

4545 *Voluntary Surrender of Salaries (Exemption)* [29 APRIL 1954] *from Taxation)* 4546
Amdt. Bill, 1954

THE MINISTER FOR FINANCE (SHRI C. D. DESHMUKH): A statement containing the information for the years 1951-52 and 1952-53 is laid on the Table of the House. [See Appendix VII, Annexure No. 230]. The information for the year 1953-54 is being collected and will be laid on the Table in due course

LANDING OF AIRCRAFT CARRYING FRENCH TROOPS AT DUM DUM

SHRI B. GUPTA (West Bengal): Sir, may I refer to some nationally and perhaps internationally important reports which have appeared in the Calcutta papers. One report says that on the 24th April an American Globemaster carrying French troops to Indo-China landed at Dum Dum Airport and then left after refuelling. Another report says that on the 27th April a Skymaster belonging to the French Air Force landed at Dum Dum and left for Indo-China. Government has not contradicted these reports. This is a matter of the gravest importance.....

MR. CHAIRMAN: They are making enquiries.

MESSAGES FROM THE HOUSE OF THE PEOPLE

I. THE FACTORIES (AMENDMENT) BILL, 1953.

II. THE PREVENTION OF DISQUALIFICATION (PARLIAMENT AND PART C STATES LEGISLATURES) AMENDMENT BILL, 1954.

SECRETARY: Sir, I have to report to the Council the following messages received from the House of the People, signed by the Secretary to the House:

I

"In accordance with the provisions of Rule 156 of the Rules of Procedure and Conduct of Business in the House of the People, I am directed to inform you that the House of the People at its sitting held on the 28th April, 1954, agreed without any amendment to the Factories (Amendment) Bill, 1953 which

was passed by the Council of States at its sitting held on the 9th March, 1954."

II

"In accordance with the provisions of Rule 156 of the Rules of Procedure and Conduct of Business in the House of the People, I am directed to inform you that the House of the People, at its sitting held on the 28th April, 1954, agreed without any amendment to the Prevention of Disqualification (Parliament and Part C States Legislatures) Amendment Bill, 1954 which was passed by the Council of States at its sitting held on the 27th April 1954."

PAPERS LAID ON THE TABLE

INDUSTRIAL FINANCE CORPORATION OF INDIA NOTIFICATION NO. 18/53.

THE DEPUTY MINISTER FOR FINANCE (SHRI A. C. GUHA) : Sir, I lay on the Table, under sub-section (3) of section 43 of the Industrial Finance Corporation Act, 1948, a copy of the Industrial Finance Corporation of India Notification No. 18/53, dated the 16th November, 1953; publishing certain amendments to the General Regulations of the Corporation. [Placed in the Library, see No. S-133/54.]

MR. CHAIRMAN: We will now get back to the discussion of the Voluntary Surrender of Salaries (Exemption from Taxation) Amendment Bill, 1954.

9 A.M.

THE VOLUNTARY SURRENDER OF SALARIES (EXEMPTION FROM TAXATION) AMENDMENT BILL, 1954—*continued*.

THE DEPUTY MINISTER FOR FINANCE (SHRI A. C. GUHA): May I enquire what is the time allotted for this?

MR. CHAIRMAN: 15 minutes more.

SHRI A. C. GUHA: I must get a few minutes to give my reply.

SHRI KISHEN CHAND (Hyderabad): Sir, I will be very brief. I welcome this Bill. It is a very good thing that the Government are enabling Government servants to surrender portions of their salaries. But what I want to point out is that the income-tax pool is divided between the Centre and the States. The States get 55 per cent, and the Centre gets 45 per cent. Now, the tax on the salaries of the Central Government employees is collected on their salaries and this does not go to the divisible pool, while the tax on the salaries of the States' employees goes to the divisible pool. Therefore, by passing this Bill the Centre is going to lose some share of the income-tax. Hon. Members must be aware that by passing this Bill the Centre will get a less share of the income-tax pool, and to that extent it will be contributing more money to the States. So, I would suggest to the hon. the Finance Minister that he should insist on the State Governments that the income-tax portion on the surrendered salary should be contributed to the income-tax pool, so that the Centre may not lose. Sir, I welcome this Bill.

SHRI S. N. DWIVEDY (Orissa): Sir, as the time is limited, I do not want to speak.

SHRI A. C. GUHA: Mr. Chairman, yesterday I limited my observations to most non-controversial things and I expected that nothing controversial will be brought in the discussion, but my hon. friend, Mr. Bhupesh Gupta, would not leave any opportunity.....

SHRI K. S. HEGDE (Madras): For publicity.

SHRI A. C. GUHA: will not leave any opportunity for.....

MR. CHAIRMAN: Making some publicity?

SHRI A. C. GUHA: I did not say that. It was added by Mr. Hegde.

SHRI B. GUPTA (West Bengal): It covers something else.

SHRI A. C. GUHA: He said that this Bill has its limitations. Apparently, this Bill has its limitations. I think that no Bill coming before the House is completely free of limitations. Particularly this Bill has got a very limited scope. It does not affect the officers at all. Still, my hon. friend would insist, as the word 'salary' is there, on talking on the general policy of paying high salaries and also the personnel getting salary. When the Deputy Chairman reminded him of the restricted application of this Bill, he said that he was only trying to bring out some undesirable practices of giving high salaries, and he urged upon us the necessity of reducing salaries. Then he said that salaries should be related to public finance and social considerations. So, I think that if he had been allowed sufficient time, then his peroration could have led him to give a dissertation on the origin of society, the origin of man and the origin of the universe.

SHRI B. GUPTA: The origin of Congressmen also.

SHRI A. C. GUHA: I may also suggest that he would also care to adopt the Cartesian theory that man thinks or exists because he doubts, as then he will be able to doubt all these matters and bring in every thing. I would very much like to present to him through you, Sir, a small quotation from Engels who wrote in 1890 as follows.

SHRI B. GUPTA: Who is quoting scriptures?

SHRI A. C. GUHA: According to the proverb, that should be the monopoly of that side.

MR. CHAIRMAN: No. He says this side also.

SHRI B. C. GHOSE: Which angel is quoting Engels?

SHRI A. C. GUHA: This is the quotation:

"Unfortunately, however, it happens only too often that people think they

have fully understood a new theory and can apply it without more ado from the moment they have mastered its main principles and even not always correctly. And I cannot exempt many of the recent "Marxists" from this reproach for the most amazing rubbish they have produced or uttered."

SHRI B. GUPTA: The hon. Minister must have worked the whole night to dig it up!

SHRI A. C. GUHA: He has also taken some compassion on me. He felt that in the past I was holding some very good ideas and also living in jail along with him or not exactly in the same jail—it may be in the same period—and he is apprehending that there must have been some radical changes in me.

MR. CHAIRMAN: Let us come to the Bill.

SHRI A. C. GUHA: There is nothing to say on the Bill, Sir.

SHRI B. GUPTA: I thought my talk about salary was much more relevant than this.

SHRI A. C. GUHA: I should take up some time of the House so that there may not be much time left to Mr. Gupta for the third reading. Yes, I shall admit there must have been changes in me and I don't regret that because in the social conditions there have been significant changes in recent years. If Mr. Gupta does not consider.....

SHRI B. GUPTA: He will never change.

SHRI A. C. GUHA: _____ the elimination of foreign rule and independence of India to be a change, in the social condition and in the material condition, then I think along with B'ukharin his dialectic materialism has also been liquidated.

Now according to your instruction, Sir, I should come to the Bill but only with one reference to Mr. Gupta again which is more or less concerning the Bill. He has referred to the high salaries paid to our officers. I have tried to compare the salaries paid to officers in the other countries and also in the U.S.S.R. but I learn in the U.S.S.R. the salary goes up to 30,000 roubles a month which is very much higher than the salary we are giving.

SHRI B. GUPTA: Since you are in possession of it, may I know who gets that 30,000 roubles and who are those officers?

DR. P. C. MITRA (Bihar): And where?

SHRI A. C. GUHA: In the U.S.S.R. If you want I can give the figures and the names also but I think that would not be quite right.

MR. CHAIRMAN: We have only 5 minutes more.

SHRI A. C. GUHA: So considering the salaries prevailing in other countries including the Communist countries. I do not think the salaries paid to our officers are in any way to be considered very much undesirable. I had stated in the other House and I would agree even now that there is always scope for improvement. If anybody would urge that there should be further improvement, I will not like to contradict him and I would humbly urge that there would always be scope for improvement and further improvement, but as at present, I do not think there is any reason to be very much ashamed of the salaries that we are paying to our officers. As for the Bill, I don't think there is anything which I can add. It is a very simple Bill. What I stated in my introductory speech I would again like to say, that there are certain officers—not officers in the usual sense—certain persons whose pays have been fixed by Central or Provincial Acts or according to the Constitution and these categories will not cover the **ift.ers** who are usually called officers.

SHRI B. GUPTA: The question may be put. We have understood.

SHRI A. C. GUHA: So if any of these persons would surrender any portion of the salary, that portion should be exempted from income-tax. It is a very simple measure and I think with all his sociological and economic ideas, Mr. Gupta admitted that as far as this Bill goes, it is a welcome measure. So I think the House will accept this Bill.

SHRI GOVINDA REDDY (Mysore): May I seek a clarification? What is the amount of salary surrendered recently since the figures were given last time?

SHRI A. C. GUHA: I have not got the figures with me.

MR. CHAIRMAN: The question is:

"That the Bill to amend the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1950, as passed by the House of the People, be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: We shall now take up the clause by clause consideration of the Bill. There are no amendments.

Clause 2 was added to the Bill.

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

SHRI A. C. GUHA: Sir, I move:

"That the Bill be returned." MR.

CHAIRMAN: Motion moved:

"That the Bill be returned."

DR. SHRIMATI SEETA PARMANAND (Madhya Pradesh): Sir, I will not take much time of the House but would only like to seek information which I did not find being given when an hon. Member asked for it, viz., what is the exact amount which has gone into Government coffers as a result of this

Bill being in force as an Ordinance since 1950 and whether the State, i.e., the Centre, has gained. If the Centre has not gained, what is the advantage of bringing this Bill? If it has lost, i.e., if by surrendering the salaries, the Centre will get less, then the present state would continue. So I should like to know what special advantage there is in bringing this legislation in a hurry. The Ordinance could have lapsed and people could have gone on making whatever surrender they wanted to. If the income-tax had to be paid, they would have made that sur- r minus that tax. I feel that a comprehensive legislation on this subject which would have brought under it not only for salaries but ceiling on properties and dividends etc. should have been brought by the Government and this is exactly the case where I feel there is much room for a comprehensive legislation and not this type of legislation in a hurry.

SHRI B. GUPTA: There are two minutes more. I will speak.

MR. CHAIRMAN: But he has to answer.

SHRI B. GUPTA: I am very glad that the hon. Minister has tried to answer

MR. CHAIRMAN: Had knowledge of Bukharin and Engels?

SHRI B. GUPTA: But I should like to tell him that he has changed considerably and the changes are much too obvious and therefore I would not dilate on that. One of the distinct changes is that he has forgotten the past pledges of the Congress. As far as the salaries in U.S.S.R. are concerned, you, Sir, know from your own experience that the highest salaries paid there are received by the workers in the factories stakhanovites, artists, philosophers and such people. The officials get much lower salaries and the disparity in no case is so high as it is in our country.

MR. CHAIRMAN: It is time. Shri Guha.

SHRI A. C. GUHA: Sir, as for the point made by Dr. Parmanand, I cannot understand how it can be said that the Central Government is going to lose anything by this Bill. Surely whatever may be the amount, a certain amount is to be surrendered to us. I also could not realize how the income-tax share of the Central Government can be less than what it ought to be. Moreover another point which the hon. lady Member made was that the Ordinance might have been allowed to lapse. The Ordinance was in 1950. Now there is an Act of 1950 and in that Act there is a closed list. We are eliminating that closed list and substituting for it an open clause so that anybody who surrenders should get that, exemption.

As for the observations of my hon. friend Shri Bhupesh Gupta, I don't think I need take up any more time in dealing with them. I submit to the Council that the Bill be returned.

MR. CHAIRMAN: The question is:

"That the Bill be returned." The motion was adopted.

THE SPECIAL MARRIAGE BILL, 1952

THE MINISTER FOR LAW (SHRI C. C. BISWAS): Mr. Chairman, I beg to move: *t*

"That the Bill to provide a special form of marriage in certain cases, and for the registration of such and certain other marriages, as reported by the Joint Committee of the Houses, be taken into consideration."

Sir, I had occasion more than once, to explain to the House the general scope of this measure and I do not propose to go over the same ground today. As hon. Members are aware, the Bill was referred to a Joint Select Committee of both Houses of Parliament, consisting of 45 members, 15 from this House and 30 from the other. *t was quite a large committee **and**

thoroughly representative and the Bill was subjected to a very close and careful scrutiny at not less than, I believe, twelve meetings of the Joint Select Committee, and all possible points that could be raised were raised and were very fully discussed. And I must acknowledge, Sir, with gratitude the great assistance which the Joint Committee rendered to us. They have effected considerable improvements in the Bill and if hon. Members will compare the Bill as it has emerged from the Joint Select Committee with the Bill as it was introduced, they will notice the great and substantial changes which have been made.

I might just draw your attention, Mr. Chairman, to one or two broad facts. If you look at the Bill as introduced, you will find that it consisted of only 5 parts. The word "parts" has now been replaced by the word "chapters". The Bill as returned by the Joint Select Committee now consists of as many as 8 chapters, three of them, chapters V, VI and VII, being wholly new. They are additions to the original Bill. All these additions are due to the fact that the Joint Select Committee considered that certain matters which were only referred to briefly in the original Bill should be provided for *in extenso* so that this might be a self-contained measure. For instance, in the old Bill, it was provided that the Indian Divorce Act shall apply to marriages solemnized under this Act, while what the Select Committee has done is to set out in detail all the provisions under which divorce and dissolution of marriage will be permitted. This necessitated the insertion of a complete chapter by itself. Then again, Sir, there are other provisions regarding procedure—of course that was in connection with the question of divorce—as to what were the steps to be taken, how divorce was to be obtained and so forth. That accounted for the addition of a second new chapter. Then we also provided for the restitution of conjugal rights and for judicial separation, and that again is a new chapter which did not