

Under sub-rule (1) of rule 111 of the said Rules, I appoint Shri Jaswant Singh to be the Chairman of the Committee.

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 be Members of the Committee of Privileges:—

1. Shri Govind Ballabh Pant
2. Dr. A. Ramaswami Mudaliar
3. Rajkumari Amrit Kaur
4. Shri P. N. Saprú
5. Diwan Chaman Lall
6. Shri Bhupesh Gupta
7. Shri Ganga Sharan Sinha
8. Shri K. P. Madhavan Nair
9. Shri R. C. Gupta
10. Shri Abhimanyu Rath.

Under sub-rule (1) of rule 169 of the said Rules, I appoint Shri Govind Ballabh Pant to be the Chairman of the Committee.

NOMINATIONS TO THE RULES COMMITTEE

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 be Members of the Rules Committee:—

1. Shri S. V. Krishnamoorthy Rao
2. Dr. H. N. Kunzru
3. Shri Amolakh Chand
4. Shri P. D. Himatsingka
5. Dr. D. H. Variava
6. Shri P. S. Rajagopal Naidu
7. Shri N. B. Deshmukh

8. Shri J. V. K. Vallabharao
9. Shri R. P. Sinha
10. Shri K. Madhava Menon
11. Shri B. M. Gupte
12. Shri Jai Narain Vyas
13. Shrimati Yashoda Reddy
14. Shah Mohammad Umair

NOMINATIONS TO THE GENERAL PURPOSES COMMITTEE

MR. CHAIRMAN: The following Members are nominated to the General Purposes Committee:—

1. Shri S. V. Krishnamoorthy Rao
2. Shri Govind Ballabh Pant
3. Shri M. Govinda Reddy
4. Shri Maganlal Bhagwanji Joshi
5. Shrimati Savitry Devi Nigam
6. Shri R. P. Sinha
7. Shri R. P. N. Sinha
8. Shri Jaswant Singh
9. Shri Bhupesh Gupta
10. Shri V. K. Dhage
11. Shri Ganga Sharan Sinha
12. Shri H. D. Rajah
13. Shri Jaspat Roy Kapoor
14. Shrimati Maya Devi Chhetry
15. Dr. Raghubir Singh
16. Shri R. S. Doogar.

Shri S. V. Krishnamoorthy Rao will be the Chairman of the Committee.

MR. CHAIRMAN: There are other Committees like library and other things. We will make them later.

THE BUDGET (GENERAL), 1957-58—GENERAL DISCUSSION—continued

MR. CHAIRMAN: Now, Mr. Nalinaksha Dutt, you took thirteen minutes yesterday. You have to wind up in a minute or two.

THE MINISTER FOR FINANCE (SHRI T. T. KRISHNAMACHARI): May I know, Sir, whether any decision has been taken as to how long this debate will continue, and whether the reply will be today or tomorrow?

MR. CHAIRMAN: I will say after this

HON. MEMBERS: We did not hear what he said.

DR. NALINAKSHA DUTT (West Bengal): Sir, yesterday I spoke about the inadvisability of imposing expenditure tax. Today, I am referring to the wealth tax. Now, the hon. Finance Minister has said that the wealth tax has got a historical basis—the historical basis is that relating to Sweden as pointed out by Prof. Kaldor who referred to some other countries, but which are these countries, we do not know. The hon. Finance Minister wants to be a little generous to the people of the higher income group. He has reduced their tax from 91·8 per cent. to 77 or 84 per cent. Generally, persons earning Rs. 2 and Rs. 2½ lakhs have combined earned and unearned income. If the two are taken as half and half, the reduction will be barely ten per cent. This benefit also will not be obtained by persons who are in the income group between Rs. 50,000 and Rs. 1,50,000. A purely earned income of Rs. 2½ lakhs is derived only by a few lawyers of the topmost rank or the cinema artists. Therefore, the benefit which he has shown is not very effective.

Now, his generosity has been counteracted by his Wealth Tax. Its main object is checking evasion and denuding the rich of their wealth. Prof. Kaldor says that the obligation on a tax-payer to give return annually of his total net wealth as well as of his income should help considerably in checking evasion. But I do not think that Prof. Kaldor is aware of the fact that the present Income-tax Officers collect a full list of the house properties and shares excepting

the jewellery for the purpose of income-tax. Therefore, evasion by assesseees is not possible and the advantage of this may be taken by the non-assesseees. Again, the Estate Duty officers collected, about two years back, even the quantum of jewellery.

The hon. Finance Minister was very uncharitable to the richer class who had inherited or accumulated wealth. In his press conference, he said that he would like to see that those who held property worth Rs. 30 lakhs started selling it. Well, generally, the people in India still have some accumulated or inherited wealth. They also have contributed to our culture and to our industries. So, I do not like that he should always think of denuding them of their wealth.

The main trouble in regard to the Wealth Tax will be in regard to the valuation. It is very difficult to value a property. Now-a-days, properties in the urban areas are governed by rent laws which have reduced the value of housing properties. Therefore, in considering the valuation, the Finance Minister should remember that it should be on the basis of the rent collection and not on the actual valuation of the house. There also Prof. Kaldor is theoretical. He says that the book value or the reserve price of the owner should be taken as the value of the house, but if at that price it is not saleable, the C.P.W.D. should buy it and thereby make the Indian Government a land and housing agency. The Estate Duty Authorities rejected this idea. Therefore, there will be a tremendous difficulty in ascertaining the actual price of a house in the urban area.

Then, I should like to say a few words about jewellery. This will be a very unpleasant task for everyone, even for the Finance Minister. What will be the position even of the Finance Minister if some inspector comes and inspects his private properties, jewels, shawls, silk, etc.? For the valuation of all these, will the Government appoint some jewellers or some silk or shawl dealers for the

purpose of valuation? So, the valuation of jewellery should be excluded. Valuation of wearing apparel also should be excluded from the Wealth Tax. He thinks that he will get about Rs. 4,000 per person. (Time bell rings.)

Two minutes more, Sir.

MR. CHAIRMAN: No. Please wind up.

DR. NALINAKSHA DUTT: Wealth Tax on companies is a double tax. First the companies' wealth is there and there will be a tax on it, on the total amount. That wealth is owned by the shareholders. The shareholders will again pay a tax on their total wealth. So, practically, the companies' wealth which is the shareholders' own, will be subjected to double taxation. The Finance Minister has not been very kind to the companies. He has increased income-tax and super-tax. He has introduced compulsory deposits and Capital Gains Tax and over and above all this, the Wealth Tax. He says that he has reduced taxes on dividends, but the reduction has been made from the November Budget not from the February Budget. So, it is not very encouraging to the private sector.

As regards the cotton mills, they are mostly losing on account of high excise duties. If these losing mills are asked to pay Wealth Tax, it will cause a great hardship to them and some of them may have to be closed down. Therefore, it is necessary that the hon. Finance Minister should not put any Wealth Tax on losing concerns or he should reduce the excise duty on cloth or make some sort of an adjustment by upgrading the count limits so that the mills may produce a better variety of cloths and really help the common consumer. By upgrading the count limits, he will also be helping less consumption of cotton, and at the same time, producing a better variety of cloth. So, if you want Wealth Tax, you should

also see that the mills do not lose by paying excise duties heavily.

MR. CHAIRMAN: Mr. Dutt, now it is time.

DR. NALINAKSHA DUTT: I sit down, Sir.

MR. CHAIRMAN: I have here before me 46 names of whom 33 did not take part in the discussion on the President's Address and I have the names of twelve who have taken part in that discussion. We may sit down today till six of the clock in the evening. Tomorrow, the Finance Minister will reply at 3-00 P.M. I am giving chances to those who did not participate in the President's Address first, and if there is any time left, those who did participate will have a chance. Anyway, the Finance Minister's reply will be at three of the clock tomorrow. There is so much of repetition in many of the discussions, as I have seen. The poor man's burden and the raids on hoarded wealth—those two things—are there on both sides. But, as far as possible, I hope you will make some contribution which has not already been made by other Members.

SHRI H. N. KUNZRU (Uttar Pradesh): Mr. Chairman, as the Budget is concerned with the provision of means by which the Second Five Year Plan may be carried out and as subsequent Budgets will inevitably be concerned with the same subject, it is necessary to know what the exact cost of carrying out the Plan will be.

Now, the Finance Minister said in his speech in March last that the foreign exchange needed for carrying out the Plan would have to be greater by 400 crores of rupees. And in paragraph 37 of his recent speech, he has said that the estimated gap in the balance of payments has widened partly because in some respects the initial estimates were on the low side and partly because of the rise in prices abroad. I want to know whether the

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total cost of the Five Year Plan now is Rs. 5,200 crores or more. Has the cost of the Plan increased further on account of the rise in prices internally or the rise in wages or the inclusion of items which had not been originally taken into consideration in computing the cost of the Plan as pointed out during the debate on the Plan in September last? I think that we must have a full idea of the cost of the Plan before we consider the measures that are being adopted in order to provide the means for carrying it out, and I have no doubt that the Finance Minister will give us full information on this point.

Now, Sir, taking the Plan as prepared by the Planning Commission and bearing in mind the increased requirements of foreign exchange, we have to consider what proposals the Planning Commission made in order to increase the resources of the Government of India and of the State Governments. The Commission suggested that a sum of Rs. 450 crores be raised in the first instance, half of which was to be raised by the State Governments. It is also pointed out that according to this Plan, even if all the resources envisaged by it were forthcoming, there would still be a gap of Rs. 400 crores between the requirements of the Plan and the available resources. It suggested that every effort should be made to cover this gap from domestic resources, i.e., by means of taxation, as far as possible, and the profits of public enterprises. I think the manner of approaching this problem by the Commission is insignificant. It shows that the Commission itself was in some doubt regarding the practicability of carrying out the Plan in its entirety, and it seems to me that the Finance Minister himself is not sure to what extent the resources needed for the fulfilment of the Plan will be available. He has said in paragraph 38 of his speech as follows:

"The estimates of required outlay have gone up since the Plan

was formulated. The fulfilment of the Plan to schedule postulates, *inter alia*, the availability of external resources on a considerable scale, and the need for these resources in the greatest in the earlier part of the Plan. Evidently, shortfalls in this respect cannot be made good by a draft on domestic resources. We have this aspect of the problem under continuous review. It is not possible to say at this stage to what extent the progress of the plan will be affected because of foreign exchange shortage. The core of the Plan is steel, coal, transport and ancillary power. With the external assistance that has been already promised and with further support from the International Bank and other sources, we shall, I think, be able to carry through the projects in this 'core'. This group of programmes has the highest priority in view of its bearing on further development. But, in regard to other projects, especially, those for which no external resources are specifically forthcoming, and which are not otherwise of high priority, it would be prudent for us not to make fresh commitments for some time until the outlook becomes clearer and we have more assurance of our being able to find the foreign exchange resources needed for them."

Now, in view of the fact that both the Planning Commission and the Finance Minister are doubtful about the availability of the funds required for carrying out the Plan, it is necessary to examine carefully the scale on which taxation is now being imposed. Before I deal with this aspect of the matter, I should like to have information with regard to the foreign exchange now available.

The Finance Minister said in March last that Rs. 450 crores of foreign assistance was in sight. Now I would request him to give us the details of this sum so that we may know the

sources from which this assistance has been obtained. In the second place, we should like to know to what extent he expects further assistance in the near future. He has mentioned certain sources from which he expects to get more money, but we should like to know from him what the estimate of the possible foreign resources that will be available to us is.

Now, Sir, before considering the question of taxation, I would like to ask him what measures have been taken by Government to add to our earnings from exports. This is a subject to which the Finance Minister has referred more than once. But we are not aware of any particular step having been taken to increase these earnings. I know that a committee has been appointed to consider this matter. We do not know how long the committee will take to submit its report, but it is of importance for us to know, in view of the amount of foreign exchange needed, whether it is possible for us to expect a substantial increase in our export earnings in the course of, say, a year or two.

Now, Sir, I come to the question of taxation. I have already pointed out that the total sum to be provided by taxation, according to the Planning Commission, was Rs. 850 crores. Now if equal contributions were to be made by the Centre and the State Governments, obviously the Centre had to find Rs. 450 crores. But I assume that the resources of the States being less elastic than those of the Centre, the Centre will have to bear a greater portion of the burden, because suppose that the Centre would have to find out, say, Rs. 550 crores and the States Rs. 300 crores. Now let us consider how far the taxation that has been imposed is in accordance with this apportionment of the burdens between the Centre and the States. I do not want to go into the details, Sir, because I think I have already lost fifteen minutes. We have imposed taxation up to the

present time which in a full year will yield, including the States' share, about Rs. 188 crores. The total taxation imposed in 1956-57 would yield, including the States' share, about Rs. 81 crores, and the total taxation that is going to be imposed this year will, if agreed to by Parliament, will yield about Rs. 107 crores a year. The total will therefore amount to about Rs. 188 crores, not including the yield from the expenditure tax. This means that in three years the yield will be about Rs. 565 crores. In 1957-58 the yield is expected to be about Rs. 93 crores, and in 1956-57 the yield should have been, if we take the increase in revenue as a result of the Second and Third Finance Bills of about Rs. 4 1/2 crores, about Rs. 56 crores. All these come to about Rs. 713 crores. In other words, almost the entire burden of providing the extra funds has been taken upon itself by the Centre. I do not think that this is the proper way of stimulating the States to discharge the duties allotted to them by the Planning Commission, nor is it fair to the Central tax-payer that he should be required to make good the deficiency in the resources that the State Governments should have provided for themselves. Sir, in view of the importance of the States taking their full share of the burden, it is necessary to know how far the State Governments have added to their resources. We have completed about 15 months of the Second Five Year Plan, and the State Governments should have taken substantial steps to increase their resources. Now, have they done so far or may we expect them to do so this year or the next year or the next year, or may we expect, contrary to what the Finance Minister has said here, fresh burdens to be imposed on the Central Tax-payer? The Finance Minister has made remarks which lead one to expect that there will be no further taxation during the next three years. If the State Governments fail to discharge their duty, obviously then, in spite of what the Finance

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Minister has said, he will, I suppose, come forward with new measures of taxation to the extent that new resources are necessary.

[MR. DEPUTY CHAIRMAN in the Chair.]

The attempt of the Centre seems to be to increase the resources so that, less, deficit financing than that envisaged by the Planning Commission may be needed. This is practically what the Finance Minister said in March last. While one desires that the Plan should be carried out in its entirety, is there a fair possibility of our being able to carry out this task? Anyone who compares the conditions of the toiling masses in this country with the standard of living of the man in the street in the more advanced countries of the West, cannot fail to be struck by the contrast between the two. The painful contrast must fill him with a burning desire to make the conditions of life of the people of India happy and to provide them with those means of intellectual, education and physical well being that the people in the more advanced countries have. I yield to none in my desire to do the utmost that we can in order to distribute our wealth on an equitable basis and to share the fruits of industry in a better manner with those who are responsible for adding to our wealth. But however much we may desire to go forward at a faster pace, there is a limit to what we can do within a certain period of time. It has been said by the Finance Minister and by some speakers in this House that even the Second Five Year Plan will not be sufficient to achieve the purpose that we have in view. I entirely agree. Even if the cost of the plan is doubled of what it is going to be, our purpose could not be achieved in five years. Would we be justified in pushing forward with a plan costing 50 per cent. or 100 per cent. more than the Plan now before us? Obviously, such a course will be unjustified. I do not complain of the increase in taxation so much as of the method that has

been adopted in order to achieve the objective that we have in view. We have not got the report on the working of the First Five Year Plan before us. We are not therefore in a position to know to what extent the expenditure that was hurriedly incurred during the last two years of the Plan, has borne fruit and how much of it has been pure waste. Judging from some observations made by the Planning Commission in its report, owing to want of co-ordination in carrying out the various schemes included in the First Five Year Plan, the purpose in view has not been fully realised, particularly in connection with irrigation. I think that although we are fore-warned now, some such result is inevitable if we try to spend money faster than we efficiently can. To whom has this been beneficial? Certainly neither to the Government nor to the people. This has got to be borne in mind in considering both the amount of taxation and the specific taxes that they want us to agree to.

It is not possible for me to take all the taxes that are going to be imposed into consideration but I will say just a few words about two or three taxes. The indirect taxation that has been imposed, it seems to me, is very large. In fact, the Government of India have depended for extra resources more on indirect taxation than on direct taxation. I don't say that no indirect taxation should be imposed in any case but is it necessary, in view of what I have said, to impose so many indirect taxes and particularly to impose taxes on matches and on those brands of tea that are used by the common man? The taxes may be small but if you consider the rise in prices, the taxes, the further inflation that is likely to occur in consequence of the increase in the supply of money which is going on account of the policies of the Government, the burden imposed on the poorer people will be appreciable and that imposed on the lower middle-classes will be almost crushing.

Then, I should like to consider one or two other taxes, for instance the

tax on cement and steel. I am aware of the fact that the price of imported steel has gone up. But Government have raised the price of steel I suppose, because of the rise in the price of foreign steel. I understand that they have raised the price of steel by Rs. 70 per ton. The increase in the excise duty, however small, is Rs. 36 or about half of this sum. Take again cement. Doubtless there is some black-marketing as there is in steel, but this black-marketing is due less to the small quantities of these commodities that are available to the public than to the quantities pilfered by Government contractors and then sold to the public.

SHRI J. S. BISHT (Uttar Pradesh): Why do they buy at such prices?

SHRI H. N. KUNZRU: My friend wants to know why the public are buying these at that price. The quantities of these things are limited and new buildings have to be put up. New houses are needed, new schools have to be put up and not all schools are built by Government. Many schools are built by private agencies, particularly the secondary schools, the colleges and a number of hospitals too. Now what is to happen to these private agencies if the cost of cement and steel are going to be raised to the extent provided for by the Finance Minister? For instance there is the tax on wealth. I don't object to it in principle but I think that in all fairness we may ask the Government to do something to lessen the burden on a man on account of the market value of the house in which he lives. Take a house that was built 20 years ago at a cost of Rs. 30,000. It may well be worth about Rs. 1 lakh now but if the House is sold nobody will buy it for that sum. I think this ought to be taken into account in computing the resources of a man above the exempted maximum of Rs. 2 lakhs for individuals and Rs. 3 lakhs for undivided Hindu families referred to in the Finance Minister's proposals.

Now I would like to refer to one other matter, namely, the price of food articles and cloth before I make one or two brief remarks about the Defence Forces. I think either the Finance Minister has said in his speech or something was said by some speaker in the course of the debate which led one to think that the prices of foodgrains and cloth have gone down during the last few months. Now though the index figures may show this, the price of cloth to the consumer or the price of foodgrains, is not one pie less than it was when the Finance Minister increased the excise duty on cloth last year. Indeed if you go and make enquiries in the market, you will find that the price charged is the original price plus the excise duty. As regards foodgrains anybody can see whether it is a fact that their price has fallen. In spite of the food subsidy fund, which the Finance Minister has promised to create, I don't think that the question of food can be dealt with very easily. The Centre, last year, released substantial quantities of foodgrains from its food stocks and yet the inflationary pressure continues because of the policy of the Government and I think that it will continue, no matter what the Finance Minister may do. Unless the production increases substantially, I don't think that we shall be completely rid of the inflationary pressure caused by the rise in the price of foodgrains and of cloth.

Now, I would like to say a word about the Defence Forces. We have got a small army. It is necessary therefore to see that it is well-equipped and that the officers and the men are contented. Though I don't want to deprecate our own army, it is well known that it does not possess the modern equipment that is necessary to enable an army to discharge its duty in these times. In any case we cannot afford to have equipment inferior to that possessed by any of the neighbouring armies. I know that the Defence Budget has been increased by Rs. 50 crores in order to enable the Defence Ministry to get the equip-

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ment that is so badly needed but I doubt whether the sum provided this year will be enough. It will be necessary to provide perhaps a larger sum every year if our army is to be capable of taking the field with a fair prospect of success.

1 P.M.

There is one other question that I should like to refer to. I do not know, Sir, what developments future may have in store for us but if the armies of countries that are our near neighbours use atomic weapons even though we may be in favour of the abandonment of nuclear and thermo-nuclear tests, I think we shall be compelled to provide our army with similar weapons. I am not an advocate of these weapons. I wish that their use could be given up but we have to be realists and we have to take conditions as they exist into consideration and make our plans accordingly. These remarks of mine apply particularly to the Army and the Air Force but I should like to ask a question about the Navy. We are going to get an aircraft carrier. I have no doubt that steps have been taken to protect it adequately when it goes out of harbour but as nothing has been said on this point, I should particularly like to know whether arrangements have been made to have this aircraft carrier escorted not merely by destroyers etc., but also by submarines. Because of the size of an aircraft carrier it is necessary to provide it not merely with surface protection but also with adequate under-water protection.

Now, I come to measures on which depends the contentment of the officers and men. It is well known that our officers are transferred from one station to another. This causes them a great deal of legitimate anxiety in two respects. In the first place, the education of their children suffers. I know that Government has made some concessions in order to enable

them to educate their children at the King George's Military Schools. Sir, if we look into the facts as there, we have to admit that the standards of these schools are not very high. Taking all these things into consideration, I do not think that these schools will be popular with the officers. I think what is needed is that we should start a few schools, say half a dozen schools, with a high standard of instruction where the military officers could send their children and where their education will not be interrupted in spite of the transfers of their fathers. Now, it will be necessary to keep the cost of instruction down if it is to be within the reach of the officers' children. If the same concession is extended to children studying in these schools as has been extended to officers' children studying in the King George's Military Schools, I think it will be greatly appreciated by the officers.

In the second place, Sir, transfers involve an increase in the cost of living. The transferred officers are provided with free accommodation, light, etc., but they have to meet the full cost of their food. Now, it is obvious that when they are away from their families their messing charges will increase. If Government, bearing this in mind, gives them an allowance, say of Rs. 50 a month, I think this too will promote contentment in the Army.

Lastly, I should like to say with regard to the men that there is very little accommodation for married soldiers. In other countries, the soldiers are generally unmarried but in this country the unmarried soldier is an exception and yet, so far as I know, only 14 or 15 per cent. of the soldiers are provided with married quarters. I think it is necessary to pay much greater attention to this point than has been the case in the past. It is a great hardship to our soldiers who are ready to lay down their lives for the country that they should have to live for long periods away from their families. The needs

of the country are great at the present time. We have to increase our production. The Finance Minister finds himself in serious difficulties to find the money required to carry out the Five Year Plan but I think, Sir, that it will not be bad economy if he takes a few lakhs out of the money that he is going to get and give it to the Army for the purposes that I have mentioned, I think it will be a much better insurance scheme than that adopted by the Government a year or two ago. It will satisfy a large body of men. It will create confidence in the sense of justice and fairplay of Government and it will add to the sense of security throughout the country.

DR. SHRIMATI SEETA PARMANAND (Madhya Pradesh): Mr. Deputy Chairman, I rise to pay, while speaking on the Budget, my share of compliments to the Finance Minister. I do not do so because I am pleased with the Budget—I join the others in the criticism that has been made of the Budget especially in regard to some of the new taxes that hit the common man and particularly the poor man—but because, Sir, I realise what a difficult task he has before him. Sir, the present nature of the Budget should have been expected, according to me, even four years earlier and I for one would put the blame for this wholly on the Finance Minister himself who was then the Minister for Commerce and Industry. Sir, he wants us now to think of austerity for the success of the Five Year Plan and also for creating a proper climate of enthusiasm to make up through it what is lacking through money. That climate should have been created when the first Five Year Plan was before the country and it was for that reason that it was pointed out to him at a certain meeting that we have to be consistent in our policies and that, if there was to be a subsidy for khadi, if khadi was to be patronised in order to find employment for the masses, similarly, there should be some sort of a ban on using trucks

throughout the country upto villages for carrying things from villages to small towns. The bullocks and the bullock carts should be used because the farmers have no employment during the summer and this has to be considered as a means of employment. Well, that idea was considered by him as not a very workable one nor a necessary one. Sir, many instances of this nature could be given when a step towards austerity could have been taken then such as the saving of foreign exchange by the ban on unnecessary things but time does not permit me to go into all that. Sir, I would like to mention that the Budget as presented could really very much be improved upon for giving a complete idea of the resources available to Government by making three other additions to the Budget, namely, the amount available to be spent on the Second Five Year Plan divided into, may be, five lumps, then the amount available under foreign aid, aid of any kind, in cash or in kind. This should include also the milk-powder and drug supplies or any grain receipt or scholarships given to the country because the last one also supplements the Education budget. All these have to be mentioned if a complete picture of the country's economy is to be had.

Sir, I have to mention that grave misuse is going on in respect of some forms of foreign aid that is being received, for instance, milk and other vitamin tablets, etc. and they are misused because the agencies through which they are distributed are not competent enough to carry on their work and there is not enough supervision. This requires looking into.

Sir, I would like to make another suggestion also. It may be that the new way of presenting the figures in the book of Demands for Grants is considered an improvement as a result of which a sum that is not used at the end of the year and which used to be surrendered in the old days would now, I understand, be

[Dr. Shrimati Seeta Parmanand.] carried over now as no amount is considered to be surrendered. But it is not indicated. It may be convenient for keeping accounts but from the point of view of the Members of Parliament it is not at all a convenient method of presentation because they are not able to see at a glance what the amounts were according to the budget estimates, and what were actually spent and whether the budget estimates were carefully made and what the reasons were for their not being able to spend them, also whether that particular amount which was not spent by a particular Ministry could not be used by another Ministry.

Sir, I would like to point out, as the Finance Minister is anxious to create an atmosphere for the success of the Plan and thus not give up a major portion of the Plan, which we have already taken up, some of the reasons for failure which require looking into.

In the field of public administration we have all said repeatedly that inefficiency, delays, corruption, nepotism and inconsistencies are the five features which really spell something very serious in administration and that is why, Sir, it is openly admitted that half the amounts made available to Government are almost as good as not spent for the public. A few remarks would make this point clear and I hope they will be taken in the spirit in which they are made.

Sir, everything depends on education and on the building of our national character and national character is to be built through the type of education we give, but before I still go to education and show what is not being done and could be done in spite of everything that has been claimed I would like to mention some examples of these five features of maladministration, or rather defects in administration. Sir, I would refer to corruption or nepotism. You take some of

the Ministries, Sir, and it is openly said that right from the top to the bottom, immediately a Minister from a particular State takes over, there is a change with a view to see more people of the same State to man the jobs. This is a very serious idea for any officer of the Ministry to entertain, and for this reason I feel it is time that investigation is made into these charges with a view to seeing that whatever defects there are, they are rectified in the interest of the unity of the country. Such things, Sir, are happening in many State concerns in the public sector where immediately a certain officer of a certain State goes, the personnel from the bottom begins to change and people from that very State are brought. Similarly, Sir, even about the U.P.S.C. people have started speaking openly at public meetings that they have no confidence in that—though this is an unwarranted charge—but these charges are made by the very people who are to blame. One was an army officer, a retired Colonel. While he himself was to blame for some appointments in certain institutions without reference to the Public Service Commission, yet only to defend that he was openly, at a public meeting, blaming or questioning the credentials of the U.P.S.C., but I would like to say that, human nature being what it is, whatever the blame that could be put to anybody for that, at least no appointment above a certain salary should be made to any institution which is run by Government without referring the matter to the U.P.S.C.

Sir, we have to guard against inconsistencies if we have to inspire confidence and also enthusiasm for Government's policies and plans. Sir, we have been talking of austerity. I would like to say that austerity does not come in by putting a little tax on tea or sugar. That does not teach people what is austerity if we do not set an example by our own performance, by cutting down our expenditure on important items like marriages. This was even suggested by

the Congress, but at the marriages in the houses of some of the Ministers the expenditure went up to Rs. 10,000 and on illuminations alone to Rs. 3,000. The gap between preaching and performance has to be filled.

Similarly with regard to motor-cars, instead of raising the price of petrol, why should you not tax the limousines and other big cars that are used by the rich people and even by our Governors and thus set an example as our Prime Minister has done—he is using a small car. Sir, it is very strange that even for carrying the files from here to the secretariat big official cars have to be used. Why can't we have despatch riders or small cars like those small taxis if expedition is required to do some work. I would at the same time point out that the time required to summon an office car and for the driver to bring and park it just to bring some files from the secretariat to the Parliament House which is so near would be even more than it would be if a cycle peon were to be sent for the purpose. Office cars are used for such small things and for such short distances. One can mention a hundred examples where cars are used like this. These are only some of the small things. We should first show that we mean to practise austerity. It should not be preached only when it comes to doing something for the common man, for the poor man, for example, with regard to housing. Some people from the villages who came to Delhi have said to me that they have now understood why there is not much money left for housing in the villages and it was because palatial buildings have to go on in Delhi. I think, Sir, the time has come at least for a period of five years to stop all big palatial construction works in Delhi. Even for offices the hutments that are there can go on for a long time. When there is the shortage of materials, of cement and steel, when their prices are rising, are we going to put up all the buildings in one capital alone when all over the country there is shortage of material to the extent that hospitals in the needy

places are not being built for a period of three years because cement and steel could not be had and new construction had already stopped for about one year only for that.

Similarly, Sir, referring to the inconsistencies I would like to mention that when superannuated people are being employed in certain Ministries over and over again the lapse, or the difference in the superannuation age of one month in the case of a woman under the Health Ministry was considered a bar. Instead of going further into this matter I would suggest that it would be better to have a separate cadre for employment of superannuated people and refer them again to the Public Service Commission on the grounds of health and efficiency.

(Time bell rings.)

Sir, I have hardly begun. This is very unfair.

Mr. DEPUTY CHAIRMAN: 15 minutes is the time.

DR. SHRIMATI SEETA PARMANAND: I would just finish.

Now, coming to equality of women with men, Sir, it is mostly on paper and that would be noticed by seeing how many women are appointed on commissions and committees and even to other posts. They are there as a symbolic gesture.

Since the time is up I would just touch on the most important points. Now the Education Ministry should give greater publicity to its scholarships through the medium of vernacular papers also as these are hardly known to many people.

Sir, one more thing with regard to the contributory Health Scheme of Delhi. There are many defects. Though it deserves to be tried to find out ultimately in a socialistic pattern of society what benefit could be given, yet it should not be that the personnel

[Dr. Shrimati Seeta Parmanand.] at the higher rung is increased and not at the lower rung. What is being contemplated for example is the appointment of 12 senior staff people under the contributory scheme and very few comparatively lower Assistant Surgeons. Sir, 500 people are to be examined by one doctor and as a result people not only do not get any attention but there are inordinate delays leading to dissatisfaction in spite of all the expenditure involved.

Lastly, I would like to put in a word about medical education in Delhi. It is necessary to have a separate college for men in Delhi and it is not necessary to look for the finances from the annual budget for this purpose. In the Plan nearly Rs. 4 crores are available for medical attention and health and out of that the small sum that is necessary for this purpose could be easily made available. Sir, Delhi is a Union Territory and it should not be compared with other States because people from all the other States are in Delhi and the requirements of their children are on a different footing and if necessary a little bit from each State's quota could also be given for this. It is necessary to remember that more and more women doctors are required and 1400 women who take pre-medical course come up for admission out of whom about 500 get the requisite 55 per cent marks and apply to the women's college here, the Lady Hardinge Medical College, but it is possible to admit only 50. It is necessary therefore not only to expand this Lady Hardinge College but to make more admissions possible for women. And nearly 150 boys pass out of the pre-medical course in Delhi and for them it is necessary to provide a medical college and with the 1,000 bedded Irwin Hospital not much extra expenditure would be required. The Health Ministry had misguided the people by saying that nearly Rs. 4 crores were required for starting a medical college. With this 1,000 bedded hospital and with the preliminary expenditure that has already been incurred in

providing the two years' course, only a sum of Rs. 10 lakhs would be required in the first two years of which only Rs. 3½ lakhs would be recurring. Sir, it is absolutely necessary for the Government to provide a separate medical college for Delhi. Sir, they can even make temporary use of the Medical Institute because in the first two years no facilities through hospital would be required but only in the third, fourth or fifth year.

One more thing, Sir. The teaching in the Lady Hardinge College which was considered bad has become like that because even though the expenditure has risen from Rs. 7 lakhs to Rs. 19 lakhs, enough money is not being spent on medical and surgical wards for which the Medical Council had made recommendations. So it is not just or fair to blame the teaching in a college when equipment is not given. I hope the Government would give due consideration to these points that have been raised.

SHRI S. C. DEB (Assam): Mr. Deputy Chairman, I rise to congratulate the Finance Minister for placing his budget in an able and statesmanlike manner. It is certainly to be appreciated that the Finance Minister has placed all the facts before the House and it is for us to consider them and hammer out a proper solution. The main objective of the budget is the determination of the Government to find out money for the Second Five Year Plan. So far as that is concerned, there is no dissentient voice. Sir, our Prime Minister has said: "We are determined to go fast taking risk and make good the Second Plan." Sir our Finance Minister has very ably clarified the position and shown how things are taking shape. He has also discussed the food situation and also given figures of good production and industrial production.

Sir, I would like to make some observations on some of the points. Sir, our food situation "needs very careful watching and the apparatus

necessary to deal with the situation as it develops from time to time would have to be kept in readiness." Here I would like to say that with reverence we remember our late Rafi Ahmad Kidwai and how ably he dealt with the food situation, how ably he solved that question when there was a crisis. Sir, he never believed in figures, the official figures. He had his own imagination, his own thoughts, about the whole situation and he solved it successfully. Now, I am doubtful whether that imagination is not lacking and whether there is not some defect in the whole policy that is being pursued by the present Ministry as far as Food and Agriculture Department is concerned. Perhaps there may be some defect in our efforts to increase production, in our intensification drive, but those defects should be found out and we should solve the food situation to the satisfaction of all the people of the country. Sir, during the First Five Year Plan we achieved self-sufficiency in food production and in the Second Five Year Plan a thirty to forty per cent increase in food production is contemplated. If that is the position, why has the situation deteriorated? Why is not the Government taking every possible step to tackle this food problem efficiently?

Sir, I would like to take up the question of unemployment. You know, Sir, when the Second Five Year Plan was in the offing this problem of unemployment cropped up and it got a prominent place but when the planners were thinking of industrial development of the country that question was not in the same place. In the Second Five Year Plan even though this problem of unemployment is very acute—it is a very vital need of the country that we should solve this unemployment problem—still there is no programme. Sir, in this Second Five Year Plan some programme ought to have been there. We are thinking of big industrial projects. They should be undertaken but they will be only in some parts of the country. But we are making our

Plan for the economic development of the whole of India and we should remember that there are undeveloped areas and such areas also should be covered.

It is my humble suggestion that some machinery should be set up to develop small scale and cottage industries in every part of the country. In that way we can do justice to those undeveloped areas. There is a probability of improving our economic situation that way. In that perspective, I would like to ask why should we be exporting our raw cotton and waste tea? Those things may be processed here and after our own consumption we may export those finished goods for better price outside. And, also, in some parts of the country there are prospects of developing the paper industry. Raw materials are there in abundance in many places, but it is not being tried in that direction. So, I say a machinery should be set up to develop all these industries where raw materials are available and to the advantage of the country. In that way our unemployment problem to a large extent can be solved.

Now, Sir, when our Finance Minister explained the position of our foreign exchange, I only like to offer one suggestion. At least for two years the tea gardens belonging to foreign concerns should not be allowed to be sold. In that way we can save our foreign exchange.

Then, coming to the question of taxation policy, it has been greatly discussed in this House. The Finance Minister is attacked from both sides of the House, but when I said I welcome the Finance Minister in placing his budget, I do not like to be so critical. It is gratifying that he has already announced that there should not be any tax on kerosene and newsprint. We should reconsider some concession in other directions also as regards matches, post cards, and other such articles which touch the common man, which touch the poor man's pocket. And that should be taken

[Shri S. C. Deb.]

into consideration by the hon. Finance Minister. Sir, it is gratifying to note that he has already imposed tax on wealth and expenditure. It is also agreed to by some leaders of the Opposition who are not here now. That is an appreciation indeed. But should he not take other methods of how to find money? In this House one hon. Member also referred to austerity. In that way, our Shri Parikh also gave some suggestions regarding austerity—about the paraphernalia of our Ministers. And also there is often criticism about our civil expenditure, whether it is not possible, whether it is not advisable to bottle the whole question of civil expenditure and cut out some money from there and save money from there.

I would like to offer one humble suggestion and that is, let there be a ten per cent cut, austerity cut. It should be a voluntary cut in the higher strata of society, including our high officials. There shall be a ten per cent cut in the salaries of high paid officials; and in the higher strata of society, there should be a cut in expenditure to the extent of ten per cent. That way also we can save some money and it would help in finding money for our Plan. Sir, our Second Five Year Plan is a national plan and every section of the House belonging to any party or any opinion is for helping the Second Five Year Plan to be fulfilled and achieved to its fullest extent. And the country should get full advantage of that Plan.

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When our Finance Minister refers to the case of Assam, that is, giving

some grant for maintaining law and order in some border area, they are granting some money to the extent of fifty per cent. I appeal to our Central Government, as they know the position of Assam State, if they give the whole benefit of this expenditure, if the whole grant is borne by the Centre, that will be very helpful for the State. So, I would like to appeal to our Finance Minister to see to this matter.

Our Finance Minister has referred in his speech to the Posts and Telegraphs Department. He says there is no earning from that department. One small thing I would like to refer. Our Central Finance Department are having some work through the Postal department. In that way they are not paying anything to that department. If they offer some grant to that department, they will be benefited and in that way, I think (*Time bell rings*) the Posts and Telegraphs Department will be in a position to give money to the Centre, to the advantage of the Finance Ministry.

SHRI J. H. JOSHI (Bombay): Mr. Deputy Chairman, being a new Member in this House, I rise for the first time to speak and as such I crave the indulgence of the House. Sir, the Budget that has been presented before this House has been received with mixed feelings. Before I go on about this budget, I would like to submit some suggestions for consideration and then I will speak after in detail.

I suggest that the income-tax exemption limit should be Rs. 4,000 instead of Rs. 3,000. There should be no tax on the jewellery of women, especially on *stridhan* because, otherwise, it will make serious inroads into the privacy of the homes and the hearths. There should be no increase in the tax on tea, coffee, sugar, matches, post cards and such other articles, which is likely to hit the common man. When I say the 'common man', my mind goes back to those people who belong to the lower middle-class, the

middle-class and the higher middle-class, because this middle-class has provided leadership to the society in all times, in all lands and countries. Most of the leaders in times of revolution have come from this class and it is, I think, our duty to see that this middle-class is not hit hard. This Budget, as we see, hits him in the back. The tax proposals that have been placed before us are very widespread. They cover almost all the strata of society and although the burden is small, comparatively negligible, I feel that scare or panic has been created in the masses which is a very dangerous thing for a democratic set-up of Government, this sort of a scare or panic should, as far as possible, be avoided. If there is any misunderstanding in the minds of the people, we should try to remove it.

My feeling is that the people are not so much worried about the payment of taxes as about the method of exaction. The harassment that is caused to them leaves the people bitter and unsatisfied. I once asked an income-tax officer if the method of assessment was scientific. I was told that there was no such scientific method for assessment. If the Government wanted money, he stated, it was the duty of the department to distribute the share of the burden among those who could bear it. Next year, if the Government wanted more money, then more burden would be added and still, in the third year, if the Government wanted still further, then they would go on adding to the burden. This is the way in which things are being done. There are cases where, during the course of five or six years, the tax-payer has gone into liquidation and still, he is required to pay the amount first and then if he wants to go further, he can appeal. This sort of harassment is a thing which worries the tax-payer.

The Income-tax Department has very wide, discretionary powers. Sometimes, when these powers are

misused, great excitement and irritation are caused to the tax-payer. Sometimes, the assessee is required to go to the department with cart-loads of account-books, not once or twice, but many times and he comes back without any result. Now, what happens? This leads to corrupt practices. I feel that some method should be devised whereby the work of the tax-payer and the department also is simplified. There is an army of consultants for income-tax. They also knock out large amounts of money simply because of the complex methods of collection of taxes. Forms are to be filled. Accounts are to be kept in a particular form. When the tax-payer does not know all this, then it is the consultant who comes in to help him and he charges large amounts of money. One would ask: What is the remedy? I feel that not only this department, but most of the departments of the Government, start with a distrust of the tax-payer. The whole treatment starts with a distrust. I think that, if trust is reposed in the tax-payer of the country, then it will do much good. The precept is: "Trust begets trust." Similarly in this case, the Government would not have to lose much. By the present method, of course, the Government may be getting some more money. But where there is the question of selecting between getting some more money and the goodwill of the people, the democratic form of Government would choose, or would like to choose, the retention of the goodwill of the people even at the loss of some amount of money. I feel that this is very essential for this type of Government. Democracy requires the enlightened and voluntary support and co-operation of the people—not all the people, but at least 51 per cent. of the people, that is, the bare majority.

I suggested that the departments should start with trust and respect for the tax-payer. The department should go on having the sample checking from time to time and if there is any one found making any default, there should be a heavy punishment

[Shri J. H. Joshi.]

inflicted upon him. I have heard of countries where the tax-payer sends his cheques for the amount of his share of taxation and those cheques are accepted. If there is anything amiss, then the dispute is settled by both the parties—the Government and the taxpayer. That is a healthy relation that should be set up between the rulers and the ruled. In this country I do not think there can be so much misuse. There may come out, say, 20 per cent. of the people who may misuse this method in the beginning, but on the whole it will have good results and the people will improve.

Sir, I feel that if it is the duty of the people to pay the taxes, there is a corresponding duty on the part of the Government to see that every pie is being used properly and there is no wastage. There is a feeling among the people that there is a huge wastage. There is a feeling among the people that the departments of the Governments are still rested; they are slow; they do not move fast; they are as they were before when there was a police State merely looking after certain type of administration. At present this is a welfare State, and as such the departments should keep pace with the requirements or the demands of the people for bringing welfare to the teeming millions. Now if that is not there, then the people are reluctant to pay the taxes, and therefore the Government should also see that economy is being effected in all corners of the administration. Sir, climate has to be created whereby the majority of the people can identify themselves with the administration. They should feel that the administration is theirs. If the people find that they can get a good return for the tax payment by way of prompt and pure service, then I do not think they would bother about any amount of increase in the taxation. It is only when they are not satisfied that they grudge and grumble. Sir, service, simplicity and sacrifice were necessary when we wanted to achieve

independence, and if that is so, I think the same factors are essential in a very large measure now when we want to consolidate our country and we want to stabilise our Government. When we ask the people to tighten their belts, it is equally necessary for the rulers, in whom I include the ruling party and the Government servants also, to tighten their belts. (*Time bell rings.*) Therefore, I agree with the hon. Member who spoke before me when he suggested that we should accept a 10 per cent. compulsory cut in all departments, by the Members of Parliament, by the Ministers and by those officers who draw salaries above Rs. 500.

MR. DEPUTY CHAIRMAN: It is time, Mr. Joshi.

SHRI J. H. JOSHI: Sir, the hon. Member, Mr. Kanzru, stated that out of Rs. 850 crores which were to be recovered by way of taxation during the five years, 50 per cent. were required to be obtained from the States. But the States have not been able to raise that money and most of the burden has fallen on the Central Government. Now I feel that when the States have not been able to raise this money by way of taxation, it would be much more difficult for the municipalities in cities and towns to raise any amounts. And therefore they are starving for want of money. They are not able to impose any taxes and therefore their water-works schemes, sanitation schemes and town-planning schemes are suffering. I suggest that some scope should be left for these municipalities whereby they can impose some taxes and the people also may be in a position to pay those taxes. Thank you, Sir.

SHRI LAVJI LAKHAMSHI (Bombay): Mr. Deputy Chairman, we have just entered the second year of our Second Five-Year Plan and we already hear the voice of despair from some quarters and we do find some degree of diffidence on the part of the Finance Minister with regard to this Plan. In paragraph 38 he says:

"It is not possible to say at this stage to what extent the progress of the plan will be affected because of foreign exchange shortage."

Again he says in paragraph 39:

"Even if the Plan did not encounter difficulties in certain sectors—which it does—rephrasing of it might be necessary in certain parts."

He ascribes the reason for this to the shortage of foreign exchange. A few months back, for some time we followed a liberal import policy. The result was that there was a heavy drain on our foreign exchange. Now efforts have been made during the last few months to tighten it up and we find from his speech that he expects that this drain will be prevented. In this regard I have a suggestion to make, Sir.

We have export and import advisory committees on which mostly those persons who are interested in this business of export and import are represented. I would suggest that in order to advise the Government to see that a further check and a close check is exercised over the expenditure of this foreign exchange, Members of both the Houses of Parliament should be taken on these committees and these committees should meet more frequently than they do now. Having made this suggestion, Sir, I go over to the latter part of his speech. I find that after giving these words of caution he does not appear to have given up the hope of fulfilling these Plan targets, and that too for very cogent reasons, which he has ably and eloquently given in the latter half of his speech. These sentiments and these reasons deserve support and co-ordination from all sections of this country. Viewed from this context, his taxation proposals and his budget proposals, I would submit, should be examined. We do find that for his taxation policy he has enumerated the realisation of four objectives which he gives in paragraph 42 of his speech.

As a matter of fact, these objectives deserve our support.

[THE VICE-CHAIRMAN, SHRI M. B. JOSHI, in the Chair.]

2 P.M.

In the context of the realisation of these four objectives, his Budget proposals have to be examined. We will find that the first objective is the addition, sizeable addition, to public revenues. The second objective relates more to the field of direct taxation, and objective No. 3 relates more or less to indirect taxation. I have already dealt with customs. I am now talking about excise. Much criticism is levelled against these by saying that the poor man will have to pay more and all that. As a result of developmental expenditure, a considerable amount of purchasing power will be generated and will be available to the public, and that purchasing power has got to be ploughed back to productive investment, and therefore there should be some sort of excise duties. The second reason that he gave was that he wanted to restrain consumption with a view, as he puts it, to having larger exports. There should be restraints on consumption. That objective he proposes to realise by putting excise duties on various articles which are considered to be essential more or less, and therefore these duties will affect a very large portion or rather the entire portion of our public. I would submit that in view of these objectives and because we want to implement the Plan, we should co-operate with him, give every support and co-operation to him. Particularly in view of the fact that a considerable amount of purchasing power will be available to the public, a little sacrifice will not be minded by the public at all. In the field of direct taxation also, we find that there is much criticism against lowering of the limit of exemption with regard to income-tax. What does this lowering of the exemption limit mean? A sum of Rs. 18

[Shri Lavji Lakhamshi.]
per annum will be charged on incomes between Rs. 3000 and Rs. 4000 or so. Would persons getting Rs. 250 or so a month mind paying Rs. 18 per month for the sake of implementing the Plan? Really they won't mind. Nonetheless, we find that there is criticism in the name of the common man and so many things are said in his name. If a proper psychological atmosphere is created, he would not mind this at all. After all, he knows that great efforts are being made for building up the country by reconstruction activities. The common man is prepared to make sacrifices but the trouble is that a real psychological atmosphere is lacking. What is the real psychological atmosphere? I would give three reasons for this lack of proper psychological atmosphere. They have to be found in three directions.

We do find day in and day out a good deal of criticism from the top-notchers of industry and trade, whenever there is any encroachment, whenever there is what they call added burdens of taxation on their sector. The Indian Merchants' Chamber of Bombay think that the wealth tax and the expenditure tax are inequitable. Whenever there is any higher incidence of income-tax, they say that there will be no incentives and that in the interest of creating incentives, there should be no high taxation. When people whose income is over Rs. 1 lakh, whose number is 2,100 according to Mr. C. P. Parikh, say that too much additional burden is placed on them, a proper atmosphere is not created in the country for the common man to come out with any sacrifice. After all, what does it mean to them? They live in palatial buildings, go about in streamlined cars. They go to foreign countries on the slightest excuse. They perform marriages which cost thousands of rupees. On the slightest excuse they throw up parties where thousands of rupees are spent on a single meal. Is this the incentive that they want to be preserved? And yet

I find that the Finance Minister by his proposals in paragraph 50 has given them relief to the extent of Rs. 7½ crores by saying that the distinction between earned and unearned income which vanishes at the level of Rs. 45,000 will extend *ad infinitum*, and thereby even the level of taxation in the higher sectors above Rs. 5 lakhs will be reduced from 91 per cent. to 84 per cent for unearned and 77 per cent for earned incomes, as if this is absolutely necessary. The reason given is that—I will quote his words:

“It is said that they tend to diminish the incentive for work but I am aware that they encourage large-scale evasion.”

So, in order to avoid large-scale evasion, a premium is sought to be paid to make them a little more honest. This is the incentive that has been offered. Inside the Houses of Parliament and outside, there are people who can speak a lot with considerable plausible reasons, because they have economic experts at their command, that they are facing increased burdens. When they are found shouting about their burdens, certainly the common man who gets about Rs. 250 a month, if he has to pay Rs. 18 more per annum—a bad psychological atmosphere is created—he also starts shouting.

The second direction in which we may search for reasons for this sort of psychological atmosphere is the Princes. We pay them privy purses in lakhs of rupees. We have been paying them for the last seven or eight years. We have not disturbed them. But is it not time now, when particularly the hon. Prime Minister has written to them to make voluntary cuts in their privy purses, for them to make sacrifices? Nothing doing. I do not know whether there has been any report that they have responded to this request of the Prime Minister. They have large and considerable foreign investments. They have large properties. I think we might have appealed to their sense of patriotism and asked them to come

out with a little more sacrifice and make their contributions, as our Plan requires a little more money. In principle although we have agreed in the past and in the Constitution there is provision that their privy purse will not be subjected to any income-tax.....

(Time bell rings.)

.....Sir, I will take a few minutes more because I rarely get a chance to speak.

As a matter of fact on principle it is wrong to exempt anyone from income-tax or other taxes. If they don't agree I would suggest that by stages this income-tax should also be imposed on them, say 10 per cent. and be increased every year and by the end of 10 years there will have to be full income-tax on the privy purse.

The third direction and the most important direction is—I am bracketing them together because I find that in this independent India the people who are enjoying the best are these three sectors—the public services. They have got the best guarantee and security once they enter the Government service. None can tell them anything. We find a considerable amount of inefficiency. Although we increase their number, efficiency is not there. The common man finds that there is trouble. No decision is given. His work is being delayed and delayed and delayed. They want more amenities and more pay and in the name thereof, there is agitation. Even when inefficiency or slackness in work is found, their superiors cannot tell them anything because there are Fundamental Rules which are placed before them at once. You can't touch them. They are educated, and very clever. There is much said about corruption and waste. After all almost all our plans are to be implemented by them and through them. We find that our building activities, road activities, dam activi-

ties etc. are to be implemented mainly through them. The common man finds that he has to pay and they have to spend. Who are those spenders? They have the best of life. Go to community project areas. (Time bell rings.) Look at the villages, the villagers who are living there and the housing they are having for the village project workers. Probably in the form of setting up an example that better housing should be there, they provide better houses for them.

The hon. Home Minister has said that he is trying to stop corruption but I find there must be a greater investigation made into the reasons and find out some ways and means whereby better efficiency can be secured. Then there should be devolution of powers on these people. When we appoint people with high salaries and we take away the power, again inefficiency steps in, as well as red-tape, delay etc. So this is not merely a question of corruption alone but it is also a question of inefficiency and so many other things which must be gone into thoroughly so that the common man feels that whatever he gives, whatever money he gives, is going to be spent well and spent efficiently also. If this psychology, the real atmosphere, is created, I don't think that any common man will find any cause or reason for shouting in the way he does today despite the very brave and bold efforts that the Finance Minister has made and the very good taxation proposals he has made but he is being criticised. Where he should have got bouquets, brick-bats are given to him. For example his wealth tax and this expenditure tax.....

(Time bell rings.)

One or two minutes only. I think this tax on transfer of movable and immovable properties without consideration of love and natural affection has escaped his notice. That is the lacuna on which I think the rich people are gloating over. I think it will

[Shri Lavji Lakhmshi.]
not escape his attention. This is a very bold effort and it is a departure and as my hon. friend Shri Malkani was pleased to call it, it is a unique Budget. It is a departure from previous ones. It is a step in the direction of the establishment of a socialistic pattern of society. It should have been applauded and he deserves every sort of support and congratulation from every sector of this House including my Communist friends but nonetheless, because of the ills of others and wrongs of others today he is being criticised.

(Time bell rings.)

Sir I wanted to say more but since you are ringing the bell every now and then, I will resume my seat.

THE VICE-CHAIRMAN (SHRI M. B. JOSHI): Five minutes are over. I am sorry. Shri Narayanan Nair—absent.

DR. RADHA KUMUD MOOKERJEE (Nominated): Sir, I think the Finance Minister is entitled to our congratulation on the originality and the design of his Budget proposals and also his rare insight and penetration into the possibilities of taxation in the country, so much so, that I rather shudder to think what will happen in an emergency when it will be impossible for a Finance Minister of those days to discover any fresh sources of taxation which have not been discovered by the present Finance Minister. After all, I think that his Budget proposals have not been considered from the most important point of view, namely, the necessity for financing the Plan to which we are all committed. This Parliament is committed and we cannot now get away from the Plan because we have accepted it, and if we have to implement the Plan and expedite the accomplishment of that, we are certain to face certain very important financial difficulties. Now for instance, the most important fact of the Plan is

the development of what are called, the heavy industries and these heavy industries require heavy import of plant and machinery. It has been calculated that in the next five years, from 1956 to 1961, the imports would amount to Rs. 4,340 crores and exports to Rs. 3,220 crores so as to leave the foreign exchange resources as a deficit at the very high figure of Rs. 1,120 crores. Now we have to meet this deficit and that we are able to do only by resorting to taxation. Of course we find that on the account given the existing taxation leaves a surplus of Rs. 350 crores and the additional taxation required is for Rs. 450 crores and yet with all this taxation, there will be a further deficit of Rs. 400 crores to be met by the public of India and therefore it will not be surprising if we have fresh additional taxation proposals in order to meet this heavy deficit on the basis of which we have to achieve the accomplishment of the Plan.

Now, in this connection I should like to say that some of the financial assumptions of the Plan do not seem to be quite acceptable in all circles. For instance the Plan assumes that there has been an increase of *per capita* income of 5 per cent. per annum. I find as a matter of fact, and especially the Panel of Economists support me in this contention, that our actual increase of national income has been of the order of 2½ per cent. per annum.

But against this fault, the Second Plan assumes an increase of five per cent. per annum. Secondly, there is another assumption made. After all, industrial and economic development of the country must depend ultimately on the availability of capital in the country, the growth of indigenous capital in the country and, for that purpose, it has been calculated that perhaps 11 per cent. of individual income will be available to be saved for purposes of investment but this also, I think, is an over-optimistic estimate because, as a matter of fact, only 7 per cent. of

income has been available for purposes of taxation. But here also you find that we have made an estimate of double the income and I think perhaps these factors on which depend the estimates for the Plan should be carefully gone into.

Now, as regards the social background to which the Budget proposals must relate themselves, the social background upon which so much of controversy has been raging, I think the best commentary is furnished by the following extract of a report of the International Monetary Fund upon which India depends for much of her foreign aid. Now, the report begins like this:

"The basic economic problem of India is the widespread poverty of its people whose standard of living is among the lowest in the world as measured by *per capita* consumption of foodgrains and of cloth. Their standard of living leaves almost no margin for reducing their consumption without impairing their health and efficiency. People are incapable in this poverty of making the effort necessary to carry out the Plan. A further reduction in the consumption of the lower income groups for purposes of providing resources for the Plan, will not make for a success. Investment in the health, strength and will of the people is as important to the economic progress of India as investment in the Plan and equipment."

This is the opinion expressed by a very scientific mission sent by the International Monetary Fund and I do not think that this Mission is swayed at all by any kind of prejudice or narrow point of view. So, with this description of the social background of India, we feel that perhaps the Finance Minister may try other means by which the load of taxation may be lessened so far as the lowest class of people are concerned and in that connection, I should like him to reconsider, as he has reconsidered the question of

kerosene and also of newsprint, certain other resources of mass taxation, certain other means and ways by which he proposes to levy a sort of mass taxation like matches and many other things. In this connection, I should like also to point out the case of petrol in spite of provoking criticism because I think that petrol will really affect transport and transport is an essential factor of industrial development. Perhaps it will also result in the rising of bus fares. So, I should like him to consider whether the tax on petrol should also not be considered from this point of view because it will act as a handicap to transport and to industrial development. After all, we are in the midst of very extensive planning from which we cannot escape and I certainly congratulate the Finance Minister on the very sincere effort he has made to confront this primary problem of getting resources for financing the Plan but he must consider that after all, we should not go on tinkering in this way with budget and taxation proposals. We must go to the root of the problem of poverty and I think the best and the most important source for achieving economic progress would be to build up in this country indigenous capital in every way and unless we really build up the capital of the country, we really cannot lay the sound foundations for economic progress. I should like him to consider in his leisure moments, when he has time to think after the exacting duties of office, the example of Western German economic system. As we all know, West Germany has been able to go forward in expediting and accomplishing to the fullest possible extent her economic recovery from the dire devastation inflicted upon Western Germany by the last World War. Now, the Western German economic system began by trying to build up the capital of the country on the basis of indigenous resources and that they did this way. The financial authorities of Western Germany thought that the "continuation of excessive taxation would have initiated a process of economic

[Dr. Radha Kumud Mookerji.] contraction resulting in growing social burdens to be met out of shrinking tax revenue and a declining national product." I am quoting from the latest book on Germany on this subject.

THE VICE-CHAIRMAN (SHRI M. B. JOSHI): What is the name please?

DR. RADHA KUMUD MOOKERJEE: "Germany Reports". That is the name of the book published in 1952.

SHRI T. T. KRISHNAMACHARI: 1952 is a long way back.

DR. RADHA KUMUD MOOKERJEE: Then, I have got another book "Report of the State Bank of Germany, 1953," and may I make a present of these two sentences?

"Reductions in tax led to increase of employment, increase of wages and increase of consumption and generally of economic activity. All this increase was due to increase of net incomes as a result of tax reductions."

Then again, in the next report for the year 1955, the State Bank of Germany has stated:

"The resources required for the formation of wealth came mostly out of savings from proportion of income saved which is about 8 per cent. of the total income. There is thus great increase in capital for industries. It is especially noteworthy that in spite of lowering tax rate from January 1955 tax revenue has increased, the rate of increase being over 10 per cent. While the yield of income-tax had its rate of increase lowered by only about 4 per cent. A large reduction in the rate was outweighed by the vigorous rise in wages, tax from increase in wages and salary income."

My thesis is this that the Finance Minister has done his best in meeting

the situation. The most outstanding fact of the situation is our resources to meet the foreign exchange deficit on which depends the future of the Plan but what I urge in this connection is that perhaps every year he has to come forward with additional measures of taxation. In order that we may not have to take recourse to this desperate remedy of adding taxation in a country which is already over-taxed, we have to think of other means. Here, I must quote an opinion expressed by Sherman Cooper in the U.S.A. He has said that India is the poorest country of the world and yet it is most heavily taxed. He has said this before an American audience. What I mean to say is this that instead of trying to meet our financial problems by means of extra taxes, the load of which is rather difficult for the people of India to bear, why not we go the other way about—of course, there will be time for making an experiment in this revolutionary financial method—whereby by reducing taxation you reduce the cost of living and, therefore, you give greater scope for saving and all that saving of the people is ploughed back to industry? I think, in that case, India will be absolutely self-supporting in every possible way and India may be able to achieve her economic recovery.

Thank you.

SHRI RAJENDRA PRATAP SINHA (Bihar): Mr. Vice-Chairman, this year's Budget has a particular significance not only because the Finance Minister has chosen to impose heavy taxes on all and sundry but because the Finance Minister has made an important statement of policy on behalf of the Government of India.

Sir, he has indicated the tax structure for the Plan period and said that there would be minor adjustments during the rest of the Plan period from year to year, Sir, we have to examine not only the financial position of the Budget year but we have also to view it from the point of view of its efficacy to finance.

the Plan and its targets as per schedule.

Sir, the nation is committed to the Plan and the central pivot is agricultural production. The first Plan was largely implemented because of the increase in agricultural production and the second Five Year Plan Report rightly says that the Second Plan implies even greater interdependence between agricultural and industrial production. Sir, the Finance Minister and the Food Minister have been giving us an array of figures and statistics to prove that agricultural production has risen. But, Sir, an ounce of fact is worth a ton of theory. It is strange, Sir, that at a time when Government is claiming a large increase in the production of agricultural commodities we find there is alarming scarcity of food in many parts of the country, and from some parts even famine conditions have been reported. Sir, if we remember the years 1953-54 and 1954-55, with the increase in agricultural production, the prices went toppling down. But to-day we find the prices are hardening and the seasonal effect upon the prices is yet to come.

Sir, if you look to the all-India cost of living index you will find that it stood at 133 in January, 1956 and 148 in January, 1957, a rise of 15 points. An economics journal, the *Eastern Economist* estimates that in May 1957, it will go up to 158. If these estimates come out true, you will find that between 1955 and 1957 the index has gone up by 31 points. That means, Sir, that there has been an increase of 20 to 25 per cent in prices within these two years, which really means that the internal purchasing power of our rupee has dwindled by about 25 per cent within two years. Now, Sir, this is an alarming rate of deterioration in the purchasing power of our rupee. The planners had envisaged that this level of prices would come towards the end of the Plan period when deficit financing to the tune of 1200 crores

was pushed through. Sir, if this rate of advance continues unchecked, I think that the Plan will be reduced to nothing, and the Finance Minister would have implemented not the Plan but something else. It is absolutely imperative, if they went to push through this Plan, that the price level must be brought down and the most important commodity is of course the foodgrain. The Plan had also estimated that we should import during the Plan about six million tons of foodgrains, bulk of it during the first half.

The other day I put a question to the Minister for Agriculture as to what imports we expected during the year 1957. I hope the Finance Minister will tell me what is the expectation, what is the actual quantity of imports of foodgrains during the year 1957. I also wanted to know what were the actual imports during the last six months. He was unable to give any answer. Sir, I am aware of the fact that the Government of India have made arrangements for large quantities of imports. What I am interested in is the actual imports in the next six months or say a year.

Sir, an equation has been worked out by the "Economic Quarterly" that if we have an import of 2.5 million tons, we shall be able to bring down the prices by 15 per cent. Now if you look to the Plan, they also anticipate the bulk of the imports during the first half of the Plan period, say, 40 lakh tons, out of which, I find, in 1956 we have imported about 14 lakh tons, and from that angle also 26 lakh tons of imports are called for. I would like to know how much out of it is expected to be imported during the year 1957.

Now, Sir, I have read with great interest the exposition of the Finance Minister to the press the other day, wherein he has said that he has a mind to resort to deficit financing of the order of 900 crores of rupees only during the Plan period and not 1200 crores of rupees as originally planned. Then, Sir, he has

[Dr. Rajendra Pratap Sinha.] given various other figures, and finally he leaves a gap of 525 crores of rupees, for which he dare not plan. Of course there are many 'ifs' and 'buts' and I wish him all well, that this gap is only 525 crores of rupees. But even if we take the Finance Minister at his word, there is a shortfall in resources to the tune of 1300 to 1400 crores of rupees. Sir, with due respect to his talents, sagacity and industry I would submit that if the Finance Minister resorts to this amount of deficit financing in the context of the tendency for the prices to rise further which I have indicated, Sir, the country will not be in a position to bear this strain and the country's economy will get out of control.

Sir, taxation is writ large in the Plan itself. The country has to decide whether to whittle down the targets of the Plan and if not, must decide to foot the bill for its implementation. Sir, I had anticipated from the Finance Minister a speech in a different spirit. I wish that he had appealed to the people to increase productivity and demanded from all sections of the community supreme sacrifices. Without privations this Plan cannot be put through.

Now, Sir, let me start with voluntary savings. The Plan has set certain targets for loans and small savings. I find that we are lagging behind our expectations. The drive of the Government, the propaganda of the Government is not bearing fruit because the common man has no confidence in placing the money in your hands. Sir, if we had kept up to the targets in respect of loans and small savings, I maintain there is good room for improving upon them, from these two sources and the Finance Minister would not have to resort to deficit financing of the order of 275 crores of rupees in this year. And in future years also this gap could to a large extent be narrowed down by improving our small savings drive and the loan programme.

Sir, I do not appreciate the relief that he has given to the higher

income groups while at the same time he has reduced the taxing limit to Rs. 3,000. He has hit the middle class very badly and I shall appeal to him that he should, instead of lowering the taxing limit, raise it to Rs. 4,800.

With regard to the wealth tax I am not satisfied with the rate of taxation. I would have liked that he should have mopped up the entire enhancement of property values created as a result of the implementation of the Plan and brought down the values to the pre-war level. If he had done that, he would have had a moral strength, a moral force, to demand more sacrifices from the poorer section of the community.

Sir, I do not approve of the exemption which he has given with regard to agricultural properties. I am saying that with a full sense of responsibility because if he taxes agricultural properties I shall probably be the worst hit. Just as he has done in the case of the death duty, he ought to tax agricultural properties and agricultural wealth and pass on the proceeds to the States instead of taxing the third class passengers and passing on the proceeds to the States. That could have been easily done and I am sure that whatever he might lose by removing the tax on third class passengers would be more than amply compensated by the tax on agricultural wealth.

Then, I would like to know from him definitely, because he has evaded an answer to the Press, whether the wealth tax and the expenditure tax will cover the ruling princes or not. I would like them to come under the purview of these two taxes. Here I would plead for a small exemption, that the new undertakings may be given an exemption from the wealth tax for the first two or three years till they go into production. This will help the industrialisation of the country.

With regard to the excise duty, I endorse the viewpoints expressed by many of my friends that the articles

that go into the consumption of the common man like sugar, matches, tobacco, oils, tea, coffee, etc., should not be taxed. I say that because already the price level is very high and although the impost may be very small, it will mean a great hardship for the poor people to pay even this small tax. The total amount which you will get out of these is only Rs. 37·30 crores which you can save by economy and avoidance of waste.

If he can increase the rate of wealth tax and if he does not give relief to the higher income group, then the Finance Minister should consider some proposals which I would like to place before him in order augment the resources for implementing the Plan. He should consider the question of compulsory deposits and compulsory savings. There should be a compulsory deposit of dividends declared above a certain rate. If necessary he can consider the question of graduated deposits. The higher the dividend, the more the deposits there should be. (*Time bell rings.*) Sir, I will take two to three minutes more. There should be a compulsory deposit of the bonus paid to the staff and the labour, at least a part of it; a compulsory deposit of all kinds of incomes and a deposit of the price paid for the cash crops, as was resorted to in war time in respect of cane prices. These are the concrete suggestions that I would like to place before the Finance Minister for his consideration. The money will belong to the parties from whom it is collected and the deposit may be there only for three to five years, not more. By that time I hope the production from our development programmes and projects will come up and help to relieve the economy and in the meantime we could have these deposits and small savings which bear a high rate of interest.

With regard to foreign exchange, I would like to make a suggestion. Sir, I would like to know how our imports in the first year of the Plan was of the tune which was expected to be during the middle of the Plan.

Correspondingly the exports could not keep pace and that was why this imbalance has been created. If they continue with antics of this kind the Finance Minister will pardon me for using this phrase—I am afraid the stability of our rupee will be affected in the world market. Sir, prudence is the better part of valour. I do not find any proper scheme for augmenting our exports. Of course, the answer will be that there must be greater and greater productivity in order to improve our exports. But there can also be fiscal methods to increase our exports. My submission to him is this. The exports of traditional commodities like cloth, jute manufacture and tea should be augmented and the exports should also be diversified. And fiscal incentives, if necessary, may be given to encourage the export of the various new products that we are manufacturing, like engineering goods and things like that. I will give a small example of the United Kingdom. I am told that the car manufactured in England can be obtained cheaper on the continent than in England itself. These are the possibilities which the Finance Minister has to explore. I cannot explain everything in detail here within the short time at my disposal. Then I would like our export market also to be diversified; we should explore new avenues and new markets.

Lastly, Sir, I have read with great concern the speech of the Finance Minister, especially paragraph 38 wherein he has coined a new phrase, 'rephasing the Plan' and he gives his determination to implement, what he calls, the 'core' of the Plan, namely, steel, coal, transport and power and leaves the rest of the Plan targets to be taken care of by the devil of chance, by a stroke of good luck, by the gesture of a foreign power. Sir, I must say that the Finance Minister has presented to the nation a fare of free enterprise with a different dressing and, Sir, the nation is bewildered to see the Finance Minister and free enterprise walking hand in hand. Thank you, Sir.

श्र.मती सावित्री निगम (उत्तर प्रदेश) : उपसभाध्यक्ष महोदय, मैं इस बजट का स्वागत करने के लिये खड़ी हुई हूँ क्योंकि यह बजट उस कड़वी दवा के समान बोझिल है, जो कि देश में इन्फ्लेशन के अणों और डेफिसिट फाइनेंसिंग के बुखार तथा फाइव ईयर प्लान को कम करने या स्लो डाउन करने के खतरों को दूर करने वाला है।

यदि हम देश की एकानामि को स्वस्थ बनाना चाहते हैं और उसे बैलेंस रखना चाहते हैं, तो हमें कुछ न कुछ त्याग अवश्य ही करना पड़ेगा। इसलिये जिन कटु आलोचनाओं को हमारे फाइनेंस मिनिस्टर महोदय ने हंस कर सुना है, उन्हें देख कर मुझे यही प्रतीत होता है कि जिस तरह से एक चतुर माँ कड़वी दवा पिलाने के बाद सब तरह की बुरी-भली सुनने को तैयार रहती है उसी तरह में उन्होंने भी अपने को तैयार रखा है।

बजट की एक सब से बड़ी खूबी यह है कि यह लोगों को प्लान काशस बनाने वाला है। इस बजट के आते ही एक हलचल सी लोगों में मच गई है और लोगों ने इसके बारे में सवाल करने शुरू कर दिये हैं। एक सुस्त सी पड़ी हुई जाति में इस तरह की चेतनता का उभड़ना कि लोग यह जानने के लिये उत्सुक हों और लोगों को सड़क पर रोक लें कि ये नये टैक्स क्यों लगे हैं, मैं सोचती हूँ कि यह एक अच्छा लक्षण है। इस बजट की दूसरी खूबी यह है कि इसने छोटे-बड़े, अमीर-गरीब, रिच, लोअर और मिडिल क्लास सब को ही एक बराबर तरीके से एफेक्ट किया है।

इसमें संदेह नहीं है कि यदि हम अपने मुल्क को, अपने देश को बनाना चाहते हैं, उसका पुनर्निर्माण करना चाहते हैं, तो उसकी कीमत चुकाने के लिये भी हमें खुशी से तैयार रहना चाहिये और उस कीमत को चुकाने में हर एक को ही त्याग करना पड़ेगा। अगर हम वह खुशी से करेंगे तो उसे करने में हमें जो यह

कष्ट और परिश्रम है, उसमें हम एक आसानो का अनुभव करेंगे।

लोगों ने, हमारे वक्ता महोदयों ने, कई बार कहा कि यह बजट बहुत ही बोझिल है और एक गरीब देश के लिये इतने नये टैक्स बहुत अधिक भारमय हैं, लेकिन मैं उनसे पूछना चाहती हूँ कि टैक्सेशन इन्क्वायरी कमिशन की रिपोर्ट में भी तो यह साफ साफ लिखा गया था कि किसी भी वेल्फेयर स्टेट के बजट में नेशनल इंकम और टैक्सेशन का अनुपात १८ प्रतिशत से कम नहीं होता, लेकिन यह अनुपात हमारे यहां अब तक ७ प्रतिशत से भी कम रहा है। इसलिये टैक्सेशन इन्क्वायरी कमिशन ने सजेस्ट किया था कि :

"Increases in both direct and indirect taxes are, therefore, possible. The distinctive effect of higher taxation on the will to work on the part of the higher income groups is generally exaggerated."

मुझे खुशी है कि इस समय नये करों का व्यवधान बनाते समय हमारे फाइनेंस मिनिस्टर महोदय ने टैक्सेशन इन्क्वायरी कमिशन की रिपोर्ट की सिफारिशों को काफी रूप से इम्पलीमेंट करने की कोशिश की है, लेकिन फिर भी मुझे खेद है कि उन्होंने उसकी सब से बड़ी सिफारिश पर कुछ भी ध्यान नहीं दिया है, क्योंकि इसमें यह भी लिखा गया है कि :

"There should be a ceiling on the net personal income."

मैं सोचती हूँ कि यदि इस सिफारिश को भी उन्होंने मान लिया होता तो अवश्य ही एक नई क्रान्ति को उन्होंने जन्म दिया होता और खास तौर से उस बड़ी डिसपैरिटी को, जो कि आज छोटी बड़ी और इंकम के बीच में है, दूर करने में एक बहुत बड़ी सहायता दी होती।

फिर भी जो भी नये प्रोपोजल्स हमारे सामने आये हैं, वे उतने कठिन और कठोर नहीं हैं, जैसा कि लोग कहते हैं। सच तो यह है कि हम लोगों में टैक्स देने की आदत है ही नहीं और इसीलिये हम लोगों को थोड़े से भी

बढ़े हुए टैक्स बहुत ही भारी और बहुत ही बोझिल मालूम होते हैं। इसलिये मैं यह चाहूंगी कि हम लोग जब इन टैक्स प्रोपोजल्स पर विचार करें, तो हम यह न सोचें कि **who is right and who is wrong.** बल्कि हमें यह सोचना चाहिये कि **what is right.** आज की देश की स्थिति में यह आवश्यक हो गया है कि हम इन नये टैक्सों के द्वारा अपने देश के पुनर्निर्माण के लिये कुछ अधिक धन इकट्ठा करें। यदि हम सचमुच ही चाहते हैं कि हमारे देश की एकानामी बैलेंस और साउंड रहे तो हमें एक बात पर बहुत अधिक ध्यान देना होगा—इस बात को अन्य सदस्यों ने भी कहा है—और वह यह है कि हम कृषि उत्पादन को अधिक से अधिक बढ़ायें क्योंकि कृषि ही हमारे देश में हमारी एकानामी का आधार-स्तम्भ है। जब तक कि हम अन्न के मामले में आत्मनिर्भर नहीं होंगे तब तक हम किसी प्रकार भी देश के इस आर्थिक ढांचे को मजबूत और सुदृढ़ नहीं बना सकेंगे। यदि कोई बार हो जाय या कोई भी ऐसी कालैमिटी वर्ल्ड में हो जाय, तो आप समझ लें कि हमारे देश को इतना बड़ा धक्का लग जायगा कि हम उसे बर्दाश्त नहीं कर सकेंगे। कृषि-उत्पादन के लिये बहुत कुछ प्रयत्न हुए हैं लेकिन वे सराहनीय होने के बावजूद भी बहुत नाकाफी हैं। कृषि उत्पादन का सम्पूर्ण सूचक अंक जो है वह १९५४-५५ में ११६.४ था और अब १९५६-५७ में वह घट कर ११३.७ हो गया है। यह एक बेहद चिंताजनक बात है। इस विषय में मुझे निम्न-लिखित सुझाव देने हैं।

सब से पहली बात यह है कि भूमि सुधार का एक यूनिफार्म कानून लागू होना चाहिये। किसी स्टेट में इसके लिये कुछ कानून हैं और किसी स्टेट में कुछ भी नहीं है और कहीं कहीं इसके लिये बहुत पहिले से ही अनाउंस कर दिया गया है परन्तु भूमि-सुधार कानून को लाने में बहुत देरी कर दी गई और उसका नतीजा यह हुआ है कि तमाम बेदखलियां शुरू हो गई हैं और लोगों में—किसान वर्ग में—आहि-आहि

मची हुई है। इसलिये यह आवश्यक है कि हर स्टेट के लिये एक यूनिफार्म भूमि-सुधार लेजिस्लेशन लाया जाय। यदि यह सेंटर के परव्यू में न हो तो हर एक स्टेट से इसके लिये सिफारिश की जाय और एक लिमिट लगा दें कि इतने महीनों के अन्दर आपको भूमि-सुधार कानून जरूर ले आना है। दूसरी बात मैं यह कहना चाहती हूँ कि निजी तौर पर खेती करने के लिये देश में जमीन पर कब्जा कर लेने को एक रीति चली आ रही है तो उसके लिये यह एक सब से छोटी सीमा, एक निम्नतम सीमा, का भी निर्धारिकरण हो जाना चाहिये क्योंकि अगर निजी खेती की परिभाषा साफ नहीं की जायगी तो फिर यही होगा जैसा कि आज हो रहा है कि भाई-भतीजों के नाम पर लोग सीर को रख लेते हैं और फिर उसको किराये पर उठाते हैं और इस तरह से एक्स्प्लायटेशन करते हैं। तो इस तरह से जमींदारी उन्मूलन के बाद भी एक उसका छोटा रूप बना रह जाता है और उससे भी काश्तकारों को बहुत दिक्कत उठानी पड़ती है। इसलिये निजी खेती के लिये भूमि की जो निम्नतम सीमा है, उसका निर्धारिकरण अतिशीघ्र होना चाहिये। तीसरी अत्यन्त आवश्यक बात यह है कि लगान में भी कोई न कोई नियमन होना चाहिये। पंचवर्षीय योजना में यह सिफारिश की गई थी कि उपज की एक चौथाई से अधिक लगान की सीमा नहीं होनी चाहिये और अगर हो तो उसको कम कर दिया जाना चाहिये। इसलिये लगान की सीमा के सम्बन्ध में भी अवश्य ही एक यूनिफार्म तरीके से कोई न कोई नियमन शीघ्र ही किया जाना चाहिये। भेग चौथा सुझाव यह है। बहुत बार कहा जाता है कि जब इंकम पर कोई सीलिंग नहीं लगाई जाती है, तो फिर जमीन पर ही कोई सीलिंग क्यों लगाई जाय, आराजी की अधिकतम सीमा ही क्यों निर्धारित की जाय। लेकिन, श्रीमन्, और जो सब कमाइयां हैं, वे एक तरह से बिना श्रम के होती हैं, परन्तु जो भूमि के जरिये से कमाई होती है वह परिश्रम से होती है, हाथ-पैर के कठोर शारीरिक श्रम से होती

[श्रीमती सावित्री निगम]

है, इसलिये इन दोनों की तुलना नहीं करना चाहिये। यों तो मैं चाहती हूँ कि इकम पर भी जरूर ही सीलिंग लगानी चाहिये परन्तु यदि किन्हीं कारणों से इकम पर सीलिंग में विलम्ब हो तो हाँ परन्तु आराजियों पर तो आधकतम सीमा जरूर ही निश्चित कर दी जानी चाहिये। इससे यह होगा कि जो भूमिहीन किसान हैं उनको बड़ी मदद मिलेगी। फिर यह भी निश्चित हो चुका है कि आराजी के बड़ा होने पर उत्पादन में कोई विशेष घटती या बढ़ती नहीं होता है बल्कि जितना हाँ बड़ा भूमि होता है उतना ही प्रति एकड़ के हिसाब से उत्पादन घट जाता है, गिर जाता है। छाँटी आराजिया होती है तो उनमें उत्पादन अधिक होता है। इसलिये अगर भूमि की निम्नतम सीमा या उच्चतम सीमा निर्धारित कर दी जायगी तो उत्पादन अधिक बढ़ जायगा।

श्रीमन्, कोआपरेटिव फार्मिंग के बारे में बड़े बड़े डेलिगेशंस चीन और जापान भेजे गये हैं और उन्होंने बड़ी बड़ी सिफारिशें की हैं, लेकिन उन सिफारिशों को इम्प्लीमेंट होते हुए हम लोगों ने कभी भी नहीं देखा है और सम्भवतः उनके इम्प्लीमेंट होने में काफी देर भी लगे क्योंकि लोग इतने कांशस नहीं हैं, किमान इतना एजुकेटेड नहीं है। तो कम से कम जो सरकारी रूप से करने की बातें हैं—सामूहिक रूप से खेती करने की जो प्रक्रियाएँ, है, जुनाई, बुआई, बीजों का लेनदेन, मार्केटिंग, अनाज का गोदामों में रखना आदि—उनको तो तत्क्षण शुरू कर दिया जाना चाहिये। वेयरहाउसिंग कार्पोरेशन बन रहा है और वेयरहाउस बन रहे हैं लेकिन उनकी प्रोग्रेस इतनी स्लो है कि खासकर किसानों को यह विश्वास ही नहीं होता है कि ऐसा भी होने वाला है। इसलिये, श्रीमन्, जिस तरह से खादी की उन्नति करने के लिये एक खादी बोर्ड बनाया गया है, उसी तरह से एक भूमि-सुधार कमीशन होना चाहिये। यह दुर्भाग्य की बात है कि फूड मिनिस्टर महोदय यहाँ पर नहीं हैं लेकिन मैं सोचती हूँ कि हमारे फाइनेंस मिनिस्टर

महोदय बावजूद बड़ी थकान के इस बात को जरूर नोट कर लेंगे और फूड मिनिस्टर महोदय तक पहुँचा देंगे कि एक भूमि-सुधार कमीशन का निर्माण तत्क्षण किया जाना चाहिये; यदि वास्तव में वह यह चाहते हैं कि देश में जो कृषि का उत्पादन है, वह बढ़े।

चीन में ६० करोड़ लोगों को वहाँ की कोआपरेटिव सोसाइटी आज अन्न दे रही है और पूरी तरह से दे रही है। उसका कारण यह है कि वहाँ के ६२ प्रतिशत परिवार इन कोआपरेटिव मंचों में, सहकारी मंचों में, सम्मिलित हुए हैं और उन्होंने अपनी पूरी शक्ति कोआपरेटिव मूवमेंट को ऊँचा उठाने में लगा दी है, लेकिन हमारे यहाँ इसकी ओर बहुत कम ध्यान दिया जा रहा है। उन्होंने एक काम और किया है। उन्होंने ३५० करोड़ रुपये का एक फंड क्रिएट किया है जिसका कि कृषि-ऋण फंड कहते हैं और कृषि के लिये जितने भी ऋण लोगों को लेने होते हैं, उसको बहुत ही सुविधा के साथ लगभग बिना कोई ब्याज लिये हुए लोगों को देते हैं। इसी वजह से वहाँ कोआपरेटिव संगठन खड़ा हुआ है और अच्छी तरह से चलने लगा है और बहुत शक्तिशाली बना है। एक दूसरी खूबी वहाँ यह है कि मूल्य निर्धारण का भी नियम है। बरसात शुरू होने के पहले ही, अन्न के लिये बोये जाने के पहले ही, कृषि ऋण कमीशन के लोग या और कोई लोग अन्न के मूल्य निर्धारित कर देते हैं, यह इन लोगों के अधिकार में है। तो इससे वहाँ के किसानों में बड़ा उत्साह रहता है और बड़ा विश्वास रहा है।

3 P.M.

आजकल हमारे किमान बिल्कुल अनसर्टेन रहते हैं, कुछ उनको पता नहीं चलता है कि उनकी किस्मत में किम तरह की फल होने वाली है। हमारे फाइनेंस मिनिस्टर महोदय ने फूड सबसिडी फंड के बारे में बताया। क्या ही अच्छा होता कि वे कृषि-ऋण फंड बनाते। फूड सबसिडी फंड तो बना ही हुआ

था, अगर इस फंड को भी बना सकते तो मैं सोचती हूँ देश के उत्पादन को बढ़ाने में बड़ी मदद होती ।

श्रीमन्, एक बात को मुझे और शिकायत है नये नये खेती के साधन किसानों के हाथों में दिये गए हैं और इरीगेशन के प्रोजेक्ट बन रहे हैं, लेकिन बीन, बीस पच्चीस मील दूरी पर गावों में आप किसानों से जाकर पूछिए तो उनका पता नहीं है कि क्या हो रहा है । जो साधन उनका दिये जाते हैं उनका उपयोग वे अच्छी तरह नहीं समझते । जहा चम्बल प्रोजेक्ट बन रहा है वहा जय मैने किसानों से पूछा कि आपके यहां क्या हो रहा है, तो उन्होंने कहा हमें कुछ नहीं मालूम । किसानों को कुछ पता नहीं कि उनके लिए क्या होने वाला है क्योंकि उन्हें काफी जानकारी नहीं दी जाती है । पानी का वे किस प्रकार से उपयोग करेंगे, उनका पता नहीं है, इसी तरह से उनको यह भी पता नहीं चलता कि कौन सी फर्टिलाइजर किस तरह से इस्तेमाल करें । मैं ने पहले भी कहा था और अब भी कहती हूँ कि फूड मिनिस्ट्री की तरफ से जगह जगह इंफार्मेशन सेंटर खोलने चाहिये जो कि उनको इन चीजों के बारे में जानकारी देते रहें । अभी मैंने सुना कि थोड़े दिन पहले "स्टेट्समैन" में एक एडिटोरियल निकला था जिसमें लिखा हुआ था कि कई जगह यह हुआ है कि किसानों ने गलत तरीके से फर्टिलाइजर को इस्तेमाल किया और उससे उनकी खड़ी फसल नष्ट हो गई । इसलिए अगर उत्पादन बढ़ाने के लिये हम किसानों को साज-सामान दें और उनको उन चीजों को इस्तेमाल करने का अनुभव न हो तो बेचारों को नुकसान ही होता है ।

(समय को घंटी)

मैं सिर्फ सजेशन ही सजेशन दे रही हूँ, कोई कमेंट नहीं कर रही और थोड़े देर में खत्म कर दूंगी । तो सिचाई के बारे में पंजाब गवर्नमेंट ने यह शिकायत की—यह अभी कुछ दिनों पहले की बात है—कि हमारे यहां किसानों ने जरूरत से ज्यादा सिचाई कर दी, इसलिए फसल नष्ट हो गयी ।

दूसरी एक बात मुझे यह कहनी है कि साइल सर्वे का काम शीघ्र से शीघ्र पूरा किया जाय । जाने कब से हम इसका नाम सुन रहे हैं कि भूमि का क्लामीफिकेशन होगा । इसके बारे में अब तक कोई ध्यान नहीं दिया गया, इसको इंप्लीमेंट नहीं किया गया ।

अब मैं, श्रीमन्, अपनी बात और जल्दी जल्दी में कह कर खत्म करती हूँ । सब से बड़ी एक बात यह है कि कृषि पद्धतियों को हम इनाम देते हैं । अगर उनके अनुभवों को लेकर छोटी-छोटी पुस्तिकाओं के रूप में गावों में बांट दिया जाय तो किसानों को उससे बहुत ज्यादा लाभ हो सकता है ।

नयी जमीन तोड़ने के बारे में भी को-ऑपरेटिव्स बनायी जानी चाहिये और हर जगह उनको इस संबंध में इक्विपमेंट दिया जाना चाहिए, फ्री आफ कास्ट, ताकि किसान उनका इस्तेमाल कर सकें ।

हमारे फूड एंड एग्रिकल्चरल विभाग को किचन कंपटीशन का प्रोग्राम भी शुरू करना चाहिये, ताकि खाद्य के मामले में गृहणियां भी कुछ सहयोग दे सकें । इसी तरह से अन्न की बचत का आंदोलन शुरू करना चाहिए, जैसा कि धन की बचत के लिए शुरू किया गया है । चूहों और कीड़ों से किस तरह अन्न की रक्षा हो, इसके विषय में भी छोटी-छोटी पुस्तिकाएं गृहणियों में बंटवानी चाहियें । श्रीमन्, हमारे यहां मॉरियल सब से ज्यादा कंज्यूम होता है और बिना गृहणियों के सहयोग के हम उसमें बचत नहीं कर सकते और हमारी समस्या हल नहीं हो सकती । न्यूट्रिशन विभाग को और से शाक-भाजियों आदि भोजन से सम्बन्धित बातों का लोगों में प्रचार किया जाना चाहिये ताकि अन्न के साथ इन चीजों का प्रचुर मात्रा में लोग सेवन करें और अन्न की बचत हो सके ।

श्रीमन्, जहां इन्कम टैक्स में कुछ लोगों को इक्जेंप्शन दिया गया है, वहां मेरी भी यह सिफारिश है कि ३,००० रु० आमदनी वालों

[श्रीमती मावित्री निगम]

को इन्कम टैक्स में छूट दे दी जाय क्योंकि नहीं तो मिडिल क्लास पर बहुत भार आ जायेगा।

बहुत से लोगों ने सजेशन दिये कि दिया-सलाई वगैरा पर कर न लगाया जाय। मेरा भी यही कहना है। इन पर कर लगाने की बजाय मैं यह आल्टर्नेटिव देती हूँ कि इस तरह की चीजों पर टैक्स लगाया जाय, जैसे टिड फूड हैं, विस्कुट हैं, जो विदेशों से आते हैं। इसके साथ श्रंगार के काम में आने वाली चीजें, जैसे कास्मेटिक्स में पाउडर, क्रीम, लिपस्टिक, आदि हैं, इन पर भी कर लगाया जाय क्योंकि आज देश को नायिकाओं की जरूरत नहीं है, सेविकाओं की जरूरत है। इसलिए इन चीजों पर भारी भारी टैक्स लगाया जाय और इनका प्रचलन रोका जाय।

श्रीमन्, एक बड़ी शिकायत मुझको यह भी है कि विदेशी शराब पर टैक्स नहीं लगाया गया। इसके बारे में कहने के लिए अगर आप एकाध मिनट का वक्त देगे तो मैं कुछ कहूँगी। जो आदमी १५ रु० बोतल पर विदेशी शराब (व्हिस्की) खरीद सकता है वह २० रु० देकर भी उसे खरीद सकता है; पांच रुपये की विदेशी क्रीम जो आदमी खरीद सकता है, वह ७ रु० देकर भी उसे खरीद सकता है; टिन्ड फूड जो आदमी दो, तीन रु० में खरीद सकता है, वह पांच रुपया देकर भी खरीद सकता है।

श्रीमन्, एक बहुत ही इंपोर्टेंट बात मैं यह कहना चाहूँगी कि जब देश में छोटे-बड़े आदमी सभी किस्म के लोगों से हमारी योजनाओं के लिए सहयोग लिया जा रहा है, तो एक फाइव इयर कोऑपरेटिव फंड प्लान भी क्रिएट किया जाय जिसमें तमाम राजे-महाराजे और हमारे समद सदस्य अपनी सैलरी का कुछ न कुछ पोर्शन कंट्रोव्यूट करें। अगर हम लोग भी इस तरह से कुछ त्याग करेंगे, तो देश के सामने बहुत अच्छा आदर्श रख सकेंगे और जनता के हृदय में एक बड़ा विश्वास पैदा

करेंगे। इसलिए यह फंड जरूर क्रिएट किया जाना चाहिए।

श्रीमन्, विदेशी पूँजी को प्रोत्साहन देने को जो बात कही गयी, उसमें इटर कार्पोरेट डिवाइडेंड और सुपरटैक्स को दरों को इकट्ठा कर के १७ प्रतिशत की जगह १० प्रतिशत कर दिया गया है और कार्पोरेशन टैक्स को ३६ से २० कर दिया गया है। मैं समझती हूँ कि फाइनेंस मिनिस्टर महोदय के हृदय में अब तक विदेशी पूँजी के प्रति जो प्रेम बना हुआ है वह स्वस्थ नहीं है। जितने देश के अर्थशास्त्री हैं वे बार बार इस बात को चेतावनी दे रहे हैं कि विदेशी कंपनियाँ आज बहुत बड़ा प्राफिट ले रही हैं और उनको पूँजी पर कंट्रोल जरूर होना चाहिए।

(समय की घंटी)

एडमिनिस्ट्रेशन के खर्च में जरूर कफायत की जानी चाहिए और स्पीडी और क्विक कंट्रोल शुरू किया जाना चाहिए।

शराबबन्दी के बारे में मैं फिर से कहना चाहती हूँ कि शराबबन्दी इसलिए फेल हो रही है क्योंकि सरकार ने उसे सौतेले बेटे की तरह माना है। अगर सरकार अब भी चाहती है कि कास्टोडियूशन की आत्मा को पढ़कर हम लोग इस दिशा में प्रतिजाबद्ध हो जाय, तो आज हम यूनीफार्म तरीके से हर जगह शराबबन्दी लागू करनी होगी। पूरे तरीके से प्राहिबिशन लागू करने के लिए यह बहुत जरूरी है कि हम लोग धन का बिल्कुल खयाल न करें। करोड़ों की शराब, जिसमें लोगों का स्वास्थ्य खराब होता है, हम विदेशों से मंगाते हैं, करोड़ों की शराब यहां की जनता पर डालती है। अगर फाइनेंस मिनिस्टर साहब उसके बोझ से देश को बचा सकेंगे तो देश की बहुत प्रगति और तरक्की होगी।

इसी तरह से नमक पर टैक्स लगाने के बारे में मैं यह कहूँगी कि हमें उस पर कर लगाने की बात कभी भी नहीं पोचनी चाहिए, क्योंकि इससे यहां की गरीब जनता पर बहुत बड़ा

प्रभाव पड़ता है। नमक टैक्स हर गिजनही लगना चाहिए। मैं चाहूँगा, बापू के दो शब्द पढ़कर मैं समाप्त कर दूँ। ये शब्द उन्होंने उस समय कहे जब हमारा इटेरिम गवर्नमेन्ट बनी और हमारे मिनिस्टर महोदय उनमें आशीर्वाद लेने गए। उन्होंने कहा—

"All of them were to come to Bapu to get his blessings before going to Government House for the oath-taking ceremony. Shri Rajendra Prasad was the first to come. He was followed by Shri Sarat Chandra Bose, Shri Jagjivan Ram and Sardar V. J. Patel. On arrival, they were greeted by the camp sisters who applied the auspicious vermilion to their foreheads, garlanded them and gave them sweets and fruit which were also distributed amongst the members of the camp. Being Monday, Bapu's day of silence, he blessed them smiling and wrote, as a message, the following lines on a piece of paper: "End the Salt Law; do not forget the Dandi March; achieve unity; remove untouchability."

श्रीमन्, बापू ने शराबबन्दो के बारे में जो कुछ लिखा है वह आप सबको विदित है। उन्होंने कहा था कि एक दिन के लिए भी अगर मैं हिन्दुस्तान का तानाशाह बना दिया जाऊँ तो मैं सबसे पहला काम यह करूँगा कि शराब का पीना और नमक पर टैक्स बंद करा दूँगा।

इन शब्दों के साथ मैं फाइनेंस मिनिस्टर साहब को इस बजट के लिए धन्यवाद देती हूँ।

SHRI PEARTH NARAYANAN NAIR (Kerala): Mr. Vice-Chairman, I am venturing to have a look at the all-India Budget from the Kerala end. We are Plan-minded; also, we are defence-conscious. For, let us realise that the object of the Finance Minister's proposals is as much to save the Plan as to tone up the defences of our country. We want most certainly that the Plan should be fulfilled. We set our face definitely against any

trimming of the Plan or any wittling down of the targets. But, in the situation that has developed, and basing ourselves on the experiences gained so far, I feel that certain re-allocations within the Plan frame are necessary, certain shifting of priorities are called for, both in the all-India sector and the State sector which, in turn, will necessitate certain modifications in the Budget proposals.

Now, Sir, I have certain suggestions in this regard. I make these suggestions primarily with a view to improve our foreign exchange earnings and also to increase our receipts and our revenue so that more funds may be available for development purposes, so that the incidence of indirect taxation on the poor people may be reduced to some extent. I make these suggestions also with a view primarily to see that our agricultural economy gets stabilised, that our people get a fair and stable price for their produce, so that they can plan and step up production and thus contribute their own mite towards checking the inflationary tendencies in prices.

My first suggestion, Sir, is that the commercial crops or the export commodities from our State, for example, tea, coffee, cashewnuts, lemon grass, pepper, spices etc. be taken on to the State trading list. Sir, they are the best foreign exchange earners. Now a few foreign firms have a monopoly of trade in these things, and according to their own whims and fancies they corner and release the stocks, and the result is that there is so much fluctuation in prices, and our people there can never depend on any prices. Now, Sir, within the limited time at my disposal I am now going to work out how much fresh investment will be required and how much we can earn from these commodities. There have been enquiries made on this subject. There was the Deshmukh Committee and there was another committee which was presided over by our own Deputy Chairman. Then there was the Taxation

[Shri Perath Narayanan Nair.] Enquiry Commission. All these various bodies have gone into these things, and today I am just putting forward in general some suggestions in the context of today with particular reference to the conditions in Malabar. I suggest that these commodities be taken on to the trade list so that we can diversify our trade. As it is, a few foreign firms are trading in London, in New York, whereas we can sell in the continental markets where we have no direct taxes. I do not want to dilate on these various things. I only want to place before the Finance Minister one thing that the time is ripe in the present context of things and we can expand the area of State trading in these particular commodities which are the best foreign exchange earners.

My second suggestion relates to the supreme national urgency to build up our own national shipping and to increase our tonnage, and we have to avoid the drain in respect of our foreign exchange because of the heavy freight that we have to pay. I need not go into any details, but the conservative estimate is that we have to pay over Rs. 150 crores annually towards non-Indian shipping. Now, Sir, again for lack of time I do not want to go into all the details. But in the world trade our position is negligible, just 1.5 per cent. of the world trade we are having, and out of about 100 million tonnage of shipping in the world we have just less than 1 million tonnage, and we have to go a long way to reach the shipping or the tonnage target fixed under the Second Five-Year Plan. Therefore we should save this foreign exchange which is now drained away, and for our own national prestige also we have to pay particular and urgent attention towards this question of additional shipyards. We have been very leisurely about these things. I do not want to go into how this Hindustan Shipyard has fared. There have been negotiations and there have been exploratory talks going on regarding the opening of a second shipbuilding yard, and even in today's paper I

happened to read that a new team is coming from Britain to look into these things. But, Sir, primarily from the point of view of saving our foreign exchange and also from the point of view of our national interest it is very necessary that we should have not one, not two, but more than two shipbuilding yards, and the proposals already in hand must be put into operation immediately. The people are sick of these procrastinating negotiations and explorations. I think Kerala offers the best facilities in this respect and the Government of India will be persuaded to take into account the claims of our people, and I think the Government can do a lot for that area and for our national shipping.

The third suggestion that I have to make relates to the processing and manufacture of rubber which we produce. We produce rubber not only in the interest of Kerala but also from the point of view of our transport requirements and our defence requirements. Sir, the balance-sheet of the Dunlop Company can be seen I am told that for 1954-55 they had Rs. 7½ crores as net profit. So is the case with Firestone and the Good Year. We can save a lot if only we give priority to the starting of a tyre manufacturing factory. From the defence point of view it is a strategic material. We cannot depend on foreign countries, especially in times of emergency. Of course, incidentally we benefit, but primarily India benefits, and it is only from that point of view that I am making this suggestion.

Now, Sir, in regard to the State sector, certain reallocations are called for. I want to draw the attention of the Finance Minister and the Government of India to the distressing conditions of our people in the whole coastal area from Kumbala to Quilon—400 miles long. Fishermen and coir workers predominate that area and the density of population in those coastal regions come to more than 3,000 per square mile. Sir, I do not want to detail the actual miserable

conditions of these people, but what I suggest is that top priority should be given for the rehabilitation of these people in the coastal areas. We are reviewing certain co-operative schemes for the coir workers and also for fishermen, but a little more money will be required. I understand, Sir, that our new Government is preparing certain schemes, and I want to impress on the Government of India that they must be prepared to give top priority to these things and also find some funds from out of the apex bank and the Reserve Bank. Sir, the incidence of elephantiasis and filaria is very great in those coastal regions mainly because there is absolutely no drinking water. There is absolutely no drinking water where the density of population is so great. Therefore, Sir, these things in Kerala deserve top priority, and to that extent, certain reallocations are called for.

One more point regarding the State sector, Sir, and that relates to our forests. In Malabar there were mostly private forests producing the best timber. Our Government have got a plan to take them under State control, and then only we can work out our requirements in regard to railways, in regard to shipbuilding etc., and we can help the implementation of the Plan to a great degree. There also a certain amount of reallocation is called for in the Plan. I am sure, Sir, that our Plan is flexible. We are not having a doctrinaire approach, and I am told that it is open to review. It is being reviewed and next month in the National Development Council the Ministers and Chief Ministers of States will meet. Therefore I am only just placing these suggestions before the hon. Minister. The targets in the Plan must not be whittled down. But in the light of the experience gained, in the light of the situation that has been created, re-allocations are called for.

There is so much mention about external aid. We are receiving foreign aid. By all means we ought to augment our foreign exchange resources. I am not making light of what we have

got under P. L. 480, under the T.C.A. and under the agreement for the purchase of surplus agricultural commodities. We need all that. Let alone the 15 per cent. more cost that we have to pay; let alone the high interest that we have to pay; let alone the several conditions attached to them. I am not concerned with them. But I want to draw the attention of the Finance Minister and of the Government of India to their undesirable features. Our Defence Bill has gone up by Rs. 50 crores. Why? Because the rulers of the people who give us these surplus agricultural commodities on their own terms, have chosen to arm neighbouring Pakistan, and then our Defence Bill goes up. I only want that in the present circumstances we have to take into consideration who our real friends are and then in developing our national economy take help from that quarter.

Again, there is one point about which I want to remind the hon. Finance Minister. After the Bandung Conference there were certain suggestions to lift the Asian countries from out of their colonial economy. There were certain suggestions that we should pool our efforts and develop shipping for the benefit of all Asian countries. There were also other suggestions for economic co-operation, and a certain machinery was set up. But as I go through the Budget proposals, that background is not any longer there. I appeal to the Finance Minister that in framing these things, top priority should be given to this, and the whole thing must be viewed from the Asian angle so that we can pool our resources and put an end to all remnants of a colonial economy.

There is one other point. From the economic classification of the Budget I find that our civil expenditure under Account A has gone up like anything. During the course of one year, the wage and salaries bill has gone up by Rs. 33 crores. Talking about extravagance, I will just give you one

[Shri Perath Narayanan Nair.]
instance from my own State of Kerala. Much of what is spent in the name of Social Welfare work is fraud. I will give you an instance.

SHRI T. T. KRISHNAMACHARI:
The figures represent not salaries alone but the entire expenditure on all developmental projects. It is not the salaries which have gone up by Rs. 33 crores in one year.

SHRI PERATH NARAYANAN NAIR: I think that in Account A in the Economic Classification—I speak from memory—current administration

SHRI T. T. KRISHNAMACHARI:
The Civil Estimates include quite a number of developmental projects. If the hon. Member will look into the Explanatory Memorandum, he will find the details.

SHRI PERATH NARAYANAN NAIR: I stand corrected. In Account A the figures for developmental work are given separately. Anyway, talking about the Social Welfare Board in Kerala, to distribute just Rs. 47,000, the Travancore-Cochin Social Welfare Organisation had to spend Rs. 1,37,000. This is on record, published in their annual report. This is an illustration of the way in which things are being done.

Again, I have found from the Defence Accounts that the loss to the public revenue through theft, through fraud, through irregularities, etc. comes to about Rs. 3,44,00,000.

[MR. DEPUTY CHAIRMAN in the Chair.]

I was just looking through the Budget speech to see what the Government was really doing to put an end to these mis-uses of public funds. Of course, certain special reorganisation units are there. I know that certain investigating teams have been sent. There is talk of pruning committees and all that. But unless some top-level effort is made, unless you associate the actual representatives

of the people to go into the working of these departments, I do not think much will be done.

Before I sit down, I would make one request to the hon. Finance Minister. I would remind him of his press conference wherein he had said that the effect of the incidence of the indirect taxation will be only marginal, that the increase in price will be between one to three N.P. He has worked out the whole thing and found it to be $\frac{1}{4}$ N.P. there and $\frac{1}{5}$ N.P. here—all fractions of a N.P. I would request him to find out from the nearest grocer as to how much really prices have risen during the last one week. I know by how much they have gone up. A pound of tea costs 7 annas more. Sugar costs two annas more per pound. It has gone up from thirteen annas to more than fifteen annas. So is the case with regard to other things, so that already heavy burdens have been put on the people. Let us not be adding insult to injury by saying that the burden is not much. If only the Finance Minister realises the heavy burdens that he has imposed, I am sure that he will persuade himself to withdraw at least some of his proposals of indirect taxation on essential commodities. Thank you.

DR. D. H. VARIAVA (Bombay):
Mr. Deputy Chairman, this Budget has been a very controversial one. It is attacked both by the rich and the poor, but we must view this Budget from the angle of the Second Five Year Plan. We are committed to the Second Five Year Plan. Not only the Congress Party in Parliament but all parties—the whole nation—have voted for the Plan, and it is our duty to see that this Plan is completed in the period that is stipulated. Now, if we want to complete this Plan in the period stipulated, it is necessary that we must find the means for completing it. For this purpose, in this Budget taxes have been imposed both on the rich and the poor. It is also necessary that we must not whittle down the Plan either in expenditure or in the period. We must not

increase the period of the plan' and we must not cut down any of the items included in the Plan. It is a fact that the poor people have been hit hard, but we must understand that the basic principle of our Plan is to raise the standard of living of the common man and to raise the per capita income in the country. So, it is not only the duty of the capitalists or the rich people to contribute but it is also the duty of all the people—rich and poor—to contribute to this Plan.

Now, the community projects in our Five Year Plan take up a big chunk of the money that is required and so the Finance Minister has increased the taxes so as to collect Rs. 93 crores in the present year. Of this about Rs. 8 crores that are raised from Railways will go to the States. So about Rs. 83 crores will go towards the Plan and for meeting the deficit in the Budget. I must tell people that if they say 'we don't want to contribute money by putting this burden on the poor', they must suggest other means by which this Plan could be completed and we can get money for it. I have certain suggestions here. The Salt Tax is a very controversial tax and some of the people and specially Congressmen are very much opposed to it. Just now the hon. Member, Shrimati Nigam said that the poor people must bear the burden of taxes on sugar, tea, oil and such other things but when I suggested that salt tax should be imposed, she brought the revered name of Mahatma Gandhi. We all know that Mahatma Gandhi did oppose this salt tax. But it was at a time when we were slaves of a foreign nation. This tax was imposed on us and on the poor by a foreign nation for the maintenance of an army of occupation and not for their benefit. Now in the present circumstances, if we impose or re-impose this salt tax, it will be for the benefit of the poor and for the Plan and so we must not have the sentiment that because Mahatma Gandhi opposed this tax and had it rescinded that we should never impose it under any circum-

stances. The times have changed. We are almost on a war basis as far as this Plan is concerned and to implement this Plan if we just impose this tax, I am sure that it will not be difficult for the poor to pay, as has been said even in the case of sugar and tea. Because salt is a commodity used even by the poorest and to collect this tax is very easy. So I will request my Congress friends just to think calmly and collectively whether only on a matter of sentiment that they should forego almost a revenue of about Rs. 20 crores which I am sure will be brought for the Plan year by year. It may be that for the period of the Plan we might keep this tax and then rescind it but I am sure that once our Plan is completed, then there will be no necessity for rescinding this small tax because it will only be a very small percentage—I think about 4 or 5 annas in a year that the poor will have to pay and as some people say that we want the people to be plan-minded, this is the best way to make them so and I am sure that if the poor people are informed and made wise about why this tax is levied on them, I am sure they will not oppose it. There is a possibility that other parties, to embarrass the present Government, might start an agitation and some of the Congress people might do the same but I earnestly request them that they must consider calmly this proposition and not just throw it out on reasons of sentiment.

SHRI H. P. SAKSENA (Uttar Pradesh): Salt tax is not one of the items on the tax proposals.

DR. D. H. VARIAVA: We are asked to suggest new proposals. When we oppose the tax on sugar and other indirect taxes, when we are asked to suggest new taxes, there is nothing wrong to suggest the salt tax...

SHRI SONUSINGH DHANSING PATIL (Bombay): It is not a subject of taxation. Is it in order?

DR. D. H. VARIAVA: It is quite in order. We are asked to suggest new

[Dr. D. H. Variava.]

taxes and how to produce new income and how to produce money for the completion of the Plan and this is one of the most sound suggestions that I put before the House and I hope the House will consider it calmly and without any prejudice.

There are certain other suggestions which I might make to get more money for the Plan. One thing is irrigation. In the first Plan, we had water enough to irrigate about 6 million acres of land and it is admitted by the Planning Commission that we have been able to irrigate only 4 million acres of land. Now the other 2½ million acres have not been irrigated because the canals were not ready. Some States say that they had not the technical personnel. If this water which could irrigate 6 million acres, was used, then our food position would not have been what it is now. I suggest to the Finance Minister that with the cooperation of the Planning Commission they must appoint a Committee with full powers to see that this other 2½ million acres are irrigated as early as possible and not only to enquire why they have not been irrigated, but with the executive power to compel the States to do it. Because it is no use wasting time finding out why they have not done it. There is no reason that this thing should not have been coordinated. When we have so much water—and I think it is going to waste—and crores have been spent on the irrigation dams in India and when we have got water, I think it is a criminal waste not to use them and to irrigate 4 million acres only. This is the second suggestion.

Then there is a lot of tax evasion and many people have just hinted at it that it should be looked into and that this tax evasion should be stopped.

Another suggestion is that the States must also in their budgets be as bold as the Finance Minister has been here. They must also find means, for imple-

menting the Plan and for their contribution to the Plan.

The next suggestion is regarding the public sector industry. We find that the public sector is not making as much profit as the private sector under similar circumstances. I must say that public sector has not worked for many years but in certain circumstances it must be said that their working is rather top-heavy and, instead of making profit, we are making losses. I will give just one example about the Penicillin Factory at Pimpri. The latest report says that it made a sale of Rs. 47,000 or so in Penicillin. There was a loss of Rs. 8 lakhs in 1956. The only profit they made was in bottling penicillin and that profit was Rs. 11 lakhs. This plant was taken from the Bombay Government at Parel. If we spend so many crores on the organisation of a factory of this type which was started, I think in collaboration with the W.H.O., and it was said at the time that we will not only supply penicillin to the whole of India but to countries of Near and Far East, and then if we make a loss of Rs. 8 lakhs, I cannot understand it.

One of the latest pamphlets that we have says that we have increased the production of penicillin in this factory from 4 million mega units to about 6 million mega units but I do not find any penicillin manufactured by this factory in the market. In the beginning, I think in the year 1955, I had used some of the penicillin manufactured there but for the last one year I have never seen one advertisement or even one phial of this penicillin. At least in my part of the country, Saurashtra, I have not seen it. Here I find that they have spent a sum of Rs. 30,000 on advertisement but I have not seen a single advertisement of this product in any of the papers. I would request the Finance Minister and the Minister for Production to look into this matter. Similar things are also happening in the case of the other industries in the public sector but I will not enter into details.

I come now to agricultural produce. We are trying to have modern methods of cultivation. We wanted to introduce the Japanese method of paddy cultivation but I must say, Sir, that some of our agriculturists produced record yields per acre of wheat, bajra, jowar, paddy, etc. If they could do it, I think the other agriculturists could also do it and I suggest to the Agriculture Ministry that they must see that this yield per acre is increased so that our present position of scarcity of grain will not recur. In this connection, fertilisers should also be distributed freely and they must be told as to how they should use them.

The next thing is the lowering of administrative expenses. Well, many people have referred to it and I will not go into the details but I should say that this should be lowered or curtailed.

We have heard so much about the paucity of technical personnel in India. This is not the first time that I am referring to it. We have had so many people trained in different technical matters, engineers, doctors, industrial engineers, dairy administration, etc. I will give you an example. Only a few months ago there was a man who has had training in dairy administration. He came to India about three years back and looked for a job all over India but ultimately he had to take the job of an Appraiser in the Bombay Dock. This is a man who has spent Rs. 10,000 or more for his education and yet he could not get a good job. At present we want to have many dairies, modern ones, all over India, but then what happens? We are sending students at the cost of lakhs and lakhs of rupees to foreign countries and when they return in many cases they are not employed in the same line in which they have received training but in quite different lines. That way, we waste lakhs of rupees. I will suggest to the Finance Minister and to those who are concerned with this that they must make a list of all the technical men who are available. They must find out from the States,

Universities and from other sources, as to how many technical personnel are there, how many are looking for jobs and so on. The other day in the House, I asked the Labour Minister a question about the number of doctors who were unemployed. I was told that they were 400 in number and the engineers were 600 in number. Yet we cry from housetops that we have no technical personnel. I asked the Planning Minister as to the causes of this unemployment of doctors and he said that they did not want to go to the rural areas. I think it is the duty of the planners to see that these doctors and engineers go and work in the rural areas. The reason that they do not go to the rural areas is that they have no facilities for the education of their children. Such facilities should be given to them so that we may not waste money in sending people abroad.

(Time bell rings.)

Now, I come to foreign exchange.

MR. DEPUTY CHAIRMAN: You have taken two minutes more. There are still twenty names.

DR. D. H. VARIAVA: One minute more, Sir.

If the public sector could produce all the things that we want and export them then the deficit in foreign exchange will be reduced.

With these words, Sir, I will recommend the Budget to the people and say that they must help the Finance Minister to carry out the Second Five Year Plan and to complete it in the prescribed period.

SHRIMATI T. NALLAMUTHU RAMAMURTI (Madras): Mr. Deputy Chairman, I extend my wholehearted support to this Second Five Year Plan and its implications and the taxation policy that has been necessitated for the working of the Plan. There is no question of going back. We in this House and in the various committees had fully thrashed out the content and scope and demands involved and hence

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it is our joint responsibility to see that it is properly executed. It is in a way our child and hence needs to be nourished and cherished and put on its feet.

We admire the courage and determination with which the Finance Minister has launched this big boat of taxation policy in somewhat troubled waters. If the boat sails to the promised goal of plenty and prosperity and bliss without hitting rocks and shoals, he will go down in history as a daring pilot of a financial venture bold in its conception and brilliant in consummation and execution very necessary for the implementation of the Second Five Year Plan. The Finance Minister himself had said "we shall grimly hang on to the Plan; we shall not sink, we propose to swim and take the Plan to the shores of safety.

All of us realise the difficulties and all of us are committed and all of us bear a joint responsibility. We realise also—at least we should realise—the sacrifice, the faith, the courage and the austerity that is expected of us to implement the Plan but, at the same time, the Plan should not be, Sir, the law of the Medes and Persians. We live in a brave new world and we are proud of our democracy as well as of the democratic approach to problems in this very House from time to time but the effect of a Plan and the taxation proposals must be viewed from the point of view of the impact on the masses of India.

In all countries, Sir, there is some proportion aimed at between direct and indirect taxation and it is reasonable to expect that the percentage of direct taxation is higher than that of indirect taxation. I do not know if any such proportion is envisaged in the present taxation policy. We should like to have a clarification and I am sure the Finance Minister will be able to enlighten us on that.

Seeing all this, we have to examine ourselves and see the position in this country. I am afraid, Sir, the imposi-

tion of excise duties on necessary articles of consumption will hit hard the very classes for whose betterment in standard of living, a major portion of the planning has been undertaken. I am distressed to find that, while the objective of our democracy is to improve the lot of the common man, to raise his standard of living and to enable him to rise to his physical, mental and moral stature to the fullest extent as a citizen of this great country—in fact all our planning has been to reach the goal of a welfare State—the present taxation proposals hit at the very root of the basic sustenance of the common man. In fact all classes from the middle-class downwards are affected.

One of the basic principles of taxation is to avoid as much as possible taxing the necessities, the absolute essentials of life. Therefore the excise duty on match boxes, paper, tea, coffee, motor spirit and sugar especially,—in the case of sugar it is doubled—will be detrimental to these classes, in my opinion. As a matter of fact, as soon as these taxation proposals were released to the public, several friends here and elsewhere phoned me up and said: "Oh, we have to spend more on children's books, on their education, more on bus and railway fares, more on transport and more on post cards and a good deal on sugar. We do not know if we can buy sugar hereafter or for the matter of that tea or coffee. Where are we to go for the extra income that we must need to purchase all these with the rising prices and maintain our standards?

The classes that are affected particularly are the classes with fixed incomes, like teachers, low income group Government servants, the clerks and the whole array of secretariat staff, the non-gazetted officers, who are already pleading for higher amenities, for better living, all those who are at the root of the edifice of our governance and who toil all day long, in order to see that the democracy that we have planned for, goes in the right direction, correct and without any

flaw. I have to plead their cause since they have approached me for this. They have asked me: "What is this Plan that has taken the shape of a Goondodaran?" Please do not smile, I refer to some classical example, the example of Goondodaran; I will not go into the story of Meenakshi's marriage with Siva. When Siva was asked where were the guests for the wedding, he pointed out the giant Goondodaran and said, "Feed him." And they fed and fed, and he could not be fed. Everything he consumed. But I do hope, Sir, that that "Vaigai river" a stream which was created by Siva wherein Goondodaran put his hands to quench his insatiable thirst would spring up, out of this venture and fertilise all our undertakings without uprooting the backbone of our society, the middle-class.

The taxation proposals in themselves may not be so much of a menace but the fact is that the various amenities, like free and compulsory education, free medical aid, compulsory medical inspection and the various other things that we have envisaged for social uplift have not begun to operate in many parts of the country and the economic position of the people remains where it was in many respects and hence it is that the psychological reaction of the masses towards these taxation proposals is to be taken into consideration.

When we look round, Sir, it is painful to see the plight of our agriculturists, the farmer in the village, and the unemployed, educated and otherwise in urban areas. The peasant, in spite of his hard work, is still the victim of many hardships. He is in debt in spite of the help by co-operative societies and has scarcely enough to keep his body and soul together.

A Tamil poet, some years ago, had drawn a vivid picture of the plight of a farmer when monarchical rule prevailed. The description rings true of the farmer's position to a great extent even today. I do see that many do not know Tamil and so I will give the

translation in English. The poet describes:

"Aaveena, mazhai pozhiya illam veezha
Ahattadiyal mai nova adimai-aha
Ma veeram pohuthenru vidai kondoda
Vazhiyilai kadankarar marithukkolla
Savolai kondoruvan edirai sella
Thallavonna virundu vara sarpam theenda
Kovendan oozhuthoonda kadamai ketka
Kurukkalam than datchanaikal koduvenraray."

I think the Finance Minister will understand the meaning of this. The translation is this:

The cow has yielded a calf in the farmer's house. Torrential downpour of rain has come. His cottage with mud walls and thatched roof has fallen down on account of torrential rain, and the monsoon has broken out in right earnest. Just at that psychological moment the farmer's wife must need start labour pain; the only farm servant and the household drudge died and in the midst of all these alarms the farmer, true to the tradition of an Indian farmer, has not forgotten his bounden duty, the care for the land and its cultivation; He says to himself, "Oh, before the flood water runs off, let me rush and sow the seed by stemming the current", and takes the seeds along and runs to the field. But as evil fate would have it, on his way very many creditors, the *banyas* and *sowcars* and all kinds of people from whom he had taken loan in order to buy this seed line up and block his way. At the same time a messenger arrives to say that some dear relative of his is dead. Some guests also arrive, guests that could not be prevented being feasted in his house, they come and claim his attention. He is in a whirl and the poor farmer is bewildered where to turn for help. And when he was in that condition a serpent must need bite him. But even in that state he has not escaped the hard circumstances of his life. The king's tax collectors appear and demand payment of *kisti* (land tax). And that is not all. Finally, to crown it all, the shock of the atom bomb is administered to him when the *Kurukkal* (the priest) extends his hand for payment of his

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dakshina (his dues as the guardian of the temple)."

(Time bell rings.)

Two minutes more, Sir. These woes of the farmer have not abated. Please give me five minutes, Sir, because I have to say what I have to say about the taxation measures.

MR. DEPUTY CHAIRMAN: There are twenty speakers more.

SHRIMATI T. NALLAMUTHU RAMAMURTI: Hence the indirect taxes on essential articles will hit him harder still. Due to his economic plight, due to the failure of the crops in the villages, there is a steady drift to the urban areas adding to the beggar nuisance in the city and adding also to the already unemployed workers, the educated unemployed, and this has resulted in adult and juvenile crimes and juvenile delinquencies. The pain of hunger and starvation has led also—this is not a pessimistic picture, but it has happened—to many suicides not only by women in families; even students have done that because of the hardships in the way of continuing their education, of having to buy books and pay tuition fees and at the same time to look after their families.

One feels particularly for the poor teachers who get very low pay. In some places they get 25 to 30 rupees, the elementary school teachers, worse than the pay that is given to the *chaprasis* and peons in the Central Government and State Governments and when these teachers are asked to pay the excise duties on paper, tea, coffee, sugar, etc., they would find it very hard indeed to meet this demand. I hope the Finance Minister will find it possible to lift the levy on paper and other essential articles, such as, match boxes, tea and coffee. I am not pleading for the removal of the duty on tobacco. We are running a cancer institution in Madras, which also requires Central and State Govern-

ments' assistance, and one aspect of the propaganda made for cancer is that tobacco chewing and smoking man be one of the causes for bringing about cancer.

(Time bell rings.)

4 P.M.

And I would ask the Finance Minister to reduce the tax on sugar and bring it to a lower level. I am glad that he has removed the tax on kerosene and news-print and I would like him not to raise the cost of post cards and the third class fare. However much. . . .

MR. DEPUTY CHAIRMAN: Begun. Kidwai.

SHRIMATI T. NALLAMUTHU RAMAMURTI: One word, Sir.

MR. DEPUTY CHAIRMAN: I am very sorry.

SHRIMATI T. NALLAMUTHU RAMAMURTI: Am I not to finish my say? Just in conclusion I want to say that "Economy drive" on which others had spoken is necessary.

MR. DEPUTY CHAIRMAN: It is already time.

SHRIMATI T. NALLAMUTHU RAMAMURTI: But you have given so much time to others. I only just want to say that apart from what Mahatmaji may have said—we should not attribute motives to any Member; we have got freedom of expression of opinion—we who have worked out the prohibition policy in Madras have seen its success and beneficial results—I myself have been an active worker—we would not for any kind of hardship that might be caused to this Government go back on our prohibition policy. Let us not also revive the Salt Tax. Here I want to pay a tribute to the Finance Minister who, like John Knox, neither fears nor favours flesh but I hope in the true spirit of Rama who ruled for the people, as praja ka Rajah, he would view the taxation proposals in the spirit that

in serving the State he serves the dumb millions also.

बेगम रुहीका क़िदवाई (दिल्ली) : जनाबे सदर, हमारे नये साल का बजट सा देश के लिये बहुत अहमियत रखता है। हम एक ऐसे दौर से गुजर रहे हैं जब कि हमें न सिर्फ अपनी आजादी को संभाले रखने की कोशिश करना है बल्कि दुनिया के दूसरे मुल्कों के साथ-साथ आगे बढ़ना है। इस नये बजट में जो नये टैक्स तजवीज किये गये हैं उन पर जगह-जगह नुक्ताचीनी हो रही है। यह कोई नई बात नहीं है। हर मुल्क में हर साल यह वक्त आता है और फाइनेंस मिनिस्टर साहब को बहुत कुछ सुनना पड़ता है। यह कोई धवराने की बात नहीं है। हमें आजमाइशों का मुकाबिला करना है और अपनी आजादी को कायम रखने के लिए जगन की भी कुर्बानी देने को तैयार रहना है। जो आजादी हमारे बुजुर्गों, नेताओं और गुमनाम भाई बहनों ने अपनी कुर्बानियों से हासिल की थी आज जरूरत है कि हम फिर उसी जोश और वलबले के साथ इस आजादी को बरकरार रखने की कोशिश करें। हमारा नारा “इंक्लाब जिंदाबाद” आजादी की हवाओं में कहीं गायब हो चुका है। लेकिन हमें तो फिर जोश बखरोश से आगे बढ़ना है और अपने वतन में एक इंक्लाब लाना है। यह इंक्लाब हमारी खुशहाल जिंदगी के लिए होगा। आजादी मिलने के बाद ऐसा मालूम होता है कि हम लोग रास्ता चलते चलते थक कर बैठ गये हैं। हमको ऐसा नहीं करना है। फिर कमर बांध कर उठना है और एक मंजिल की तरफ जाना है, जो पांच-साला प्लानों की मार्फत हमको मिलेगी। अगर हमको अपनी आजादी कायम रखना है और मुल्क को खुशहाली की तरफ ले जाना है तो हमको टैक्सों का बोझ उठाना ही होगा। हमारे देश की आजमाइश का वक्त आया है और अगर इस वक्त हम लड़खड़ाये और रास्ते में खुदान-ख्वास्ता गिर पड़े तो क्या होगा ?

आम लोग एतराज करते हैं कि इन टैक्सों से टैक्स देने वालों को अब तक क्या मिला है

जो और टैक्स लगाये जा रहे हैं। मैं चाहती हूँ कि एतराज करने वाले देहातों में अगर देखें तो मालूम होगा कि आजादी के बाद दुनिया ही पलट गई है। हिन्दुस्तान की ८० फीसदी आबादी गांवों में रहती है और गांवों की खुशहाली हमारे वतन की खुशहाली है। गरीब किसान अब इस काबिल है कि वह दो वक्त रोटी खा सके। हमारे प्लान का मकसद अराम की और वतन की वहबूदी है और इस प्लान को कामियाब बना कर हम अपनी जिंदगी को खुशहाल और कामियाब बनायेंगे। बड़े बड़े प्रोजेक्ट हमारे सामने हैं, बड़ी बड़ी स्कीमें हैं और हमारे वतन की तरक्की इन स्कीमों की कामय बो र मुनह स्सर है। तो हमको चाहिये कि हम मुल्क की तरक्की में रुकावट न डालें।

लेकिन इसके साथ-साथ मैं कुछ और अज्र करना चाहती हूँ। वह यह कि हिन्दुस्तान में अब भी इस कदर गरीबी और मुकलिसी है कि शायद और किसी मुल्क में न मिलेगी। हम को टैक्स लगाते वक्त इसका भी खयाल रखना बेहद जरूरी है। इस नये बजट में गरीबों को भी धक्का दे दिया है। पोस्ट कार्ड के दाम बढ़ाये जाने और इन्कम टैक्स के लिए आमदनी की हद ४२०० से ३००० रु० कर देना कुछ अच्छा नहीं है। तीन हजार की आमदनी वाले शख्स की हालत तो वैसी ही खराब है कि वह सोताइटी में सफेदोती करना भी मुश्किल समझता है और बच्चों की तालिम, दवा-इलाज, ब्याह-शादी के लिए कर्ज लेने पर-मजबूर होता है। ऐसे शख्स के लिए इन्कम टैक्स का मूर्त द बोझ, कर्जा बढ़ाने की एक वजह बन जायेगा। इसी तरह पोस्ट कार्ड की कीमत बढ़ाना भी मुनासिब नहीं। गरीब सबके के लोग तो ६० फीसदी काम डाक का जो होता है पोस्ट कार्ड के जरिए ही पूरा करते हैं। लिफाफे की कीमत बढ़ाना उतना बुरा न होगा जितना कि पोस्ट कार्ड की कीमत का बढ़ाना है। हम को इस टैक्स लगाने वाले अहम तरीक़े काम को बड़े गौर से सोचना

[बेगम सहीदा क़िदवाई]

हैं और मेरी राय है कि टैक्सों को प्लानिंग के मातहत लगाया जाय। इस तरह न लगाया जाय कि बाद में कहना पड़े कि मिट्टी के तेल पर गलती से टैक्स लग गया। दूसरे पांचसाला प्लान का कामियाब बनाने के लिए जरूरत है कि हिन्द सरकार आमदनी के दूसरे तरीके तलाश करे। मैंने पहिले भी कहा था कि बैंकों को सरकार अपने इन्तजाम में चलाये। इस तरह सरकार को रुपये की इमदाद भी ज्यादा मिल सकेगी, जिसको पांचसाला प्लान में लगाया जा सकता है।

दूसरा मद्दिवा यह है कि सेल्स टैक्स को सरकार सरकार मरकजी फेहरिस्त में ले कर और एक कदम आमदनी की तरफ बढ़ाये। रियासतों के पास और भी जरूरे हैं जिनमें आमदनी बढ़ाई जा सकती है समान मिनमा, थियेटर का टैक्स वगैरह।

फिर एक बात और है कि १५, २० हजार या उससे ज्यादा सालाना आमदनी पर एक नया टैक्स "बेकारी टैक्स" के नाम से लगाया जाय और देश भर के बेकारों की एक फेहरिस्त बनाई जाय। जब तक सरकार उनको रोजी नहीं देती जब तक इस नये टैक्स में उनकी इमदाद करे, उनके लिए कारखाने खोले और नये नये धंधे तलाश करे। बेकारी दूर करना भी पांचसाला प्लान का एक मकसद है। इसको सही तरीका पर सोचा जाय। सिर्फ रोजगार के दफ्तर खोल देना ही काफी नहीं क्योंकि मैं तो समझती हूँ कि रोजगार के दफ्तर कोई नई नौकरी नहीं बनाते हैं बल्कि वह तो खाली जगह जहाँ होती है उसकी खबर ले कर अपना उम्मीदवार भेज देते हैं। सोया कि नौकरी दिलाने के लिए यह बीच की एक सीढ़ी है। तो इसमें तो कोई बेकारी का मसला जिन्दगी भर नहीं हल होगा। इसको तो अगर बेकार का दफ्तर कहा जाय तो बेजा न होगा। हाँ, अगर यह दफ्तर नई नौकरियाँ बनाये तो और बात है। जिस दफ्तर में जगह खाली हो वह उनको खबर कर देते हैं। अगर यह

दफ्तर न हो तो नौकरी का स्वाहिशमंद कोई न कोई तो उस जगह पर रखा ही जायगा। तो मेरी राय में यह तो कोई बात न हुई और इस मामले को हमें गौर से सोचना है और सरकार प्राइवेट अदारों की इमदाद ले कर बेकारों की रजिस्टरी करके मुनासिब कार्यवाही करे। इससे मुल्क के बेकार नौजवानों की नाउम्मीदी भी दूर होगी और देश की तरक्की करने का महारा मिलेगा। अगर ऐसे काम के लिए आप मेरा बताया हुआ "बेकारी टैक्स" अमीरों पर लगा दें तो अवाम की खुशहाली के लिए इस पर किसी को एतराज न होगा।

इसी तरह यह भी दरखास्त है कि जो आमदनी की रकम इन्कम टैक्स के लिए ४२०० में ३००० कर दी गई है वह ४२०० ही रहनी चाहिये।

अगर इस तरह कोई आमदनी की कमी होती हो तो ज्यादा आमदनी वाले तबके से पूरी की जाय। उन बेचारों को न पकड़िये जो कर्जे की जिदगी गुजार रहे हैं। यह एक गरीब तबके की मांग है और इस पर गौर करने की जरूरत है।

और अमीरों पर जो टैक्स लगे, तो वह किसी को बुरा न मानना चाहिये। हमारे देश का एक बहुत बड़ा तबका इन अमीरों की तरफ ललचाई हुई नजरो से देखता है जो ऐश व आगम की जिन्दगी गुजार रहे हैं और यह ऐश व इशरन का टैक्स देने के बाद है। टैक्स हजार देते रहे मालिक तो है दस-बीस कारखानों और मिलों के, आराम तो है, और दूसरी तरफ गरीब तबके को एक वक्त की रोटी मुश्किल है। यह एक बहुत बड़ा तबका है उन लोगों का जो हर शहर, हर गांव और खुद यही देहली के चांदनी चौक और कनाट प्लेस में भीख मांगते हैं, बीमार हैं, और लाचार हैं। कोई भीख दे दे तो उनको रोटी मिलेगी वरना वह भी नहीं। आप अगर शाम को "जन पथ" पर जायें तो आपको अपाहिज, बीमार, भूखे और नंगे इंसान भीख मांगते नजर आयेंगे। मेरी गर्दन शर्म से झुक जाती है जब उन लोगों को विदेशियों

के सामने हाथ फैलाये देखती हूँ। मैं यह कहना चाहती हूँ कि टैक्स लगाने वक्त आप उन बेचारों की जरूरत को भी देखिये। अगर हम मुल्क में दस बाध बनाते हैं और मैकडों कारखाने खोल देते हैं तो यह ठीक है कि बहुतों को रोजी मिलेगी और देश की आम खुशहाली बढ़ेगी, मगर उन लाचारों और बीमारों को कुछ न मिलेगा। यह ऐसे के ऐसे ही रहेंगे। इसलिए आप अमीरों पर मजीद टैक्स लगाइये और इन बेकार, भूखे, नंगे और बीमार हमारे भाई-बहनों की इमदाद का खयाल करते हुये लगाइये।

श्रीमती माया देवी छेत्री (पश्चिमी बंगाल) : उपाध्यक्ष महोदय, यह हमारे सदन में सन् १९५७-५८ के लिए जो बजट पेश किया गया है, इस पर सब से ज्यादा दैनिक उपयोगी वस्तु पर कर बढ़ाने के लिए जो सदन के भीतर और बाहर के लोगों की तरफ से विरोध मालूम होता है, उसी को मैं भी अपने शब्दों में थोड़ा पुष्ट करने के लिए खड़ी हुई हूँ। प्रति-दिन जिस वस्तु के न होने के कारण दैनिक व्यवहार में कोई काम ही नहीं चलता है, ऐसी वस्तुएं जैसे चीनी, चाय पत्ती, माचिस, सिगरेट इत्यादि पर टैक्स लगाने से, यह सब टैक्स, यह सब कर किस के ऊपर जाता है। यह सब कर जो मध्यम क्लास के लोग हैं, मिडिल क्लास की फैमिलीज हैं, उनके ऊपर चला जाता है, उनके ऊपर भार होता है। कारण यह है कि जो नीचे के लोग हैं उनके घर में यदि चार आदमी होते हैं तो वे चार के चार काम करने वाले होते हैं, पर मिडिल क्लास में एक घर में एक काम करने वाला होता है, तो और सारा परिवार उनके ऊपर डिपेंड करता है। मिडिल क्लास के लोगों का अपना एक बजट होता है। सौ, दो सौ या तीन सौ रुपया जिन को तनखाह मिलती है, उनका अपना हिसाब होता है, अपना फैमिली बजट होता है, उसी बजट के अनुसार वे अपना दैनिक खर्च करके चलते हैं कि एजुकेशन के लिए इतना है, घर की सज्जी के लिए इतना है, दाल-चावल के लिए

इतना है। इस प्रकार ऐसे कर लगाने से उनका बजट गड़बड़ हो जाता है। जब आप देश के लोगों की उन्नति करने जा रहे हैं तो यह थोड़ा सोचना पड़ता है कि हम किस पर टैक्स बढ़ा रहे हैं, क्या उन्नति कर रहे हैं। जो दिन पर दिन हमारे काम आने वाली चीजें हैं उन पर टैक्स न लगा कर के फर्स्ट क्लास पैमेंजर पर टैक्स लगा सकते हैं। थर्ड क्लास पैमेंजर्स के ऊपर जो आप टैक्स लगा रहे हैं, उसमें यदि आज किसी को कहीं थर्ड क्लास में जाना पड़े तो उनके मंथली बजट में गड़बड़ हो जाती है क्योंकि उन्हें ज्यादा पैसा दे करके ट्रेवल करना पड़ता है। उनके ऊपर बोझ डालने के बदले आप अमीर आदमियों पर टैक्स लगा सकते हैं। थोड़ा टैक्स अमीर आदमियों पर लगाने से उनको चोट नहीं लगती है। आप एयर ट्रेवल पर टैक्स लगा सकते हैं। आप मोटर कार के ऊपर टैक्स लगा सकते हैं। जो धनी-धनी लोग मोटर खरीदते हैं, उनके ऊपर थोड़ा टैक्स लगाने से उनको कुछ तकलीफ नहीं होती है, पर गरीबों को एक पैसा ज्यादा देने में भी तकलीफ होती है।

आपने पोस्ट कार्ड पर टैक्स लगा करके सब से ज्यादा अन्याय किया है। गरीब से गरीब आदमी तीन पैसे का पोस्ट कार्ड खरीद करके लिखता है, पर उस पर भी आपने टैक्स लगाया है। यह हमारे विचार से अनुचित टैक्स है।

खाद्यान्न के सम्बन्ध में आप अपनी रिपोर्ट देते हैं कि हमारे ऐग्रिकल्चर में उन्नति हो रही है, अन्न की वृद्धि हो रही है, पर पीछे जब वास्तव में देखा जाता है तो खाद्यान्न मंहगा हो जाता है। गवर्नमेंट इतना पैसा खाद्योपाजन पर खर्च कर रही है पर वह कहाँ जाता है। यह देखिये कि अन्न में कितने महंगे दामों पर अन्न खरीदना पड़ता है। आज २७ रु० या २८ रु० मन चावल खरीद करके लोग अपनी जिन्दगी का निर्वाह कर रहे हैं। यह विचार करना चाहिये कि

[श्रीमती माया देवी छेत्री]

गरीब २७ या २८ ६० मन का चावल अपने बच्चों को खिला कर कैसे अपने जीवन का निर्वाह कर रहे होंगे। इतने वर्ष तक फाइव ईयर प्लान में जो आप खेती की उन्नति कर रहे थे, वह उन्नति कहां चली गई। सन् १९५३-५४ में खाद्यान्न का उत्पादन ६ करोड़ ८८ लाख टन था। बाद के वर्ष में घट कर वह ६ करोड़ ६५ लाख टन रह गया और सन् १९५५-५६ में और भी घट कर वह ६ करोड़ ३४ लाख टन रह गया। तो बढ़ने के बदले यह इतना घट क्यों रहा है, इसके ऊपर गवर्नमेंट ध्यान दे रही है या नहीं हमें कुछ पता नहीं है। ऐसी ही खाद्यान्न की उन्नति हो रही है।

अब हम देखते हैं कि दिल्ली में एक बड़ा मास्टर प्लान होने जा रहा है। देश में इतनी गरीबी बढ़ गई है कि लोगों को बहुत तंगी है, पर दिल्ली में मास्टर प्लान पर कितना ध्यान होगा, इसका हमें अन्दाजा नहीं है। गरीबों के ऊपर टेक्स लगा करके दिल्ली में मास्टर प्लान होने वाला है, पर उससे गरीबों को कितना फायदा होगा यह विचार करने की बात है।

एक बात यह है कि देश में इम्पोर्ट के लाइसेंस के आंकड़े बहुत बढ़ गये हैं। सन् १९५६ में ८६० नये लाइसेंसों की स्वीकृति दी गई जबकि सन् १९५५ में ५६३ नये लाइसेंसों की स्वीकृति दी गई थी। इतने लाइसेंस दे करके बाहर से इम्पोर्ट करना हम जरूरी नहीं समझते। हमारे लिए अपने माल को बाहर भेजना जरूरी है। इम्पोर्ट करके अपने खजाने को घटाना उचित कार्यवाही नहीं समझते हैं। भारत के रिजर्व बैंक के पास सन् १९५५ के अन्त में ७३५ करोड़ रुपये की जो विदेशी परिसम्पद थी वह सन् १९५६ के अन्त में घटकर ५३० करोड़ रुपये रह गई। जनवरी सन् १९५७ में समाप्त होने वाले १० महीनों में रिजर्व बैंक की विदेशी परिसम्पद में लगभग २३६ करोड़ रुपये की कमी हो गई जब कि पिछले वर्ष की इसी अवधि में यह ५ करोड़

बढ़ी थी। तो निकासी के कारण यह सब कमी हुई है। गैर-सरकारी क्षेत्र में सामान का आयात कम करना चाहिए।

हमारे देश में, महोदय, आप जानते हैं कि अनर्म्प्लायमेंट भी कितना बढ़ गया है। आप फाइव ईयर प्लान जो बनाते हैं और उसमें जितना आप एम्प्लायमेंट देने हैं, उसके बाद नेक्स्ट फाइव ईयर प्लान के लिए आप क्या करते हैं। नेक्स्ट फाइव ईयर प्लान में फिर हजारों की तादाद में लोग बेकार हो कर रहते हैं। इस बार ऐंजेक्शन में मासेज से कांटेक्ट करने के लिए जब हम लोग गये तो हम लोगों ने उनको समझाया कि हमारे देश में इतनी इतनी योजनाएं बन रही हैं, डैम बन रहे हैं, यह हो रहा है वह हो रहा है, बिजली पैदा हो रही है, लेकिन लोग कहते हैं कि इतनी बड़ी बड़ी योजनाएँ कहां पर हो रही हैं, हम लोगों को पता नहीं है। वे कहते हैं कि हम लोगों को अपने ग्राम की उन्नति चाहिये, हम लोगों को पानी चाहिये, हम लोगों को रहने के लिये घर चाहिये, चलने के लिये रास्ता चाहिये और पुल चाहिये और जब ये चीजें कर दी जायं तब हम लोगों की उन्नति मानूँगी होती है, परन्तु यदि कहीं बड़े बड़े डैम बनते हैं तो उनसे हम लोगों का क्या सरोकार, उससे हम लोगों की क्या उन्नति हुई? यह बात भी ठीक मानूँगी होती है। कांटे कोटे रुपया, करोड़ों रुपया आप बड़ी बड़ी योजनाओं के लिये खर्च करते हैं परन्तु गांव की उन्नति के लिये बहुत कम खर्च करते हैं। आप इतने बड़े बड़े डैम कोटे-कोटे रुपया खर्च कर के बांध रहे हैं, परन्तु मालूम नहीं है कि कल उन बांधों से कोई लाभ भी हो सकेगा या नहीं, उनका कोई उपयोग भी हो सकेगा या नहीं, क्योंकि आजकल आटोमैक इंजर्जी और हाइड्रो-एलैक्ट्रिक का युग है और उसी से रेलगाड़ी चल सकती है, उसी से बिजली भी पैदा कर सकते हैं और उसी से दुनिया के सारे काम कर सकते हैं। आप भवेष्य के लिये, कल के लिये सोचते हैं। आज एक आदमी को भूखा रख कर के, एक-

आदमी को सत्ता कर के, कल के लिये योजना बना रहे हैं लेकिन कल की जो योजना है वह फेल हो सकती है, वह बेकार हो सकता है, क्योंकि हमारे पुरुषों ने जो योजना बनाई थी, जो जिसे बनाई थी, उसके लिये हम सोचते हैं कि हम लोगों के पुरुष बहुत मूर्ख थे, ऐसी ऐसी योजनाएँ बनाई थीं, ऐसे ऐसे काम किये थे कि हम लोगों के वह कोई काम में नहीं आती है और हमारे लिये वे आज सिर्फ़ म्यूजियम हो कर रह गये हैं। इसलिये हो सकता है कि आज कोटि कांट रुपया खर्च कर के हम जो योजनाएँ बना रहे हैं, हम जो जिस बना रहे हैं, वे कल सिर्फ़ म्यूजियम की तरह ही हो जायें और उससे लोगों को फायदा कोई नहीं हो। इसलिये कल के लिये दुनिया को क्यों मताते हैं, ऐसी जरूरत नहीं है।

अनइम्प्लायमेंट बढ़ रहा है लेकिन उनके लिये आप कोई योजना नहीं बना सके हैं। गांव और बस्तियों में जहाँ पर कि लोग रहते हैं, छोटी-छोटी इंडस्ट्रीज होनी चाहिये जिसमें कि लोग अपने हाथों के कारोबार कर के अपने हाथ पैर के ऊपर डिपेंड कर सकें, न कि यह कि वे बड़े बड़े कल-भारखानों के ऊपर डिपेंड करें। महीदय, आपने मुझे कम समय दिया हुआ इसलिये मैं इसके डिटेल् में नहीं जाना चाहती हूँ।

श्री उपसभापति : अभी दो मिनट है।

श्रीमती मायादेवी छेरी : डिफेंस के बारे में मैं कुछ कहना चाहती हूँ। डिफेंस के लिये जो २५३ करोड़ रुपया खर्च के लिये रखा गया है उसका हमारे उस बैंक के सदस्य किशन चन्द माहब ने विरोध किया है। परन्तु मैं चाहती हूँ कि डिफेंस के लिये कोई विरोध नहीं होना चाहिये और हमारे डिफेंस के लिये बहुत खर्चा होना चाहिये, पूरा खर्च होना चाहिये क्योंकि डिफेंस में जो हमारे नायक लोग रहते हैं, वे हमारी रक्षा के लिये रहते हैं, वे लोग रान-दिन हमारी रक्षा के निमित्त काम करते हैं। वे लोग जब आफत आ जाती है तो हमारी रक्षा के लिये

अपनी जान तक दे देते हैं। इसलिये उनकी उन्नति के लिये, उनकी सुविधा के लिये बजट में जो कुछ रखा गया है उसमें एक पाई का भी कटौतमें नहीं होना चाहिये।

दूसरे, सोशल वेल्फेयर बोर्ड के बारे में भी मैं थोड़ा कहना चाहता हूँ। सेकेंड फाइव ईयर प्लान के मुताबिक सोशल वेल्फेयर बोर्ड को १४ करोड़ रुपया दिया गया है। हमें पता नहीं है कि यह जो १४ करोड़ रुपया सोशल वेल्फेयर बोर्ड को दे रहे हैं उसका वह कहाँ तक ठीक उपयोग कर सकते हैं और जनता को विशेष फायदा पहुंचा सकते हैं। क्योंकि जहाँ पर गवर्नमेंट ने अपना स्माल स्केल इंडस्ट्रीज आर्गनाइजेशन कर रखा है, जहाँ पर कम्युनिटी डेवलपमेंट प्रोजेक्ट रखा है, जहाँ पर कम्युनिटी डेवलपमेंट बोर्ड का स्माल स्केल इंडस्ट्रीज बोर्ड ग्रांट दे रही है वही पर सोशल वेल्फेयर बोर्ड भी ग्रांट देता है। उनका अपना खुद का कोई बहुत ज्यादा सेपरेट काम नहीं है। तो इसलिये यह १४ करोड़ रुपया इनको देना कहा तक मुनासिब है, यह सब आपको डिटेल् में देखना चाहिये।

आखिर में मैं यही कहना चाहती हूँ कि प्लानिंग की सब से ज्यादा जरूरत है; इतनी बढ़ती हुई आबादी को आपको जरूर रोकना चाहिये। जब तक कि आप बढ़ती हुई इस आबादी को नहीं रोकते हैं तब तक हमारे देश से गरीबी कभी दूर होने वाली नहीं है। बढ़ती हुई आबादी को रोकना ही एक उपाय है। इसको ध्यान में रख कर ही हम अपना फाइव ईयर प्लान बना सकते हैं। हमारी आबादी इतनी बढ़ने वाली है इसको ध्यान में रखे बिना हम अपने देश का बजट नहीं बना सकते हैं। जब तक हम बढ़ती हुई आबादी को नहीं रोकेंगे। तब तक हम कुछ नहीं बना सकेंगे, और गरीबी से दूर होना भी मुश्किल है।

श्री त्रि० दा० पुस्तके (मध्य प्रदेश) : उपासभाध्यक्ष महोदय, दो, तीन दिन में इस सदन में बजट की बाबत बहुत कुछ बहस

[श्री त्रि० दा० पुस्तके]

हो चुकी है। मुझे एक बात से बहुत ज्यादा नताप हुआ है। उस पर कुछ टीका भी हुई है और कुछ लोगों ने उसका समर्थन भी किया है लेकिन करीब कौन सब ने यह माना है कि हम को पंचवर्षीय योजना तो सफल बनानी ही चाहिये। सब लोगों ने, विरोधी दल के लोगों ने और सब पक्ष के लोगों ने यह माना है। अब मेरी समझ में नहीं आता है कि जब हमें योजना को सफल बनाना है, उसको हम सफल बनाना चाहते हैं तो उसके लिये साधन जुटाने के बारे में इतना विवाद क्यों हो। हम ने स्वराज्य के लिये, स्वातंत्र्य के लिये, जगड़ा किया, उसके लिये हमने अपने साधन जुटाये और हमने ऐक्यता और उत्साह को खूब बढ़ाया। आज हमको पुराज्य कायम करना है, आज हमको देश में समृद्धि कायम करनी है तो आज भी वही ऐक्यता और वही उत्साह हमारे लिये आवश्यक है। उस वक्त भी तर्कपौली बातों में मतभेद था। जब महात्मा गांधी ने असहयोग आन्दोलन शुरू किया, तो तर्कपौली बातों में कई लोगों में मतभेद था, लेकिन सब लोग मानते थे कि असहयोग आन्दोलन में ही हमको स्वराज्य मिल सकेगा। आज भी हमें इस तरीके के राक्षस को मिटाना है और उसके लिये उसी तरह का उत्साह, उसी तरह का ऐक्य भाव अपने में रख करके साधनों को जुटाना है। साधन तो पैसा है। अगर हमें इस बात को पूरा करना है, अगर हमें अपनी योजना को पूरा करना है तो पैसा हमको लाना ही होगा। पैसा तो दो तरीके से ही आ सकता है। एक तो यह है कि हम शासन का खर्च कम करें और दूसरे यह है कि कर का बोझ बढ़ाये। हमको दोनों बातें करनी हैं। केवल शासन का खर्च कम करने से ही पैसा पूरा नहीं होने वाला है। हा, उससे एक बात अवश्य होने वाली है। उससे हमारा आर्थिक वातावरण, एकानामिक क्लाइमेट (economic climate) ऐसा बन जायगा कि लोगों में कमबर्ची के लिये रुझान होगा। इसलिये यदि हमारे शासन के

वर्च कुछ कम हो तो बहुत अच्छा होगा। इसी तरह से जो वेजा खर्च हो रहा है उसकी भी पूरी पूरी जाच होती चाहिये। अक्सर हम पब्लिक एकाउंट्स कमिटी की रिपोर्ट पढ़ते हैं और देखते हैं कि वह एक तरह से पोस्ट-मार्टम की रिपोर्ट होती है। जब करोड़ों रुपये का वेजा खर्च हो जाता है तब हम उसका पोस्ट मार्टम करने बैठते हैं और उससे कुछ ज्यादा फायदा नहीं होता है। शुरू में ही यदि उसकी पूरी जाच रखी जाय और ऐसे वेजा खर्च न हों तो हमारा करोड़ों रुपया बच जायगा। परन्तु इन दोनों बातों के अतिरिक्त एक खास बात के ऊपर मैं ज्यादा जोर देना चाहता हूँ। हमको खर्चा में कौन कौन सी बातों को प्राथमिकता देनी है इस पर हमें जोर देना चाहिये, इस पर ज्यादा देवना चाहिये।

आज मेरे सामने एक छोटी सी मिसाल इस सदन की है। मैं कोई खास एतराज के तौर पर यह बात नहीं कह रहा हूँ। यदि हम यह आटोमैटिक वोटिंग की चीज कुछ दिनों तक नहीं करते तो कोई हर्ज नहीं था। वह कोई जरूरी बात नहीं थी, उसका इतना खर्चा हम बचा सकते थे। आज हम देख रहे हैं कि हमारी केन्द्रीय सरकार का शिमला जाना बन्द हो गया है लेकिन कुछ प्रान्तों में यह चीज अभी भी हो रही है। मैं अपने प्रान्त में देख रहा हूँ कि आज भी पहाड़ पर जाने का तरीका जारी है। खालियर में गर्मी ज्यादा होती है इसलिए इंदौर को ग्रीष्मकालीन राजधानी मान कर वहां जाने लगे थे। अब जब कि भोपाल राजधानी हो गई है और भोपाल और इंदौर की हवा में कोई फर्क नहीं है तब भी आज भोपाल से राजधानी या शासन का मुकाम पहाड़ पर जा रहा है। ऐसे खर्च हम करते हैं।

श्री श्या० सु० तल्ला (उत्तर प्रदेश) :
कौन से पहाड़ पर जाते हैं ?

श्री त्रि० दा० पुस्तके : पंचमड़ी जाते हैं। मैं यह एक जगह की मिसाल दे रहा हूँ, ऐसे

और भी कई सिपाने होंगे। मेरे कहने का मतलब यह है कि जहाँ बहुत जरूरी हो वही हमें खर्चा करना चाहिए। प्राथमिकता किस बात को हम पहले दें, यह देख कर अगर हम इन चार वर्षों में शासन का खर्चा चलाये तो करोड़ों रुपयों की बचत कर सकते हैं। इस तरह से देश में भी एक ऐसा वातावरण पैदा होगा जिसमें सब लोग अपना खर्चा भी कम करेंगे। हमको तो जनता और सरकार के सहयोग से अपनी योजना को सफल बनाना है। आज हमारी सरकार कोई गैर नहीं है। जब हम स्वराज्य के लिये लड़ रहे थे तब हमें उस वक्त की सरकार के साथ विरोध था क्योंकि तब सरकार हमारी अपनी नहीं थी। आज हम को किसी से विरोध नहीं है। हम को तो अब जनता और सरकार के सहयोग से अपने देश को समृद्ध बनाना है। मैं इस बात पर ज्यादा जोर इस वजह से भी दे रहा हूँ कि आज बहुत सी बातें ऐसी हमारे यहाँ चलाई जाती हैं कि जिनमें यह नहीं देखा जाता कि प्राथमिकता किसको देनी चाहिए। इसका ध्यान नहीं रखा जाता। आज हमारे ही प्रान्त में 'बालियर' में एक हज़ार कमरे वाला बहुत बड़ा मकान मौजूद है। अब वहाँ से दफ्तर हटाकर भोपाल ले जाया जा रहा है। जल्दी जल्दी में करोड़ों रुपया खर्च करके भोपाल में मकान खड़े किये जा रहे हैं और मैं देखता हूँ कि इतनी जल्दी में मकान बन भी नहीं सकेंगे। आजकल नये मकान बनाने में पहले से खर्च बहुत ज्यादा आता है। जो काम पहले आठ आने में बन जाता था उसके लिए अब दो रुपया, चार रुपया लग जाते हैं। आखिर रुपया खर्च तो है नहीं कि खींचने से बढ़ जाय। रुपया लोगों से ही आयेगा और उसके लिए लोगों को तकलीफ उठानी पड़ेगी, लोग नाराज भी होंगे। इसलिए हमको इस प्राथमिकता के प्रश्न को ध्यान में रखना बहुत आवश्यक है और इसी बात पर जोर देने के लिये मैंने सदन के ५ मिनट लिये हैं।

अब एक ही बात मुझे कहनी है। यहाँ साल्ट टैक्स और प्राहिबिशन (Prohibition) के बारे में कहा गया है। गांधी जी के बारे में दोनों तरफ से कहा गया है। एक ने कहा है कि गांधी जी ऐसा कहते थे इसलिए हमें शराबबन्दी को नहीं उठाना चाहिए और यह कि गांधी जी ऐसा कहते थे इसलिए साल्ट टैक्स नहीं लगना चाहिए। दूसरी तरफ यह कहा जा रहा है कि यह तो प्रजुडिस (Prejudice) है, यह सेंटिमेंट है। मैं दोनों बातों का जवाब यही एक देना चाहता हूँ कि शराबबन्दी कोई सेंटिमेंट की वजह से हमें नहीं चाहिए। वह आवश्यक है, उसका हमारी संस्कृति से सम्बन्ध है। अगर शराबबन्दी नहीं होती तो यह हमारी संस्कृति पर आघात है। किन्ना ही नुकसान हो तब भी हमें शराबबन्दी करनी है। साल्ट टैक्स के बारे में क्योंकि गांधी जी ने कहा था, इसलिए हम उसका विरोध नहीं कर रहे हैं। कांग्रेस का साल्ट टैक्स के खिलाफ मोर्चा मैं मन् १९०५ से देखता आया हूँ। आज यहाँ कांग्रेस के प्लेटफार्म से यह जो साल्ट टैक्स कायम करने के लिए कहा जा रहा है, उसका मैं विरोध करना चाहता हूँ। मैं समझता हूँ कि हमें और तरीके से पैसा इकट्ठा करना चाहिए, लेकिन साल्ट टैक्स कायम कर के या शराबबन्दी उठा कर रुपया इकट्ठा नहीं करना चाहिए।

दूसरी बात मुझे जरा सी यह कहनी है कि कुछ टैक्सेज़ ऐसे जरूर हैं—जिनके प्रपोजल्स यहाँ दिये गये, जिनके सुझाव यहाँ दिये गये, उन पर मैं समझता हूँ शासन को विचार करना चाहिए, जैसे पोस्टकार्ड का मवाल है, रेलवे फेयर, सफर के खर्च का मवाल है। दस-दस, पांच-पांच मील के ऐसे सफर होते हैं कि रोजाना किसी न किसी काम से कई बार रेलवे का प्रयोग करना पड़ता है। सफर के खर्च को बढ़ाना उन लोगों पर बोझ ज्यादा कर देना है। इसलिए सफर के खर्च में से कुछ हिस्सा माफ कर देना चाहिए, ऐसा मेरा सुझाव है।

[श्री श्री० दा० पुस्तके]

इसी तरह और भी छुट्टी मोटी जाने हैं, उनको फिर से एक दफा देख लेना चाहिए। इतना कहने के बाद मैं इस बात पर फिर आग्रह करूंगा कि हम को भी, जैसे कि सरकार ने किरायतशरी के साथ शासन चलाना है, अपने बेजा खर्च बन्द करने होंगे और प्रथमिकता की तरफ देख कर ही अपने काम करने होंगे। लोगों को चाय के मामले में थोड़ी तकलीफ उठाने को तैयार रहना चाहिए और कुछ त्याग करने के लिए अपने आप को मजबूर करना चाहिए।

SHRI B. M. GUPTE (Mysore): Sir, I congratulate the Finance Minister on the grim determination and remarkable ingenuity with which he has devised his widespread scheme of taxation. But with all that, I regret, I cannot give my willing support to him. The position is that the common man is bound to suffer. Though my intellect goes with the Finance Minister, my heart goes with the common man. I cannot ask the common man to bear this burden just for one year or two years. He must bear it for many years. It is not a case of jam today or jam tomorrow. It is a case of jam after ten or fifteen years. Until then, frustration, discontent, bitterness and hardships would be the lot of the common man. I do not hold the Finance Minister responsible for this. The Government and we the Members of Parliament are responsible for this situation. Unfortunately the Finance Minister has inherited that situation and he has to face it. But we are responsible for creating it. Of course, the former Finance Ministers also share the responsibility. The Parliament and the Government both are responsible. We applauded the rising tempo of development expenditure. We supported it. We even raised the hopes of the people by making rhetorical speeches about the Five-Year Plan, but we never counted the cost. We ought to have known that there can be no planning with-

out tears, but at that time we did not heed it, and now it is too difficult to retreat. We asked for it. We knew not the implications of the Plan, but now we have got them and we are frightened, and now we expect the Government that they should drop or at least prolong the period of the Plan. We are just in the position of Arjuna in the Bhagwat Gita. We all remember that there Arjuna implored Bhagwan Sri Krishna that he should show him the *Viswa Roop Darshan*, the Grand Divine, and when it was actually shown to him, he got frightened and again began to implore "Oh, please withdraw that aspect of it." So, that is just what has happened with us. But the common man has suffered all the while. We went on placing more and newer burdens on him. He wanted to heave a sigh of relief after the achievement of independence, but we never allowed him to do that. He thought he might be able to say "Oh, now that the foreign rule has gone, my life would really be a little easier." But we did not allow him to feel like that. We did not allow him to feel the glow of independence. We went on putting newer and greater burdens. If he became more cleanly, if he wanted to use more soap, we came down upon him. If he used more cloth or ate more sugar, we raised the excise duty, and now even the ordinary post card and the railway travel also are to be penalised and the rates are to be raised. Of course, I know many amenities are being provided for the third class passengers. Even it is being said that airconditioned travel is provided for him. About that I would say that it is a misnomer because this deluxe aircondition train is only nominally a third class train; the fare charged is second class, and I think it would be wrong to describe it by saying that airconditioning is provided for third class passengers. I do not quarrel about the amenity. Even for second class passengers amenities are required. But do not deceive the people by saying that airconditioning has been provided for the third class passengers. No genuine third class traveller is going by

that train and cannot go by that train because the fares are too much for him. But anyhow, my point is that though many amenities are being provided for him, travel is a punishment to him because of overcrowding. He does not go there for the fun of it. He goes out under some compulsion, the religious compulsion of a pilgrimage or the social compulsion of a marriage etc. or the business compulsion. So he has to go as a punishment. But at least let us not make his travel costly. So, I would request the Finance Minister to reconsider at least these levies about the common man's travel and the post cards etc. Of course, we are told that this is a flea bite, our excise duty will amount only to a small item here or there. But the cumulative effect of it is ignored. Then there are also State levies. There is that State sales tax and there is the municipal octroi, and everywhere the burden is being piled on him, and the cumulative effect is great. And I am very sorry that in addition to it, the post offices set a very bad example. They enhanced rates at the time of introduction of the new coinage. They were scrupulous. It was a very small increase they made. But the unscrupulous traders took advantage of it, and they took the lead and they became more unscrupulous because they pointed out the fine example of the post offices. And the rates were raised tremendously. In Poona, the cinema rates were raised, the hair cutting saloon rates were raised. Formerly, hair-cutting and shaving could be had for ten annas, but now they charge fourteen annas and a half. That means a 45 per cent. increase. So also the cinema rates were raised by 30 to 33 per cent. All this simply because a very bad example was set by the post office. They could have waited. The Budget was to be presented on the 15th May. They could have waited for one and a half months and taken shelter under proper legislation of a Finance Act. Instead of that, they set a bad example and traders exploited it. I therefore submit that this has hit the

common man very much, but he would have borne all this but the primary cause of his discontent is unemployment. This is the great problem; that is the crux of the problem. People come to me and say, "Gupteji, my nephew has passed this examination, my son has passed that examination. Could you find some employment for him." My heart melts within me but I can only say, "I could do nothing more than give you character certificates. Giving employment is not in my hands." If one man gets employment, then the whole family will bear these burdens, but the greatest problem is the problem of unemployment. I do not know when a solution will be found. When I was referring to jam after 15 years, I was referring to that, because even at the end of the Second Plan period, the new employment opportunities will be to the tune of 80 or 90 lakhs, but the new entrants would be the same number, and the heavy back log would still remain. I do not know when the problem is going to be solved, whether it could be solved in the next 10 or 15 years. Anyhow we would have to make the best of a bad situation. The only redeeming feature in the Budget for the common man is the subsidy for foodgrains. I hope the Finance Minister will use it liberally, that new shops will be opened and they will provide people with adequate supplies of foodgrains. Otherwise it will be very difficult for the lower income groups to feed themselves. We must make the best of a bad job and let us hope that we shall succeed.

Before I conclude, I shall refer to one other point, though I am not interested in it. I am not an industrialist; I am an ordinary middle-class man. But I am interested in the efficiency of the administration. I find in the White Paper that was supplied to Members in March last, on page 6, it is written that the finance required for the expansion of the private sector could not be found by it. It reads:

[Shri B. M. Gupte.]

"..... a part of the finance required for expansion was provided by bank credit. This indicates the inadequacy of corporate savings for financing the programmes in the private sector."

If that is the admission of the Government, I do not see why the Government should persist in taking compulsory deposits. Why take the money which has got to be returned soon? It only adds to the work and consequently to the cost of the administration. I therefore request the Finance Minister to look into this. Anyhow, as I said, let us make the best of a bad job, and I hope we shall succeed.

SHRI JASWANT SINGH (Rajasthan): Mr. Deputy Chairman, everything possible has been said as far as the taxation proposals of the Finance Minister in the Budget for the year 1957-58 are concerned. If I were to speak on the various items, I would be only repeating what has already been said by the various Members from the various sides. Therefore, I would not waste the time of the House by repeating the same thing. I would only say this that the whole basis for the heavy taxation that is proposed by the Finance Minister is that we are wedded to the Second Five Year Plan. We have to make it a success somehow or other whether we can afford it with our limited domestic resources or otherwise by foreign aid. We will have to make big sacrifices, and the Plan has to be gone through somehow or other. On that basis, both the Prime Minister and the Finance Minister have appealed to everybody that he should lend his support and that he should make every possible sacrifice in order that the Plan goes through somehow or other and thereby the country becomes prosperous in every way possible. If the people feel that the Plan is theirs, it is a national plan aimed at the amelioration of the people as a whole, with nothing to do with party politics, I dare say that every

possible sacrifice would be made by all concerned, but unfortunately there is a large section of the people and large parts of the country where the feeling is just the opposite that this is only a party plan and that the benefits of this plan would not go to the people as a whole but only to certain sections of the people, and therefore they hesitate and wonder why they have been called upon to make sacrifices in this manner. I would explain my point. Take the case of Rajasthan. It is a very big State as far as area is concerned. It is a problem State because unfortunately it happens to be on the border of Pakistan and it suffers in more than one way from Pakistan, and we do not get sufficient protection from the Government here, because we follow a certain policy and we cannot therefore go beyond certain steps. Here what we notice is that as far as the Five Year Plans are concerned, the money provided for them have not been properly utilised because the Government unfortunately, though it is an overwhelmingly Congress Government, have not been able to push on with the Plan. The simple reason is this: Rajasthan was formed 8 years ago. It was in April 1949 that it was formed. In these eight years, there have been as many as seven Governments. The present is the seventh Government in the course of 8 years. Each Government, when it came into power, had its own plans. But year after year the Government changed, though, as I said, the Government belonged to the Congress Party. It would not be stable for various reasons because of groups. Whatever one group put up, the new group changed, when it came to power. I have seen that in many places even road alignments made by the previous Government had been changed. Even the schemes that had been taken up in one part of the State had been left half-done and shifted to other regions because another Government had come into power. I would give an instance. There is a place called Jobner near Jaipur. The former Government gave a very big

subsidy for the starting of an agricultural college there. Hiralal Shastri was then the Chief Minister, followed by Shri Jai Narayan Vyas. Lakhs and lakhs of rupees were spent by the Government. And then Thakur Narendra Singh of Jobner was interested in this institution and he spent several lakhs of rupees. Over a number of years the college had shown very good results—90 per cent. and 95 per cent.—and then by the time the Second Five Year Plan was in the field, some other Government of the Congress Party came to power, and then the whole institution—student, teachers, staff, everybody—were carried one night to Udaipur and the college was re-started in Udaipur.

I cannot understand this. When the Central Government is spending all this money on all these schemes and then when these things happen, they don't intervene, then what will the people of that particular region think? Not only there is wastage but also because of groupings and party system the people are being hurt. I would go a step further and show that in Bikaner we take pride as far as the hospital is concerned. We got specialists from all over the world; when Hitler took action against the Jews and when first-class men were available we got a good number of them to the Bikaner hospital as specialists. When Lord Mountbatten was the Viceroy of India he visited many times the Bikaner Hospital and we have got remarks in our books to say that it is the pride of the East. Here our D. G. H. S. of the Central Government, Col. Mirajkar and Dr. Khanolkar visited that hospital and they said that it is one of the best hospitals in the north of India. In the Second Plan a medical college has been given to Rajasthan. For two years, I know for myself, that the Health Ministry has been writing to the Chief Minister of Rajasthan as to why the money is not being utilised. I have taken personal trouble to enquire as to why nothing has been done and I have been told authorita-

tively "What can be done? Because in this matter the Rajasthan Government is autonomous." The reason is simple. We have complained here also that the present group that is in power in Rajasthan wants the Medical College at some other place and that hospital is being surreptitiously enlarged and equipped with the money not provided for in the Budget so that in two years' time the other place would have equal claim and the claim of Bikaner will be overlooked. I would like to find out from the Finance Minister and the Central Government this. When the money is being provided by them why such things are allowed to happen? If they are allowed, then what will be the position? How the people of that particular region can take interest in such matters and sacrifice as citizens of India? They have been called upon to make sacrifice and they would make sacrifice but with what encouragement, with what will and determination can they co-operate with the Government and how far they can think that the Government is their national Government? I would go a step further. We have seen that everywhere wherever there was unity, in other parts, the First Five Year Plan had made much progress but where, within eight years seven Governments were allowed to be changed by the Congress Party, what progress could be made and how far the people of that State could be happy and what benefits could accrue—you may spend crores—out of the Five Year Plans? If the Government wants the people to make sacrifice, they must see that they have also got some obligation to the people to give them some protection.

In this connection I would say that there is a tract of land in my former State of Bikaner—at least 10,000 square miles—where no rich man or a wealthy man can stay there. There is a very lucrative job started recently where if a wealthy man comes and stays, then his children will be kidnapped, held in hostage and will be given only for very big ransom.

[Shri Jaswant Singh.]

Dozens of cases have happened with the result that from very large areas people have migrated and gone away. I will give an instance and I am entitled to give this because the matter is in the hands of the Central Government. Till the other day it was in the hands of the Rajasthan Government and on the point of law and order, I would have been stopped but on our complaint, the Central Government, the Home Ministry of the Central Government have taken up this matter and therefore I would like to refer to this matter. There is a place called Rajgarh in Bikaner Division where a millionaire boy called Suraj Bhan was kidnapped in day time in a big town having about 25,000 population. Some people came and quietly took him away. He cried but none could stop it. The Rajasthan Government would not move because some of the Congress leaders and even one Minister was involved in this. They would not take any action. Then we came to the Centre and it is a matter of satisfaction to us as well as gratification that in such matters when we come to the Centre, we feel that there is a Government that would listen and would rise above party politics and try to help us as far as possible. We came to the Home Minister, we moved the Home Ministry and then as a special case, Special Police was sent to Rajasthan to investigate into this, when for two years the Rajasthan Government refused to move in the matter. My friend Mr. Himatsingka would be able to bear me out and also other friends that in the whole of Calcutta business circle there was a big stir as to what is happening and whether they would have to even leave big towns of Rajasthan if these matters continued. What has happened? This particular individual's father-in-law called Seth Lachi Ram of Ganganagar used to give big sums to some leaders. In one year they wanted more money and he would not part with it. So his only son-in-law, this Suraj Bhan, was kidnapped. Now the case has finished, thanks to the Central Government and the people

have been punished to this extent that 7 Congress local leaders who were involved have gone to jail to the extent of 7, 6 and 5 years. Two or three of course have been released but 4 or 5 of the status of Tehsil Congress Committee Presidents, Tehsil Sarpanch and Panchayat Sarpanch, have been given punishment, some for 3 and some for 5 years and the action they took against the Minister was to only remove him from the Ministry. Nothing else has been done. This is all because of the Central Government and we are grateful to them. If this is the sense of protection which people can get then it becomes a very serious matter as to how far people can have faith in the Government and in the national Government and in the Plan which the Government launch before them.

There are other things also but since the time is short . . .

(Time bell rings.)

Sir, two minutes more may be given because from my party nobody has spoken and I want your indulgence for two minutes more. This very unsocial element in the Congress Party was to be subdued by my friend Shri Jai Narain Vyas, who, I am glad to say, is a Member of this House. He had to give up his Chief-Ministership because he could not control this group. However, in winding up I would only say that we can be trusted to make even bigger sacrifices if necessary for the sake of the country but then we feel that the Government also has some obligation towards the people.

Eventually as far as the Plan is concerned, I would like to make a few remarks by saying that Rajkumari Amrit Kaur has shown boldness of her conviction in proposing that—staunch Congress Lady that she is—prohibition should be scrapped.

5 P.M.

I wholly and totally agree with her. Much of this burden will go overboard and a large amount of money will be available. In a place like Rajasthan where some of our families possess prescriptions for preparing liquors, which in regard to certain diseases are more efficacious and more effective than the wonderful drugs like penicillin, etc. If we utilise their skill, we can earn very good foreign exchange but all this skill is going waste. If you remove prohibition, then the country can be free from prohibition and this illicit distillation also will go. This illicit distillation of liquor is the best-run cottage industry that the country can boast of. We do not get a single pie out of this and it is most injurious to the health of the people. Even though it is not in the interests of the country and its people, just because an ideology was accepted at one time, we should not continue it. The Prime Minister has time and again told us that we must proceed with the times. I would make bold to say that the policy of prohibition is completely wrong. We are not moving with the times by pursuing this policy. Rajkumariji has said that if Gandhiji were alive today, seeing the conditions of the country and seeing how far prohibition is being maintained, he himself would have asked for its withdrawal.

I feel that the Budget proposals that have been placed before the House by the Finance Minister are not helpful and a radical change will have to be made to give relief at least to the people who are poor and to the Five Year Plan also. If you want that the whole country should be associated with the Plan, you have to create an atmosphere in which people would feel that the Plan is theirs, that it is not a Party Plan and that the Government is theirs. Even in the same party, with an overwhelming majority, if the Government is allowed to be changed seven times in eight years, that is not how progress can be made.

SHRI P. D. HIMATSINGKA (West Bengal): Mr. Deputy Chairman, most of the Members have said that this Budget is one integrated whole and that you cannot pick holes here and there. We have to look at it as one. To understand the Budget, we have to look to the background and the background is the Plan. The Plan that was framed and that was approved by the Parliament set up certain amounts that would be necessary for carrying the same out. Sir, it is an ambitious Plan but it is a necessary Plan. If this could be put through, there is no doubt that the *per capita* income of the people will increase. It will bring in happiness. It will bring in prosperity and all that but the question is whether or not we have planned too high. Sir, in spite of the fact that it is a useful Plan, some of the persons, economists and those who understand these questions, are of the opinion that in spite of this levy of taxation, it will be rather difficult to carry out the Plan as it is because the resources that we can lay our hands upon along with the resources from outside will not be sufficient for all the items in the Plan and, therefore, I am not surprised that the intelligent Finance Minister that we have has put in a hint that it may be necessary to have some revision and that it would be inevitable. If we do not take notice of facts, it will be simply a dangerous thing for a Finance Minister.

Sir, the Finance Minister has put forward four criteria for the Budget and they are sizable addition to public revenues, larger earnings and more savings, check in domestic inflationary pressures and change in the tax structure. There is no doubt that there will be a sizable addition to public revenues and we also find the tax structure changed but I do not see anything in the Budget proposals that will give incentives for larger earnings or more savings. Whatever has been given by one hand has been taken away by the other and, therefore, it is very doubtful if there will be more savings which can

[Shri P. D. Himatsingka.]

be invested in other productive industries. I do not also feel that this domestic inflationary pressure can be checked. There is no doubt that these excise duties and other taxes which have been levied will mop up a large amount of money from the money that is being poured by the Government in the various schemes but as the Finance Minister himself has said, the rise in prices is very much more so far as wheat and rice is concerned; in the case of other manufactured commodities, the rise is very little. If you want to check this inflationary pressure, you have to make provision for sufficient supply of foodstuffs and, therefore, it is necessary that we will have to take steps to increase agricultural produce and also make provision for the supply of foodstuffs at a cheap rate and in sufficient quantities. If we do that, we will certainly be able to put down the inflationary pressure to a large extent. Sir, the figures show that there is sufficient amount of food in the country but because the producers of food are in a position to hold on they do so. They know that on account of the situation or the atmosphere that has been created in the country by the various speeches and talk all round the country that there is shortage, they are tempted to hold back the same in the hope of getting higher prices. Therefore, unless something is done and something is given to them, to the persons who hold these stocks, something that they need, you cannot expect the stock to come out for use in the country very easily.

As regards the excise duties, I have to say that there is no denying that they will have some impact on the general mass of the people and, so far as the people in the lower income group is concerned, the impact on them will be much more than on the higher income group. On the basis of the percentage I have worked out, so far as the impact on the group whose income is about Rs. 1 to 100 is concerned, the percentage of increase

comes to 1.03. On Rs. 101 to Rs. 200, it is .87 per cent. Similarly it goes on decreasing as we go up to the higher income groups. There are a large number of persons especially in the middle classes whose income is below Rs. 250 or Rs. 300, per month who find it impossible to make both ends meet. With the usual expenses of the family, with the education of the children and other expenses it is almost impossible for them to save anything, and this additional expenditure certainly will mean an additional burden. Therefore what I would suggest to the Finance Minister for his consideration will be that immediately steps should be taken for supplying subsidised food at reasonable prices so that the extra expense that every family has got to incur may be offset by this supply of food at concessional rate. Also, if he is going to lower the taxable income, that is to say, if he wants to stick to Rs. 3,000, then he should consider the question of giving some concession or some allowance for the education of the children of such income groups. It need not be given to all the income-tax payers but for the income groups whose annual income is Rs. 4,000—Rs. 4,200 or, say, Rs. 350 per month or so, some consideration may be given for the education of their children because, as you will see, Sir, the expense on education also will go up, higher price for paper, higher price for copy note-books, higher price for various other necessary things, higher bus hire, higher fare for any other conveyance that they may be using for sending their children to school or college. There some consideration may be shown to these low income groups. Steps should also be taken, as I have said, for extra production and supply of food, and we should certainly create an atmosphere and tell the people that there is not so much shortage of food, as has been made to appear by the various irresponsible talks and speeches in many places.

Then, Sir, so far as the suggestions that can be made for improving the

budget are concerned, I have some of them. A large number of hon. Members have given various suggestions and I will just indicate what I feel about them. I have already stated about the fair price shops and relief to low income groups of people.

So far as the tax on wealth is concerned, I suggest that the new companies which may be born and which may come within the scope of the wealth tax should be exempted from its operation, at least for a certain number of years. You know, Sir, that a company when formed cannot at once go into production, cannot start production, and yet it will have to pay the tax even when it has not begun to function. Specially if it is a company for the purpose of production of necessary articles of daily use, certainly some concession should be given; otherwise the result will be that there will be no new companies coming up; no new companies will be formed and as a result production will remain where it is, and with the increase in population and increase in income there will be more demand for various articles and then inflationary tendencies will grow. Though the present supplies may be quite sufficient for the present needs, those needs and those demands will increase with the increase in income and population and therefore, unless there is some sort of encouragement for additional production there may be some risk of inflation for shortage of supplies. Therefore I hope the hon. the Finance Minister will consider the question as to whether some exemption from wealth tax for a certain limited number of years or period cannot be given to them.

Another provision that is there in the wealth tax measure is this. Private companies and other companies with a paid-up capital of above Rs. 5 lakhs will be taxed.

(Time bell rings.)

There is a provision, Sir, in the Schedule to the Wealth Tax Bill, in

clause (b) of Rule 2, where an attempt has been made to provide some concession for double taxation. What I mean is, if you tax a company the shares of that company must also be in the hands of individuals. Now, if the company has been taxed and if you again tax the individual who holds those shares, you are taxing the same wealth twice. Therefore it should be considered whether or not some concession should be given in cases where the company is being taxed; you are not exempting the persons who hold those shares. Some such concession should be given. The provision that has now been made is absolutely insufficient unless the person coming within that rule holds about 40 lakhs of rupees or more and has large volume of shares also in that amount. Otherwise that provision that has been made is absolutely illusory and will not go to the help of anyone.

Now, Sir, another thing, though it might affect very few persons. But I think it is reasonable. Now there are a number of old ancestral houses of various big persons, like the princes and Maharajas. In Calcutta we have one Mullick family which has got a house worth now about 40 lakhs or 50 lakhs of rupees, but it has no income. In fact it is a residential house. Now if it is a residential house, an old ancestral house, some concession might be given, just as we have the provision in the Income-tax Act, in section 9 sub clause (2) first proviso, where the value of a residential house is limited to 10 per cent. of the income from other sources. Even if the house is valued at a much higher amount, for income-tax purposes it is limited to 10 per cent. Of course there are other provisions where it might be otherwise used; where it might be rented. But it is not taxed more than 10 per cent. if it is used for residence and is not giving an income. A similar provision might be made for ancestral houses if the owner does not own other houses which might be rented. If he owns

[Shri P. D. Himatsingka.]
more than one, of course this concession should not be available to him.

Similarly, Sir, in the expenditure tax also there is one small suggestion that I will make. In clause 6 certain amounts have been mentioned as not to be included in the category of wealth and one of them is "any taxes including the expenditure-tax payable under this Act, duties, cesses or fees paid to the Government or a local authority, but not including *****any fee or penalty in respect of an offence under any law relating to the levy of taxes, duties, cesses or fees."

Sir, you know in the various provisions in the Income-tax and other Acts . . .

(Time bell rings.)

I want 15 minutes more, Sir.

MR. DEPUTY CHAIRMAN: There are more speakers.

SHRI P. D. HIMATSINGKA: I will finish now, Sir.

There is the provision, Sir, that if a man fails to file his return in time or there is some other mistake, penalty is imposed, which is one and a half times the amount of the tax. I am suggesting that if a penalty is imposed in those circumstances, that also ought to be included within the amount of expenditure. It will be different if a man is fined in court or some other thing like that, but certainly if a penalty is imposed for failing to file his return or some other thing like that, that should be included as expenditure.

Then, Sir, there is a good deal of room for preventing wasteful expenditure when large amounts are being given. I am an admirer and user of and want Khadi and other village industries to be helped. But what is happening? Large amounts have been given which are not being accounted for. These things certainly ought to be looked into and wastage and leakage prevented. If we can do that that will certainly be helpful.

Another small suggestion about bonus shares. I find that 30 per cent. has been recommended to be imposed if bonus shares are issued. It was 10 per cent. before. I have not been able to follow the reasoning, why that has been done, because, if you allow bonus shares to be issued on payment of 10 per cent. of the amount of the shares, you immediately get a large amount. Supposing a company issues bonus shares of one crore of rupees, it has to pay straightaway 10 lakhs of rupees. But if it gives dividends at the rate of 10 per cent. it can go on every year and still it will have to pay only about Rs. 40,000, on the extra 4 per cent. only, that is, above 6 per cent., which will come to only Rs. 40,000 and the Government will get much more by this 10 per cent. on the issue of bonus shares, which will be quite sufficient to give them an annual income of almost an equal amount.

There are some more suggestions, but as my time is up, I do not want to take up further time.

श्री ज० रा० कपूर (उत्तर प्रदेश) :

उपसभापति महोदय, माननीय सदस्य जो केरल से आये हैं श्री कुन्हुम्बु जी, मैं उनका आज अनुकरण करूंगा। उन्होंने कल बड़ी सुन्दर हिन्दी भाषा में अपना भाषण दिया। यदि हम और लोग भी उनका अनुकरण करें और हिन्दी भाषा के प्रचार में कुछ सहयोग और सहायता दें तो देश की एकता के लिए यह बड़ी अच्छी बात होगी।

इसी सम्बन्ध में मैं आपके सचिवालय को भी बधाई देना चाहता हूँ। थोड़े दिनों से मैं देख रहा हूँ कि हिन्दी में भी कुछ पत्र और पत्रिकाएँ हम लोगों को प्राप्त हो रही हैं। मुझे आशा है कि थोड़े दिनों से हिन्दी में कुछ काम करने का सचिवालय ने यह जो श्रीगणेश किया है, वह जारी रहेगा और थोड़े ही दिनों में और अधिक मात्रा में हमें यहां का साहित्य हिन्दी में मिलेगा।

श्री उपसभापति : लेकिन अब तो बजट की बात है। हिन्दी की नहीं है।

श्री ज० रा० कपूर : यह केवल बजट की ही बात नहीं है बल्कि यह प्लानिंग की भी बात है—जिस प्लानिंग ने बजट को घेर रखा है। यदि मैं भूल नहीं कर रहा हूँ—आप जानते होंगे उपसभापति महोदय—हिन्दी को प्रोत्साहन देना प्लानिंग का एक खास अंग है। खैर, आपने मुझे ठीक चेतावनी दे दी कि समय कम होने के कारण मैं और अधिक महत्वपूर्ण बातों की चर्चा करूँ।

सब से प्रथम तो मैं माननीय वित्त मंत्री महोदय को बधाई देना चाहता हूँ कि जो काम उन के सुपुर्द किया गया था उसको बड़ी योग्यता और लगन के साथ उन्होंने किया। वह काम यह था कि पंचवर्षीय योजना को पूरा करने के लिये वे साधन जुटाने के लिये हमारे सामने प्रस्ताव रखें। उनकी सूझ बूझ बड़ी ऊँची है, उनका दिमाग बहुत उपजाऊ है और उन्होंने कर वसूल करने के नये नये तरीके के प्रस्ताव हम लोगों के सामने रखे हैं। यह दूसरी बात है कि उन सब प्रस्तावों से हम सहमत न हों लेकिन इसमें उनका क्या कसूर। उनके सुपुर्द तो यही काम किया गया था कि वह हमारे सामने ४ हजार ८ सौ करोड़—जो बाद में बढ़ कर ५ हजार २ सौ करोड़ हो गया है—को इकट्ठा करने की योजना रखें और उन्होंने यह योजना रखी है। इस सम्बन्ध में, उपसभापति महोदय, एक बात की तरफ मैं विशेष ध्यान दिलाना चाहता हूँ कि हम अपने दिमाग में यह बात साफ कर लें कि हम ने क्या निश्चय किया था कि अगले पांच वर्षों में किस प्रकार की योजना हम इस देश में लागू करेंगे? बहुत से सदस्यों ने इस बात पर जोर दिया है कि जो निर्णय हम कर चुके हैं उस निर्णय से हमें नहीं हटना चाहिये। ठीक है, बड़ी हिम्मत और बहादुरी की बात है लेकिन जरा हम यह तो सोचें कि यथार्थ में हम ने क्या निर्णय किया था? हमने एक निर्णय यह किया था कि ४ हजार ८ सौ करोड़

रुपये की योजना को पूरा करेंगे, योजना में जो बातें हैं उनको पूरा करेंगे, लेकिन उसका दूसरा पहलू यह भी था कि ४ हजार ८ सौ करोड़ रुपया खर्च करेंगे और इसके लिये हम साधन जुटावेंगे। ये दोनों ही पहलू थे और उसके साथ साथ हमें यह भी नहीं भूल जाना चाहिये कि हमने यह भी उस समय स्पष्ट रूप से कहा था—माननीय प्रधान मंत्री ने तो एक बार नहीं बार-बार कहा था—कि हमारी यह योजना बिल्कुल लोहे की तरह की नहीं है कि जिसमें कोई परिवर्तन नहीं हो सकेगा, यह फ्लेक्सिबिल होगी, साल व साल इस पर हम विचार करेंगे, पुनः विचार करेंगे और जिस समय जैसा परिस्थिति होगी उसके अनुसार इसमें परिवर्तन भी करेंगे। ये दो निश्चय हमने किये थे। पहले एक निश्चय की बात मैंने कही और दूसरा यह निश्चय भी किया था कि हम इसमें परिवर्तन भी कर सकेंगे और करेंगे। पहले यह निश्चय किया था कि हम ४ हजार ८ सौ करोड़ रुपया खर्च करेंगे और अब हम ५ हजार २ सौ करोड़ रुपया खर्च करने की बात कहते हैं, तो उस पूर्व निश्चय को बदलने की बात हम सोचते हैं। मैं कहता हूँ कि ४ हजार ८ सौ करोड़ रुपये पर ही आप रहिये और दुबारा यह सोचिये कि इतने रुपये भी मौजूदा परिस्थिति में हम आसानी से इकट्ठा कर सकते हैं या नहीं। आसानी से नहीं सही तो कठिनाई से लेकिन इतनी कठिनाई से उसे इकट्ठा करने की हम कोशिश नहीं करें कि उस कठिनाई के बोझ में हमारी जनता पूरी दब जाये और दब कर एकदम से उछल पड़े और आपका विरोध करने लगे और पंचवर्षीय योजना के साथ सहानुभूति न दे कर वह कहे कि ऐसी पंचवर्षीय योजना, जिसको सफल बनाने के लिये हम ही खत्म हो जायेंगे, हमें नहीं चाहिये। पंचवर्षीय योजना बड़ी सुन्दर है, ४ हजार ८ सौ करोड़ के बजाय इससे दुगुनी होती तो और अच्छा होता, इससे तिगुनी होती तो और भी अच्छा होता, लेकिन देखना तो यह है कि इतने साधन हमारे पास हैं या नहीं हैं। मैं माननीय सदस्यों

[श्री ज० रा० कपूर]

का ध्यान एक अपने निकट के देश की ओर दिलाऊंगा, अफगानिस्तान की ओर दिलाऊंगा। कुछ ही वर्ष की बात है, बहुत वर्ष नहीं हुए हैं, जब कि वहां के एक बड़े नेता—जो कि उस देश के, अफगानिस्तान के, कर्णधार थे—ने बड़ी अच्छी बातें करनी चाहीं लेकिन चूँकि उन सब बातों को उतनी जल्दी मंजूर करने के लिये वहां की जनता तैयार नहीं थी इसलिए उसका परेणाम क्या हुआ? परेणाम यह हुआ कि वहां के वह कर्णधार उस देश को छोड़ कर चले गये या यों कहिये कि उनको अफगानिस्तान से चला जाता पड़ा और उनके चले जाने से—इतने ऊँचे कर्णधार के चले जाने से—अफगानिस्तान और पीछे हट गया। मैं चाहता हूँ कि इतिहास की इस बात से हम लोग कुछ सबक लें, कुछ सबक सीखें और यह देखें कि कहीं ऐसा तो नहीं होगा कि जो हम देशवासियों के सामने इन अच्छी-अच्छी बातों को रख कर यह कहते हैं कि इनको करने के लिये हमें साधन दो और इतने साधनों को देते देते वे इतने ऊँच जायें कि उनका सहयोग न प्राप्त होने के कारण—बल्कि उनके विरोध में खड़े हो जाने के कारण—हम यही नहीं कि इस योजना को सफल नहीं बना सकें बल्कि हमारा देश कहीं पीछे न हट जाये। इस पर हमें बड़ी गम्भीरता से विचार करना चाहिये। हमें इतनी दौड़ नहीं लगानी चाहिए कि उस दौड़ में हम गिर जायें। माननीय वित्त मंत्री महोदय ने हम लोगों से कहा है कि हमें बहादुरी के साथ इस परिस्थिति का मुकाबिला करना चाहिये। जरूर बहादुरी के साथ मुकाबिला करना चाहिये और हम जो कांग्रेस के लोग हैं उन्हें भीषण परिस्थितियों का बहादुरी के साथ मुकाबिला करने का अवसर मिला था और उस बहादुरी में हमने कोई कमजोरी नहीं दिखाई थी। अब भी हम बहादुरी के साथ भीषण परिस्थिति का मुकाबिला करने के लिये तैयार हैं लेकिन यह कोई बहादुरी नहीं होती कि बुद्धिहीनता के साथ हम दीवार से ही अपना

सिर टकराने लग जायें। हम इस तरह से चनें, इतनी जल्दी चले कि हमने अपने सामने जो मंजिल रखी है उस तक हम जल्दी से जल्दी पहुंच जायें, लेकिन यदि हम ने ऐसी दौड़ लगानी शुरू की कि हम रास्त में ही गिर जायें तो यही नहीं कि हम समय पर अपनी मंजिल तक नहीं पहुंचेंगे बल्कि गिर जाने से यदि हाथ पैर टूट गये तो हम कहा के रहेंगे। हमें इस पर गम्भीरता से विचार करना चाहिये। हम में उतावली है और इस में उतावली होनी भी चाहिये कि हम देशवासियों को रोटी कपड़ा दें, उनको अच्छे से अच्छे मकान दें, बड़ी बड़ी योजनाओं को बना कर के उनके जीवन को सुखी और सफल बनायें, ठीक है हमें उतावली है और हम में यह उतावली रहनी चाहिये लेकिन इस उतावली में हमें अपनी सद्बुद्धि नहीं छोड़ देनी चाहिये।

तो मैं सब माननीय सदस्यों से नम्र निवेदन करूंगा कि वे इस पर गम्भीरता से विचार करें कि अगर जनता पर बहुत बोझ डाल देते हैं तो वह आपके साथ रहेगी या नहीं।

माननीय उपसभापति महोदय, माननीय वित्त मंत्री महोदय का जो भाषण है, उस में पृष्ठ ८ पर टैक्सेशन पालिसी के अन्तर्गत पांच सिद्धांत दिये गये हैं।

वे इस प्रकार हैं :

- (a) They must produce a sizeable addition to public revenues;
- (b) they must provide incentives for larger earnings and more savings;
- (c) they must restrain consumption over a fairly wide field;
- (d) they must initiate such changes in the tax structure as would make tax yields progressively more responsive to increased incomes and facilitate . . . etc.

बहुत ठीक हैं ये चार कसौटियाँ, जो उन्होंने अपने सामने रखी हैं। लेकिन इस पांचवी कसौटी को भी उन्होंने रखना चाहिए था जो बड़े महत्व की है और जिसको मैं समझता हूँ कि उसमें मुख्य कसौटी होनी चाहिये थी :

(e) the people should not feel the burden too much.

तो यह पांचवी कसौटी जो मुख्य कसौटी है, उसको वह बिलकुल भूल गये और इसलिए जो उन्होंने प्रस्ताव रखे हैं कर वृद्धि के लिए, वे प्रस्ताव इस कसौटी पर ठीक नहीं उतरने के कारण उनमें बहुत दोष रह गये हैं।

उपाध्यक्ष महोदय, मैं यह कहता हूँ कि आप अपनी योजना को ४,८०० करोड़ तक सीमित रखिये और यदि इस में भी कठिनाई मालूम पड़े—इतना रुपया इकट्ठा करने में, जैसा कि बदलती हुई परिस्थिति में मालूम पड़ता है—तो आप पांच वर्ष के बजाय इस योजना को छः वर्ष में पूरी कीजिये। इससे कोई हानि नहीं होगी। एक साल में कोई आसमान टूट कर नहीं गिर पड़ता बल्कि उसमें आपकी आसानी होगी इस योजना को पूरा करने में, क्योंकि जनता आपके साथ होगी।

उपाध्यक्ष महोदय, मैं यह निवेदन करूंगा कि वित्त मंत्री महोदय लोगों से यह अपील करते हैं, यह प्रार्थना कर रहे हैं कि आप रुपया बचाइये, खाने पीने और कपड़े में कमी कीजिये और पंचवर्षीय योजना को सफल बनाने के लिये रुपया बचाइये। बड़ी अच्छी अपील है, लोगों को उस पर अमल करना चाहिए और हम सब लोगों को जनता के बीच जा कर समझाना चाहिए कि एक एक कौड़ी जोड़ कर पंचवर्षीय योजना में सहयोग दो। लेकिन मैं चाहता हूँ कि यह अपील जो वित्त मंत्री कर रहे हैं—ठीक कर रहे हैं यह अपील—सरकार से भी करें यह अपील और सरकारी कर्मचारियों से भी करें। जो

लोगों को उपदेश दे रहे हैं और ठीक उपदेश दे रहे हैं, उसको वे स्वयं कार्यरूप में परिणत करें, स्वयं भी कर के दिवायें। कुछ फिजूल-खर्चियाँ जो सरकार में हो रही हैं, कुछ ऐसे खर्चे किये जा रहे हैं, जो खर्चे बहुत दिन तक के लिए रोके जा सकते थे, उनकी ओर उन्हें खास तौर से ध्यान देना चाहिए, केवल इमीलिये नहीं कि उससे बचत होगी बल्कि मुख्य कारण उसका यह है कि जनता के ऊपर यह असर पड़ेगा कि वह यह समझेगी कि जब सरकार स्वयं अपना पेट कस रही है तो हमारे दिये हुए रुपये का पूर्ण रूप से सदुपयोग कर रही होगी। मा० उपाध्यक्ष महोदय, क्या इस सम्बन्ध में मैं कुछ ऐसी छोटी छोटी बातों की चर्चा यहां करूँ, जो हमारी आंखों के सामने और नाक के सामने हैं। इस पर यदि हम ध्यान नहीं देते तब उससे सारे देश में एक ऐसा बुरा वातावरण फैलता है कि लोग मज्जाक उड़ाते हैं कि आप तो यह फिजूलखर्ची करते हैं और हम से कहते हैं कि हम न करें। माननीय मित्र पुस्तके महोदय ने इसकी चर्चा की कि इसकी अभी क्या आवश्यकता थी। बड़ी अच्छी चीज है, सुन्दर है। लेकिन कितना रुपया इस पर हम ने खर्च किया? उस दिन एक प्रश्न के उत्तर में माननीय मंत्री महोदय ने बताया....

(समय की घंटी)

कि इस पर यहां ३ लाख खर्च हुए और लोक सभा में ४ लाख, कुल ७ लाख ६० खर्च हुए। रिकॉर्डिंग एक्सपेंडिचर प्रोसेस वर्प इस पर खर्च होगा—१२ हजार यहां और १२ हजार वहां, अर्थात् २४ हजार ६० प्रति वर्ष लगाना। सात लाख की पूंजी इसमें लगी, सात लाख के ऊपर सूद कितना हुआ—४ ६० सैकड़ा से ही लगायें, शायद इससे अधिक पर सरकार स्वयं रुपया लेती है—वह आता है २८ और २४ मिला कर ५२ हजार ६० प्रति वर्ष। तो प्रति वर्ष इसके ऊपर हम इतना खर्च कर रहे हैं। बड़ी अच्छी चीज है यह, मुझे भी सुन्दर चीज पसंद है, मैं ऐसी नगरी में आया

[श्री ज० रा० कपूर]

हूँ जहाँ पर ताजमहल जैसी सुंदर और महान् इमारत बनी हुई है इसलिए मुझे पर कोई यह दोष न लगाये कि मैं सुन्दरता प्रेमी नहीं हूँ। बहुत प्रिय है सुन्दरता और सहूलियत की चीजें मुझे। लेकिन समय पर सब चीज अच्छी होती हैं—दस, पांच साल बाद इन चीजों पर रुपया खर्च कीजिये, इस से भी बड़ी अच्छी चीजों पर खर्च कीजिये, किसी को ऐतराज नहीं होगा। सवाल यह है कि ५४ हजार रुपये में आप कितने सैकड़ों आदमियों के घर आबाद कर सकते हैं, उनको रोजगार दे सकते हैं। स्लम एरियाज में यह रुपया लगाकर आप उनको आबाद कर सकते हैं। इसलिए मैं आप से कहना चाहता हूँ कि सरकार को प्राथमिकता की ओर विशेष रूप से ध्यान देना चाहिए।

उपाध्यक्ष महोदय, एक बात और मैं आखिर में कहूंगा। हम संसद् सदस्यों के मकानों के ऊपर, मुझे तो प्रतीत होता है, व्यर्थ में बहुत सा रुपया खर्च किये जा रहे हैं। क्या हमें खुश करने के लिये फर्नीचर दिये जा रहे हैं। वित्त मंत्री महोदय के सहायक यहां बैठे हुए हैं जरा मैं चाहूंगा वे इस ओर ध्यान दें कि पांच वर्ष के अन्दर हमारे मकानों में सोफा सेट और कुशंस दो बार बदले गये और पहले के उतने ही अच्छे थे जितने कि नये। मैं नहीं समझता कि परदे क्यों बदले जा रहे हैं जब कि पुराने बहुत अच्छे हैं, न वे फटे हैं और न कोई दोष है उन में। छोटी छोटी बातें हैं लेकिन हूँ ध्यान देने योग्य। अलमारियां इतनी बना दी हैं कि शायद मकान में उतनी रहने को जगह नहीं।

वित्त उपमंत्री (श्री बी० आर० भगत) : मा० सदस्य हाउसिंग कमेटी को कहें, वित्त मंत्रालय से इस का सम्बन्ध नहीं।

श्री ज० रा० कपूर : मैं ने आपका नाम इसलिए लिया कि इस समय आप ही सरकार की ओर से यहां बैठे हुए हैं। जिस किसी भी

मंत्रालय का इस से सम्बन्ध हो, उसको यह खबर आप पहुंचाने की कृपा करें।

(समय की घंटी)

मेरे १५ मिनट खत्म हो गये क्या ?

श्री उपसभापति : १६ मिनट हो गये।

श्री ज० रा० कपूर : तो बहुत अच्छी बात है। मैं खत्म ही करे देता हूँ। मेरी घड़ी शायद चलते चलते कुछ बन्द ही हो गई, इसलिए अभी यह १२ मिनट ही बता रही थी। घड़ी भी मेरा साथ नहीं देती, दुर्भाग्य तो यह है।

उपाध्यक्ष महोदय, समय नहीं है इसलिए मैं इन करों के सम्बन्ध में गिनती ही कर दूंगा कि कौन से मुझे अच्छे लगते हैं, कौन से नहीं : दियासलाई पर कर मुझे अच्छा नहीं लगता। वेल्थ टैक्स जो लगाया गया है वह भी मुझे अच्छा नहीं लगता। इससे आपको पन्द्रह करोड़ रुपये की आय होी, लेकिन आपने ऊंची आमदनी वालों के ऊपर टैक्स कर के सात, साढ़े सात करोड़ रुपये गंवाने की बात सोची है। इन ऊंची आमदनी वालों से धन टैक्स के रूप में पन्द्रह करोड़ रुपया आपको मिलेगा और इन्हीं अमीर आदमियों से मिलने वाली ७ करोड़ रुपये की रकम आप कम कर रहे हैं। तो मुझे यह खिलवाड़ सा मालूम पड़ता है। इधर पन्द्रह करोड़ मिलेगा उधर सात करोड़ की कमी हो सकती है। हो सकता है वेल्थ टैक्स अच्छा हो। कालडर साहब एक ऐसे मिल गये जिनकी बात को हम ब्रह्म वाक्य सा मानने लगे हैं।

(समय की घंटी)

अब मैं बहुत जल्दी खत्म कर रहा हूँ। रेलवे पैसेंजर के ऊपर जो आप बढ़ा रहे हैं, बढ़ाइये, क्योंकि कितना ही हम कहेंगे आप छोड़ेंगे नहीं। लेकिन क्या आप उसमें थोड़ी कमी नहीं कर सकते थे। आप ३०, ३५ मील

के अन्दर सफर करने वाले लोगों पर न लगायें। ज्यादातर एक ज़िले के अंदर जो लोग आते जाते हैं वे ३०, ३५ मील के फासले पर बसे होते हैं। (फिर समय की घंटी बजती है)

MR. DEPUTY CHAIRMAN: That will do, Mr. Kapoor.

SHRI JASPAT ROY KAPOOR: It would look rather ridiculous if I cut up abruptly at this stage.

MR. DEPUTY CHAIRMAN: Please wind up. You have taken twenty minutes.

SHRI JASPAT ROY KAPOOR: If the clock is moving so rapidly, I will sit down.

SHRI LALCHAND HIRACHAND DOSHI (Mysore): Sir, the budget contains features which are sensational as well as controversial. The Finance Minister has come out with proposals which comprise taxation to the extent of Rs. 100 crores in a year. In this year for part of the period, it works out to only Rs. 77 crores. All this heavy taxation is meant for the purpose of the Plan. The first Plan came into existence in 1950-51. At that time, prices of food-grains were very high. The index figure was more than 410. Everybody disliked such high prices and the Government thought that they should bring down the prices of food-stuff and every effort was made to bring down the prices. By 1953, the prices of foodgrains came down partly because of the financial policy and partly due to the bumper crop that was obtained in 1953-54. The food article index in 1950, as I mentioned, was 410. In April 1955, it came down to as low as 280 and after this, in April 1957, it is more than 420. In other words, for these two years from April 1955, the food article index has again jumped up to something like 50 per cent. over the April 1955 price index or has assumed the same seriousness as it had done in 1950. If you look to other statistics, you can find a partial explanation. At the

end of the war and after that, currency circulation in the country was to the extent of 1,400 crores. The Government decided that they should bring this figure down in order to bring down the cost figures. By March 1953, this was brought down to Rs. 1,200 crores. Now, in 1957, it has again jumped high and has reached a colossal figure of Rs. 1,600 crores. In other words, in four years' time, currency circulation has increased by 33 per cent. It is no wonder then that the prices of food articles should soar in a way that they have done in these two to three years.

The Finance Minister has come out with his taxation proposals to a high figure of Rs. 100 crores. He wants to mop up the surplus purchasing power that has passed into the hands of the people. He wants also money for the Plan so that, after completing the Plan, the standard of living of the people may go up. The immediate reaction to this colossal taxation is that a sort of dislike for the Plan is likely to be created. The tax-payer, even the smallest man, has begun to wonder whether the Plan is going to succeed tomorrow or not and whether the expected targets will be achieved or not. But in the hope of achieving all these targets, he has been made to pay through the nose—Rs. 100 crores in a year he has to pay in the form of taxes. But if you look at the two-year figure, you will find that the taxation from 1955-56 to the estimated Budget figures of 1957-58, has risen by Rs. 200 crores. Let me give you the figures. In the account figures of 1955-56, you will find that the total revenue received by the State in the form of taxation was 431 crores of rupees. The estimated figures for 1957-58 are Rs. 596 crores. These are anticipated figures. I believe, as has been the usual practice with the Finance Ministry, the ultimate account figures, so far as revenue receipts are concerned, are always much higher. Even assuming these anticipated figures, it works out to Rs. 165 crores plus an anticipated

[Shri Lalchand Hirachand Doshi.] receipt of Rs. 15 crores in the form of compulsory deposits that the Government are forcing the companies to make to the Reserve Bank. The total comes to Rs. 180 crores. If we look at the expenditure side, we will find that all this revenue is going to be spent on the administration. I would like to be enlightened by the hon. Minister, Sir, whether this administrative expenditure includes the expenditure on the Plan. But from the figures, as you will see, that the defence expenditure which was Rs. 172 crores in 1955-56 will go up to Rs. 252 crores by 1957-58, a difference of Rs. 81 crores, or almost 50 per cent. increase in the defence expenditure in two years' time. On civil administration, in 1955-56, the expenditure was Rs. 94 crores. By 1957-58, it will be Rs. 191 crores, a difference of Rs. 97 crores, which is more than double, than what it was two years back. The total of these two figures comes to Rs. 178 crores, more than the revenue that the Finance Minister would be getting from 1955-56 to 1957-58. Thus, Sir, all the extra revenue we are expecting in the form of these increased taxes is going to be spent on civil as well as defence administrations and yet, we have a gap of Rs. 265 crores for the completion of the Plan. This is exclusive, of course, of the additional expenditure that is likely to be incurred due to increased cost which is mounting year after year.

As I have mentioned, food prices are going up and prices of imported items are also heavily going up and all that expenditure has to be added to the anticipated expenditure on the Plan. The Railway Minister, in his remarks, mentioned that he could not take care of the first year's Plan and he could not spend all that he could spend, because he could not get the raw materials that he wanted. The Plan wanted more than a million tons of steel for the first year and he could hardly get 4,00,000 tons. As the Plan progresses, the requirements of steel

by the Railway will go up to as much as 1.6 million tons. It is expected that, as soon as our steel plants begin to operate, there will be a plentiful supply of steel. But I doubt very much if all those plans will really come to the help of the Plan till 1960. And what happens till then? We won't be able, as far as I can see, with our resources in foreign exchange having been so short, to get enough supplies of steel from foreign countries where prices are going up, where shipping and freight charges are going up and the cost of importing steel and other items is steadily going up. And for that reason, Sir, there is a great doubt if we will be able to achieve the targets laid down in our Plan, even though we may be able to raise our funds.

Sir, the taxation proposals hit the common man very hard. The Finance Minister has brought in a new set of tax proposals, the wealth tax and the expenditure tax. To my mind, these ideas are taken from Prof. Kaldor's report and his recommendations. Strange enough, these economists made certain recommendations, and as is the common practice with Government departments, and particularly the Finance Ministry, these recommendations are partially accepted. Prof. Kaldor, when he made those recommendations, he did recommend a wealth tax, he did recommend an expenditure tax, but along with that he made a number of recommendations in other directions which have been largely ignored. He had recommended that the income-tax should be brought down to 43 per cent. of the income, that should be the maximum. Well, in this case the maximum individual direct income would be 77 per cent, while the indirect income would be to the extent of 84 per cent. and that indirect income is to be charged at the higher rate. Prof. Kaldor had recommended that this differentiation should be avoided as it would affect savings. Wealth tax will itself affect savings, because after all the Finance Minister

is anxious that the people should have more savings. And what are we doing? We are taxing the savings of the people. Even in companies when a dividend tax is levied, it is mainly on the savings of the companies. The wealth tax is to be charged irrespective of the fact whether the company makes profit or it does not make profit. In fact, there are several companies which are not making any profit at all, and they will be subjected to this wealth tax. Even the paid-up capital which is not really the wealth of the company itself, but is a capital which is kept with the company as trust for running the business, is to be treated as the company's wealth as well as the shareholder's wealth, and there it will be taxed. Stretching this point a little further, Sir, the same wealth will be taxed more than twice, because if that company happens to have a subsidiary, that subsidiary will be taxed. The main company will be taxed and the individual shareholder will be taxed. This is a wrong principle to my mind that the same asset should be taxed several times in this way. And I do hope, Sir, that the Finance Minister will reconsider his taxation proposals before they are passed by Parliament.

Sir, the feature which was introduced a few months ago—depositing the reserves of the company with the Reserve Bank—is a factor which is going to affect the working of the private sector. It is often mentioned that the original Plan is of Rs. 4,800 crores, which is a totally wrong figure. The Plan as such is for more than Rs. 6,000 crores, if we take into consideration the figures of the private sector along with it. But everybody seems to be concerned with the expenditure under the public sector while the private sector's requirements are forgotten and are not cared for. The private sector has got the responsibility of carrying out its own targets for which funds are needed, and if funds are taken away from them, the resources are reduced and

in that case it will be extremely difficult for the private sector to carry out its responsibility. Sir, the deposits have created a new problem. I had the occasion of approaching an international credit organisation known as the International Finance Corporation for a loan. And when I approached them, they said "Sorry; we cannot look at any proposal from this country in view of the deposit scheme or the legislation that the Government have passed in this respect." Sir, the letter from that organisation is interesting, and I won't take even half a minute to read it. It says:

"We must reluctantly express our concern, however, about the amendment to the Income Tax Act recently adopted in India, which appears, in effect, to freeze a substantial portion of the profits and reserves of companies except for purposes approved by the Government. We fear that this legislation may open the door to regulations that would seriously restrict the ability of legitimate investors to find a sound basis for committing their resources in India. We have conveyed such views to the Indian authorities. Pending the receipt of information as to the availability of adequate guarantees for the exemption of enterprises seriously conceived and engaged in industries beneficial to the Indian economy, we are not in a position to make any decision regarding a specific investment proposal in India. We sincerely hope that such guarantees are contemplated by the Indian Government and that their intentions to this effect will be made known in due course."

You will see, Sir, that the private sector is finding it difficult to raise finance for carrying out the responsibilities that have been placed on it.

(Time bell rings.)

I would only say that the Prime Minister assured the business community at the meeting of the Federation that we do not attach any

[Shri Lalchand Hirachand Doshi.]
sanctity to the Plan and that we can modify it or we can add to it or curtail it as the need arises. For that reason, Sir, if we want to see our Plan a success, let us not create an atmosphere whereby the individual of this country will be scared away, will feel disgusted or will feel that he is being deprived of his legitimate earnings and that a heavy burden of taxation is being imposed on the various sections of the community. For these reasons, Sir, I feel that the

Finance Minister should reconsider his proposals and make the Plan more attractive from the common man's point of view.

MR. DEPUTY CHAIRMAN: The House stands adjourned till 11 A.M. tomorrow.

The House then adjourned at six of the clock till eleven of the clock on Thursday, the 23rd May 1957.