहुत मुनासिब है और इससे जनता को बहुत कुछ सठूलियत होगी। इसमें दिक्कत क्या है, पांच साल के बाद रुपया मय सूद के मिल जाने वाला है ? मैं समझता हूँ कि इस बिल की जो मुखालिफत की गई है वह मुनासिब नहीं

[] Hindi transliteration.

हे और यह बिल पास करने के काबिल है ।

SHRI B. E. BHAGAT: Mr. Vice-Chairman, Sir, the hon. Member who preceded me has struck the right note when he said that this is the time when we should do our best to see that there is proper climate created in the country. Now, the hon. Member there paid lip service to the needs of defence and development of the country and said that he had suggested alternative plans for raising resources so as to exempt the poor. I have been in the House not only for the last three months but for the 31st so many years and I am yet to hear any plan for raising resources so as to exclude the poor and the middle class men. I think, we on this side, have been more honest in saying that India is a poor country. The challenge we are facing is itself unprecedented in history and in all fairness, in all honesty, whether they be economic principles or political principles, we have to spread the burden throughout—in the middle income group, even among the poorer sections and the richer sections. Each section will have to bear the burden to the extent that it can bear. The hon. Member came forward with a suggestion: Let the bank funds be taken over. Next he would say, let all the profits be taken away. Then, he would say, let all the industries and other things be nationalised. This is the alternative plan which he has. I think the country has rejected that. That we have done is more practical and more prudent. It is on a more realistic basis. Only in this session we have taxed the profits. By the super profits tax measure we have taken their higher profits. The corporation tax, income-tax, all these are borne by the richer sections of the people. He referred to banks. Even in the case of banks, a large amount of their profits will come by way of super profits tax. So, we have not spared any class. We have rather been honest. Wherever we can tap the resources, we tap them.

The richer sections obviously will give greater resources. We have not hesitated, [in tackling them. They have an alternative plan. The plan they have unfolded is, take away, expropriate everything. That is not the proper climate. I think that is not the way of tackling the business of raising resources in a serious manner. Therefore, even at this late stage I would appeal to them. He said that there is discontent among the poorer sections. The hon. Member who missed the bus at the consideration stage and at the second reading stage, spoke on the third reading. He said that there is waterlogging in Punjab and, therefore, they are poor. I do not know on what statistical or realistic basis he makes his comment. But the fact is that the peasantry in the Punjab is prosperous. We have taken powers under the Bill and the Finance Minister has announced it in the other House. If we are convinced that certain sections or group of people in an area face hardship and that the compulsory deposit acts as a hardship, as a drag on the peasantry, certainly we will examine it. Similarly, if the Punjab Government declare the area which is waterlogged as so poor that it cannot bear any burden of taxation, if they declare the area as a famine area or flood affected area and the land-revenue should be remitted, certainly we will also remit the compulsory deposits. But to raise all those points and to say that the people's patience is coming to an end and the Opposition does not want to create discontent is not proper. Making speeches which try to divide the country instead of creating a proper climate of complete unity so far as raising the proper spirit of the country for defence and development is concerned, I think, is unfortunate. We on our part have made our best efforts. We have made honest efforts. The Congress Party are the backbone of the Congress Party and of the country. We know their needs and we know what they want. The recent by-elections show what the feelings in the country are so far as our

SHRI B. R. BHAGAT] measures are concerned. We have gone to the people with our taxation measures. We have been honest. We believe in it, unlike the hon. Members who pay lip service to the ideology. (*Interruptions*).

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : Order, order.

SHRI K. L. NARASIMHAM: We know your honesty in Serajuddin's ease. That is enough.

SHRI B. R. BHAGAT: The present situation demands that we put greater burdens on the people and get greater contribution from the people. We have to gird up our loins. In regard to the measures we have taken we have been honest in saying that we have put burdens on the people. The burden has to be equitably distributed. We will need all the efforts so that the country is protected from

external aggression, so that the country proceeds according to plan on the road to economic development. I would again say that this Bill as well as the other taxation measures are an honest effort in that direction and I would appeal to the House that in this we should receive the co-operation of the House and the country.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA) : The question is:

"That the Bill be passed."

The motion was adopted.

THE VICE-CHAIRMAN (SHRI M. P. BHARGAVA): The next item on the agenda has been held over as already announced by the Chairman. I thank the hon. Members for their good attendance and patient hearing on the last day of the Session. The House stands adjourned sine die.

The House then adjourned *tine die* at thirty-five minute past five of the clock.