

(b) what is the amount allotted for this purpose;

(c) how much has already been spent and for what items of work; and

(d) who are the technical consultants for this project?

THE MINISTER FOR COMMERCE AND INDUSTRY (SHRI MORARJI R. DESAI): (a) to (d). A proposal is under consideration but details such as cost, consultants, etc. have yet to be examined.

#### REFERENCE TO THE PASSING AWAY OF SHRI T. PRAKASAM

MR. CHAIRMAN: I have to draw the attention of the Members of the House to the passing away of Mr. Prakasam, who was a Member of the Constituent Assembly. He served as *the* Chief Minister of undivided Madras and also as the Chief Minister of the new Andhra State, not the new Andhra Pradesh but the former Andhra State. His was a life of service, suffering and sacrifice. Throughout his life he showed himself to be a great patriot. Even last year, in spite of the infirmity of age, he attended the last session of the Indian National Congress. He spent his life and wealth in the service of the country.

I wish you to stand up for a minute as a token of respect to his memory.

(The Members stood in silence for *one minute*)

MR. CHAIRMAN: A resolution will be sent to the members of his family.

#### PAPERS LAID ON THE TABLE

##### NOTIFICATIONS PUBLISHING FURTHER AMENDMENTS IN THE EMPLOYEES' PROVIDENT FUND SCHEME, 1952

THE DEPUTY MINISTER FOR LABOUR (SHRI ABID ALI) : On behalf

of Shri Gulzarilal Nanda I beg to lay on the Table, under sub-section (2) of section 7 of the Employees' Provident Funds Act, 1952, a copy each of the following Notifications: —

(i) Ministry of Labour Notification S.R.O. No. 1337, dated the 16th/27th April, 1957, publishing further amendments in the Employees' Provident Funds Scheme, 1952.

(ii) Ministry of Labour Notification S.R.O. No. 1363, dated the 26th April, 1957, publishing certain amendments in the Employees' Provident Funds Scheme, 1952.

[Placed in Library. See No. 5-42/ 57.]

#### MESSAGES FROM THE LOK SABHA

##### 1. COAL BEARING AREAS (ACQUISITION AND DEVELOPMENT) BILL, 1957

##### 2. PROVISIONAL COLLECTION OF TAXES (TEMPORARY AMENDMENT BILL, 1957

SECRETARY: I have to report to the House two Messages received from the Lok Sabha, signed by the Secretary of the Lok Sabha. They are as follows: —

I

"In accordance with the provisions of Rule 96 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to enclose herewith a copy of the Coal Bearing Areas (Acquisition and Development) Bill, 1957, as passed by Lok Sabha at its sitting held on the 20th May, 1957."

II

"In accordance with the provisions of Rule 96 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to enclose herewith a copy of the provisional Collection of Taxes

(Temporary Amendment) Bill, 1957, as passed by Lok Sabha at its sitting held on the 20th May, 1957.

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

I lay the Bills on the Table.

#### **THE BUDGET (GENERAL), 1957-58 — GENERAL DISCUSSION—contd.**

MR. CHAIRMAN: Now Mr. Bhupesh Gupta will resume his speech in a quiet, restrained and effective way.

SHRI BHUPESH GUPTA (West Bengal): Mr. Chairman, Sir, yesterday I was explaining to the House as to how this Government, while in creasing the tax burden on the common man, has given bounteous tax concessions to the big money. I illustrated my points giving certain examples from the Budget itself, and I hope that I was not erring in this matter in regard to facts and figures. I should like just to say a few words more on the subject before I pass on to the other theme of my speech. I calculated from the Budget proposals .....

SHRI N. R. MALKANI (Nominated) : May we not have a fixed time limit for each speaker, Sir? Yesterday those who spoke spoke for an hour and ten minutes or so and they were only four speakers for the whole day. If it goes like that to-day we shall be left the crumbs of time, five minutes and ten minutes. It is hardly fair to the rest of the speakers, Sir.

' SHRI BHUPESH GUPTA: I shall try to be as fair as possible consistent with the feelings of the people outside against the Budget proposals.

SHRI N. R. MALKANI: So far as I am concerned, Sir, I would like an assurance that we will get our due share.

MR. CHAIRMAN: All right.

SHRI BHUPESH GUPTA: Mr. Chairman, at present a person with an assessed income of five lakhs of rupees would be paying income-tax, surcharge and super-tax on Rs. 4,70,000. When the Budget proposals come into force he would pay on Rs. 3,85,000, that is to say, Rs. 85,000 less than what he is paying to-day. Similarly one with an assessed income of 10 lakhs of rupees will, under the new Budget proposals, be paying Rs. 1,70,000 less than what he is paying to-day. Those with an assessed income of 15 lakhs of rupees will get tax relief of the order of Rs. 2,55,000. Those with an income of 20 lakhs of rupees will get tax relief under the new budget proposals of Rs. 3,40,000. Now the higher you go up the greater is the tax relief. I would ask the Government what sense of equity has compelled them to give greater tax relief to the higher income slabs. The higher you go up the bigger is the bounty of relief; the lower you come down the lesser the tax relief. Not only that. Those who had been exempted from the operation of income-tax have been brought within its scope to-day, that is, those with a monthly income of Rs. 250 and Rs. 350 hitherto exempted from the income-tax law of the country. I would ask the hon. the Finance Minister to explain this position. It is very important that he should have furnished a proper explanation. I do not know how much money is going to be lost to the exchequer due to these generous concessions to the big money but I assume that it would not be less than Rs. 4 to 5 crores, almost the amount that you are going to get by imposing income-tax on the Rs. 250—Rs. 350 income groups. Am I right or am I wrong, I would like to hear from the Finance Minister.

Then, Sir, there are certain other exemptions allowed in these Budget proposals. They are very interesting. Excess dividends tax has been reduced to 10 per cent on distribution of dividends between 6 per cent and 10 per cent of paid-up capital; 20 per cent on distribution of dividends