

Tuesday, 17th July, 1957

# LOK SABHA DEBATES

**Second Series**

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**SECOND SESSION, 1957**

*(Vol. III: contains Nos. 1 to 10)*

**LOK SABHA SECRETARIAT  
NEW DELHI**

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*N.B. The sign + above a name of a Member on Questions, which were orally answered, indicates that the Question was actually asked on the floor of the House by that Member.*

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**BOB SABHA**  
**ALPHABETICAL LIST OF MEMBERS**

‘A’

‘B’

Abdul Latif, Shri (Bijnor).	Badan Singh, Ch. (Bisauli).
Achali Singh, Seth (Agra).	Bagdi, Shri Maganlal (Hoshangabad).
Achar, Shri K. R. (Mangalore).	Bahadur Singh, Shri (Ludhiana— Reserved—Sch. Castes).
Achint Ram, Lala (Patiala).	Bajaj, Shri Kamalnayan Jammalal (Wardha).
Agadi, Shri Sangappa Andanappa (Koppal).	Bakliwal, Shri Mohanlal (Durg).
Agrawal, Shri Manakbhai (Mandu- sur).	Balakrishnan, Shri S. C. (Dindigul— Reserved—Sch. Castes).
Alit Singh, Shri (Bhatinda—Reserved —Sch. Castes).	Baldev Singh, Sardar (Hoshiarpur).
Alva, Shri Joachim (Kanara).	Balmiki, Shri Kanhaiya Lal (Buland- shahr—Reserved—Sch. Castes).
Ambalam, Shri P. Subbiah (Rama- nathapuram).	Banerjee, Shri Santosh Kumar (Cooch-Behar).
Amjad Ali, Shri (Dhubri).	Banerjee, Shri "Pramathanath (Contai).
Amjanappa, Shri B. (Nellore— Reserved—Sch. Castes).	Banerjee, Shri S. M. (Kanpur).
Anthony, Shri Frank (Nominated— Anglo-Indians).	Banerji, Shri Pulin Behari, (Luck- now).
Arumugham, Shri R. S. (Srivilli- puthur—Reserved—Sch. Castes).	Banerji, Dr. Ram Goti (Bankura).
Arumugham, Shri S. R. (Namakkal— Reserved—Sch. Castes).	Bangshi Thakur, Shri (Tripura— Reserved—Sch. Tribes).
Ashanna, Shri K. (Adilabad).	Barman, Shri Upendranath (Cooch- Behar—Reserved—Sch. Castes).
Assar, Shri Premji R. (Ratnagiri).	Barrow, Shri A. E. T. (Nominated— Anglo-Indians).
Atchamamba, Dr. Komaraju (Vijaya- vada).	Barua, Shri Hem (Gauhati).
Awasthi, Shri Jagdish (Bilhaur).	Barupal, Shri Panna Lal (Bikaner— Reserved—Sch. Castes).
Ayyakannu, Shri M. (Nagapattinam— Reserved—Sch. Castes).	Basappa, Shri C. R. (Tiptur).
Ayyangar, Shri M. Ananthasayanam (Chittoor).	Basumatari, Shri Dharanidhar (Gos- para—Reserved—Sch. Tribes).
Asad, Maulana Abul Kalam (Gurgaon).	

## 'B'—contd.

Beck, Shri Ignace (Lohardaga).  
 Bhadoria, Shri Arjun Singh (Etawah).  
 Bhagat, Shri Baliram (Shahabad).  
 Bhagavati, Shri Bijoy Chandra (Darrang).  
 Bhakt Darshan, Shri (Garhwal).  
 Bhanja Deo, Shri Laxmi Narayan (Keonjhar).  
 Bhargava, Pt. Mukat Behari Lal (Ajmer).  
 Bhargava, Pt. Thakur Das (Hissar).  
 Bharucha, Shri Naushir Cursetji (East Khandesh).  
 Bhatkar, Shri Laxmanyaoji Shrawanji (Akola—Reserved—Sch. Castes).  
 Bhattacharyya, Shri Chapala Kanta (West Dinajpur).  
 Bhogji Bhai Shri P. B. Banswara—Reserved—Sch. Tribes).  
 Bholi Sardar, Shri (Saharsa—Reserved—Sch. Castes).  
 Bidari, Shri Ramappa Balappa (Bijapur South).  
 Birbal Singh, Shri (Jaunpur).  
 Birendra Bahadur Singhji, Shri (Raipur).  
 Borooah, Shri Prafulla Chandra (Sibsagar).  
 Bose, Shri P. C. (Dhanbad).  
 Brahm Prakash, Shri (Delhi Sadar).  
 Brajeshwar Prashad, Shri (Gaya).  
 Braj Raj Singh, Shri (Firozabad).  
 Brij Narayan, Brijesh, Pandit (Shivpuri).

## 'C'

Chakravarthy, (Shrimati Renu (Basirhat).  
 Chanda, Shri Anil Kumar (Birbhum).

## 'C'—contd.

Chandak, Shri Bhikulal Lakhmichand.  
 Chandra Shankar, Shri (Broach).  
 Chandramani, Kalo Shri (Sundargarh).  
 Chaturvedi, Shri Rohanlal (Etah).  
 Chaudhuri, Shri Tridib Kumar (Berhampore).  
 Chavhan, Shri D. R. (Karad).  
 Chawda, Shri Akbar (Banaskantha).  
 Chettiar, Shri R. Ramanathan (Pudukkottai).  
 Choudhry, Shri C. L. (Hajipur—Reserved—Sch. Castes).  
 Choudhury, Shri Suresh Chandra (Dumka).  
 Chuni Lal, Shri (Ambala—Reserved—Sch. Castes).  
 'D'  
 Damani, Shri Surajratan Fatehchand (Jalore).  
 Damar, Shri Amar Singh (Jhabua—Reserved—Sch. Tribes).  
 Dange, Shri Shripad Amrit (Bombay City Central).  
 Dasappa, Shri H. C. (Bangalore).  
 Dasaratha Deb, Shri (Tripura).  
 Das, Shri Kamal Krishna (Birbhum—Reserved—Sch. Castes).  
 Das, Dr. Mono Mohan (Asansol—Reserved—Sch. Castes).  
 Das, Shri Nayantara (Monghyr—Reserved—Sch. Castes).  
 Das, Shri Ramdhani (Nawada—Reserved—Sch. Castes).  
 Das, Shri Shree Narayan (Darbhanga).  
 Dasgupta, Shri Bibhuti Bhushan (Purulia).  
 Datar, Shri Balwant Nagaria (Belgaum).  
 Daulta, Shri Pratap Singh (Jhajjar).

## D—contd.

Deb, Shri Narasingha Malla Ugal Sanda (Midnapur).  
 Deb, Shri P. G. (Angul).  
 Deo, Shri Pratap Keshari (Kala-handi).  
 Deo, Shri Shanker (Gulbarga—Reserved—Sch. Castes).  
 Desai, Shri Morarji R. (Surat).  
 Deshmukh, Shri K. G. (Ramtek).  
 Deshmukh, Dr. Panjabrao S. (Amravati).  
 Dhanagar, Shri Banshi Das (Mainpuri).  
 Dharmalingam, Shri R. (Tiruvannamalai).  
 Dige, Shri Shankarrao Khanderao (Kolhapur—Reserved—Sch. Castes).  
 Dindod, Shri Jaljibhai Koyabhai (Dohad—Reserved—Sch. Tribes).  
 Dinesh Singh, Shri (Banda).  
 Dora, Shri Dippala Suri (Parvathipuram).  
 Drohar, Shri Shivadin (Hardoi—Reserved—Sch. Castes).  
 Dube, Shri Mulchand (Farrukhabad).  
 Dubliah, Shri Vishnu Sharan (Sardhana).  
 Dwivedi, Shri M. L. (Hamirpur).  
 Dwivedy, Shri Surendranath (Kendrapara).

## E

Echaran, Shri V. Iyyan (Palghat).  
 Elayaperumal, Shri L. (Chidambaram—Reserved—Sch. Castes).  
 Elias, Shri Muhammed (Howrah).

## G

Gaekwad, Shri Fatesinghrao Pratapsinhrao (Baroda).  
 Gaekwad, Shri Bhauraao Krishnarao (Nasik).

## G—contd.

Ganapathy, Shri T. (Trichendur).  
 Gandhi, Shri Feroze (Rai Bareli).  
 Gandhi, Shri Maneklal Maganlal (Panchmahals).  
 Ganga Devi, Shrimati (Unnao—Reserved—Sch. Castes).  
 Ganpati Ram, Shri (Jaunpur—Reserved—Sch. Castes).  
 Gautam, Shri Chintaman Dhivruji (Balaghat).  
 Ghodasar, Thakor Shri Fatehsinhji Ratansinhji.  
 Ghosal, Shri Aurobindo (Uluberia).  
 Ghose, Shri Bimal Coomar (Barrackpore).  
 Ghose, Shri Subiman (Burdwan).  
 Ghosh, Shri Atulya (Asansol).  
 Ghosh, Shri Mohmdra Kumar (Jamshedpur).  
 Godsora, Shri Sambhu Charan (Singhbhum—Reserved—Sch. Tribes).  
 Gohain, Shri Chowkhamoon (Nominated—Assam Tribal Areas).  
 Gohokar, Dr Deorao Yeshwantrao (Yeotmal).  
 Gopalan, Shri Ayillath Kuttieri (Kasergod).  
 Goray, Shri Narayan Ganesh (Poona).  
 Gounder, Shri N. P. Shanmuga (Tindivanam).  
 Gounder, Shri A. Doraiswami (Tiruppattur).  
 Gounder, Shri K. Periaswami (Karur).  
 Govind Das, Seth (Jabalpur).  
 Guha, Shri Arun Chandra (Barasat).  
 Gupta, Shri Chheda Lal (Hardoi).  
 Gupta, Shri Sadhan Chandra (Calcutta—East).

## 'T'—contd.

**T**

Hajarnavis, Shri Ramchandra Martand (Bhandara).

Halder, Shri Kansari (Diamond Harbour—Reserved—Sch. Castes).

Harvani, Shri Ansar (Fatehpur).

Hanada, Shri Subodh (Midnapur—Reserved—Sch. Tribes).

Hathi, Shri Jaisukhlal Lal Shanker (Halar).

Hazarika, Shri Jogendra Nath (Dibrugarh).

Heda, Shri H. C. (Nizamabad).

Hukam Singh, Sardar (Bhatinda).

Hynniewta, Shri Hoover (Autonomous Districts—Reserved—Sch. Tribes).

## 'T'

Imam, Shri J. M. Mohamed (Chitaldrug).

Iqbal Singh, Sardar (Ferozepur).

Iyer, Shri S. Kaswara (Trivandrum).

## 'Y'

Jadhav, Shri Yadav Narayan (Malegaon).

Jagjivan Ram, Shri (Sasaram—Reserved—Sch. Castes).

Jain, Shri Ajit Prasad (Saharanpur).

Jain, Shri Mool Chand (Kaithal).

Jaipal Singh, Shri (Ranchi West—Reserved—Sch. Tribes).

Jangde, Shri Resham Lal (Bilaspur).

Jadhe, Shri Keshavrao Marutirao (Baramati).

Jena, Shri Kanhu Charan (Balasore—Reserved—Sch. Castes).

Jhunjhunwala, Shri Banarsi Prasad (Bhagalpur).

Jinachandran, Shri M. K. (Telli-chery).

Jogendra Singh, Sardar (Bhauraich).

Jogendra Sen, Shri (Mandi).

Joshi, Shri Anand Chandee (Shahdoi).

Joshi, Shrimati Subhadra (Ambala).

Joshi, Shri Lilaiah (Shajapur).

Jyotishi, Pandit Jwala Prasad (Sagar).

**K**

Kale, Shrimati Anasuyabai (Nagpur).

Kalika Singh, Shri (Azamgarh).

Kamble, Dr. Devrao Namdevrao Pathrikar (Nanded—Reserved—Sch. Castes).

Kamble, Shri Bapu Chandrasen (Kopargaon).

Kanakasabai, Shri R. Pillai (Chidambaram).

Kanungo, Shri Nityanand (Cuttack).

Kar, Shri Prabhat (Hooghly).

Karmarkar, Shri D. P. (Dharwar North).

Karni Singhji, Shri (Bikaner).

Kasliwal, Shri Nemi Chandra (Kotah).

Katti Shri D. A. (Chitodi).

Kayal, Shri Pareah Nath (Basirhat—Reserved—Sch. Castes).

Kedaria, Shri Chhaganlal Madaribhat (Mandvi—Reserved—Sch. Tribes).

Keshar Kumari, Shrimati (Raipur—Reserved—Sch. Tribes).

Keshava, Shri N. (Bangalore City).

Keskar, Dr. B. V. (Musafirkhana).

Khadilkar, Shri Raghunath Keshav (Ahmednagar).

Khadiwala, Shri Kanhaiyalal (Indore).

Khan, Shri Osman Ali (Kurnool).

Khan, Shri Sadath Ali (Warangal).

Khan, Shri Shahnawaz (Meerut).

Khedkar, Shri Gopalrao Bajirao (Akola).

Khimji, Shri Bhawanji A. (Kutch).

## A—contd.

Khude Bukah, Shri Mohammed (Marsabitbed).  
 Khaawaaja, Shri Jemai (Aligarh).  
 Kistaiya, Shri Surti (Bastar—Reserved—Sch. Tribes).  
 Kodiyan, Shri P. K. (Quilon—Reserved—Sch. Castes).  
 Koratkar, Shri Vinayak Rao K. (Hyderabad).  
 Kotoki, Shri Lladdhar (Nowgong).  
 Kottukapally, Shri George Thomas (Moovattupuzha).  
 Kripalani, Acharya J. B. (Sitamarhi).  
 Kripalani, Shrimati Sucheta (New Delhi).  
 Krishna Chandra, Shri (Jaleswar).  
 Krishna, Shri M. R. (Karimnagar—Reserved—Sch. Castes).  
 Krishnaiyah, Shri D. Balarama (Gudivada).  
 Krishnamachari, Shri T. T. (Madras South).  
 Krishnappa, Shri M. V. (Tumkur).  
 Krishna Rao, Shri Mandali Venkata (Masulipatnam).  
 Krishnaswamy, Dr. A. (Chingleput).  
 Kumaran, Shri M. K. (Chirayinkil).  
 Kumbhar, Shri Banamali (Sambalpur—Reserved—Sch. Castes).  
 Kunhan, Shri P. (Palghat—Reserved—Sch. Castes).  
 Kureel, Shri Baij Nath (Rae Bareli—Reserved—Sch. Castes).

## B—contd.

Laskar, Shri Nibaran Chandra (Cachar—Reserved—Sch. Castes).

Laxmi Bai, Shrimati Sangam (Vicarabad).

## C

Maftida Ahmed, Shrimati (Jorhat).  
 Mañagaonkar, Shri Bhausaheb Rao saheb (Kolhapur).  
 Mahanty, Shri Surendra (Dhenkanal).  
 Mahendra Pratap, Raja (Mathura).  
 Majhi, Shri Ram Chandra (Mayurbhanj—Reserved—Sch. Tribes).  
 Majithia, Sardar Surjit Singh (Tarn-Taran).  
 Maiti, Shri Nikunja Bihari (Ghatal).  
 Malliah, Shri U. Srinivasa (Udipi).  
 Malaviya, Pandit Govind (Sultanpur).  
 Malaviya, Shri Keshva Deva (Beati).  
 Malvia, Shri Kanhaiyalal Bherulal (Shajapur—Reserved—Sch. Castes).  
 Malviya, Shri Motilal (Khajuraho—Reserved—Sch. Castes).  
 Manaen, Shri T. (Darjeeling).  
 Manay, Shri Gopal Kaluji (Bombay City Central—Reserved—Scheduled Castes).  
 Mandal, Shri Jailal (Khagaria).  
 Mandal, Dr. Pashupati (Bankura—Reserved—Sch. Castes).  
 Maniyangadan, Shri Mathew (Kottayam).  
 Manjula Debi, Shrimati (Goalpara).  
 Masani, Shri M. R. (Ranchi—East).  
 Masuriya Din, Shri (Phulpur—Reserved—Sch. Castes).  
 Matera, Shri Laxman Mahadu (Thana—Reserved—Sch. Tribes).  
 Mathur, Shri Harish Chandra (Pali).  
 Mathur, Shri Mathur Das (Nagpur).  
 Matin, Shri S. A. (Ghridih).  
 Mehdi, Shri Syed Ahmed (Rampur).

## D

Lachhi Ram, Shri (Hamirpur—Reserved—Sch. Castes).  
 Lachman Singh, Shri (Nominated—Andaman and Nicobar Islands).  
 Lakiri, Shri Jitendra Nath (Serampore).  
 Lal, Shri Ram Shanker (Domariam).

## ‘M’ —contd

Mehta, Shri Balwantray Gopalji (Gohilwad).  
 Mehta, Shri Jaswant Raj (Jodhpur).  
 Melkote, Dr G S (Raichur).  
 Menon, Dr K B (Badagara).  
 Menon, Shri V K Krishna (Bombay City North).  
 Menon, Shri T C Narayananakutty (Mukundapuram).  
 Minumata, Shrimati Agamadas Guru (Baloda Bazar— Reserved—Sch Castes).  
 Mishra, Shri Bhagwan Din (Kaisarganj).  
 Mishra, Shri Bibhuti (Bagaha).  
 Mishra, Shri Lalit Narayan (Saharsa).  
 Mishra, Shri Mathura Prasad (Begusarai).  
 Mishra, Shri Shyam Nandan (Jainagar).  
 Misra, Shri Raghubar Dayal (Bulandshahr).  
 Misra, Shri Raja Ram (Faizabad).  
 Mohan Swaroop, Kanwar (Pilibhit).  
 Mohideen, Shri M Gulam (Dindigul).  
 Mohiuddin, Shri Ahmed (Secunderabad).  
 Munisamy, Shri N R (Vellore).  
 Morarka, Shri Radheshyam Ramkumar (Jhunjhunu).  
 More, Shri Jayawant Ghanshyam (Sholapur).  
 Mukerjee, Shri Harendra Nath (Calcutta—Central).  
 Mullick, Shri Baishnav Charan (Kendrapara—Reserved—Sch Castes).  
 Murmu, Shri Paika (Rajmahal—Reserved—Sch Tribes).  
 Murthy, Shri B S (Kakinada—Reserved—Sch. Castes).  
 Musafir, Giani Gurmukh Singh (Amritsar).  
 Muthukrishnan, Shri M (Vellore—Reserved—Sch. Castes).  
 Nadar, Shri P Thanulungom (Nagercoil).  
 Naidu, Shri R Govindarajulu (Tiruvalluvar).

## ‘N’ —contd.

Naidu, Shri T D Muthukumara-sami (Cuddalore).  
 Nair, Shri C Krishnan (Outer Delhi).  
 Nair, Shri K P Kuttikrishnan (Kochikode).  
 Nair, Shri P K Vasudevan (Thiruvella).  
 Naldurgkar, Shri Venketrao Shrinivasrao (Osmanabad).  
 Nallakoya, Shri Koyyalat (Nominated—Laccadive, Minicoy and Aminidvi Islands).  
 Nanda, Shri Gulzarilal (Sabarkantha).  
 Nanjappan, Shri C (Nilgiris).  
 Naraundin, Shri (Shahjahanpur—Reserved—Sch Castes).  
 Narasimhan, Shri C R (Krishnagiri).  
 Narayanasamy, Shri R (Periyakulam).  
 Naskar, Shri Purendu Sekhar (Diamond Harbour).  
 Nathavani, Shri Narendrabhai P. (Sorath).  
 Nath Pai, Shri (Rajapur).  
 Nayak, Shri Mohan (Ganjam—Reserved—Sch Castes).  
 Nayar, Dr Sushila (Jhansi).  
 Nayar, Shri V P (Quilon).  
 Nehru, Shri Jawaharlal (Phulpur).  
 Nehru, Shrimati Uma (Sitapur).  
 Nek Ram, Shri (Mahore—Reserved—Sch Castes).  
 Neswi, Shri T R (Dharwar South).

## ‘O’

Onkar Lal, Shri (Kotah—Reserved—Sch Castes).  
 Oza, Shri Ghanshyam Lal (Zalawad).

## ‘P’

Padalu, Shri Kankipati Veeranna (Golugonda — Reserved — Sch Tribes).  
 Padam Dev, Shri (Chamba).  
 Pahadia, Shri Jagan Nath Prasad (Sawai Madhopur—Reserved—Sch. Castes).  
 Palaniandi, Shri M (Perambalur).

**T—contd.**

Palchoudhuri, Shrimati Ila (Nabdwip).  
 Pande, Shri C. D. (Naini Tal).  
 Pandey, Shri Kashi Nath (Hata).  
 Pandey, Shri Sarju (Rasra).  
 Pangarkar, Shri Nagorao Karojee (Parbhani).  
 Panigrahi, Shri Chintamani (Puri).  
 Panna Lal, Shri (Faizabad—Reserved—Sch. Castes).  
 Parmar, Shri Karsandas Ukabhai (Ahmedabad — Reserved — Sch. Castes).  
 Parmar, Shri Deenabandhu (Udaipur—Reserved—Sch. Tribes).  
 Parmar, Shri Yeshwant Singh (Mahasu).  
 Parulekar, Shri Shamrao Vishnu (Thana).  
 Parvathi Krishnan, Shrimati M. (Coimbatore).  
 Patel, Shrimati Maniben Vallabhbhai (Anand).  
 Patel, Shri Nanubhai Nichhabhai (Bulsar—Reserved—Sch. Tribes).  
 Patel, Shri Purushottamdas R. (Mehsana).  
 Patel, Shri Rajeshwar (Hajipur).  
 Patil, Shri Balasaheb (Miraj).  
 Patil, Shri Nana (Satara).  
 Patil, Shri Rakhamaji (Dhondiba Bhir).  
 Patil, Shri S. K. (Bombay City South).  
 Patil, Shri Uttamrao Laxman (Dhulia).  
 Patnaik, Shri Uma Charan (Ganjam).  
 Pillai, Shri S. C. C. Anthony (Madras North).  
 Pillai, Shri P. T. Thanu (Tirunelveli).  
 Pocker Sahib, Shri B. (Manjeri).  
 Prabhakar, Shri Naval (Outer Delhi—Reserved—Sch. Castes).  
 Pragi Lal, Chaudhari (Sitapur— Reserved—Sch. Castes).

**T—contd.**

Prasad, Shri Mahadeo (Gerakhpur— Reserved—Sch. Castes).  
 Prodhan, Shri Bijaya Chandrasingh (Kalahandi—Reserved—Sch. Tribes).  
 Punnoose, Shri P. T. (Ambalapuzha).  
  
**T'**  
 Radha Mohan Singh, Shri (Ballia).  
 Radha Raman, Shri (Chandni Chowk).  
 Raghbir Sahai, Shri (Budaun).  
 Raghunath Singh, Shri (Varanasi).  
 Raghunath Singhji, Shri (Barmer).  
 Raghuramaiah, Shri Kotha (Guntur).  
 Rahman, Shri M. Hifzur (Amroha).  
 Rai, Shri Khushwaqt (Kher).  
 Raj Bahadur, Shri (Bharatpur).  
 Rajiah, Shri Devanapalli (Nalgonda— Reserved—Sch. Castes).  
 Raju, Shri Pusapati Vijayarama Gajapathi (Visakhapatnam).  
 Raju, Shri D. S. (Rajahmundry).  
 Rajyalaxmi, Shrimati Lalita (Hazaribagh).  
 Ramakrishnan, Shri Peelamedu Rangaswamy Naidu (Pollachi).  
 Raman, Shri Uddaraju (Naraspur).  
 Raman, Shri Pattabhi C. R. (Kumbakonam).  
 Ramanand Shastri, Swami (Bara Banki—Reserved—Sch. Castes).  
 Ramananda Tirtha, Swami (Aurangabad).  
 Ramaswami, Shri S. V. (Salem).  
 Ramaswamy, Shri K. S. (Gobichettipalayam).  
 Ramaswamy, Shri Puli (Mahbubnagar—Reserved—Sch. Castes).  
 Rameshwar Rao, Shri J. (Mahbubnagar).  
 Ram Garib, Shri (Basti—Reserved— Sch. Castes).  
 Ram Krishan, Shri (Mahendergarh).  
 Rampure, Shri Mahadevappa Y. (Gulbarga).

## 'R'—contd.

Ram Saran, Shri (Moradabad).  
 Ram Subhag Singh, Dr. (Sasaram).  
 Ranbir Singh, Ch. (Rohtak).  
 Rane, Shri Shivram Rango (Buldana).  
 Ranga, Shri N. G. (Tenali).  
 Rangarao, Shri M. Sri (Karimnagar).  
 Rao, Shri B. Rajagopala (Srikakulam).  
 Rao, Shri Devulapalli Venkateswar (Nalgonda).  
 Rao, Shri Etikala Madhusudan (Mahbubabad).  
 Rao, Shri P. Hanumanth (Medak).  
 Rao, Shri R. Jagannath (Koraput).  
 Rao, Shri T. B. Vittal (Khammam).  
 Raut, Shri Bhola (Champanar—Reserved—Sch. Castes).  
 Raut, Shri Rajaram Balkrishna (Kolaba).  
 Ray, Shrimati Renuka (Malda).  
 Reddy, Shri Chegireddy Bali (Markapur).  
 Reddy, Shri K. C. (Kolar).  
 Reddy, Shri R. Lakshmi Narasa (Nellore).  
 Reddy, Shri T. Nagi (Anantapur).  
 Reddy, Shri R. Narapa (Ongole).  
 Reddy, Shri Vutukuru Rami (Cuddapah).  
 Reddy, Shri K. V. Ramakrishna (Hindupur).  
 Reddy, Shri T. N. Vishwanatha (Rajampet).  
 Roy, Shri Biren (Calcutta—South West).  
 Roy, Shri Bishwanath (Salempur).  
 Runglung Suisa, Shri (Outer Manipur—Reserved—Sch. Castes).  
 Rup Narain, Shri (Mirzapur—Reserved—Sch. Castes).

## 'S'

Sadhu Ram, Shri (Jullundur—Reserved—Sch. Castes).  
 Sahodrabai, Shrimati (Sagar—Reserved—Sch. Castes).  
 Sahu, Shri Bhagabat (Balasore).  
 Sahu, Shri Rameshwar (Darbhanga—Reserved—Sch. Castes).  
 Saigal, Sardar Amar Singh (Janjir).  
 Saksena, Shri Shibban Lal (Maharajganj).  
 Salunke, Shri Balasaheb (Khed).  
 Salam, Shri M. K. M. Abdul (Tiruchirappalli).  
 Samanta, Shri Satis Chandra (Tamluk).  
 Samantsinhar, Dr. N. C. (Bhubaneswar).  
 Sambandam, Shri K. R. (Nagapattinam).  
 Sampath, Shri E. V. K. (Namakkal).  
 Sanganna, Shri Toyaka (Koraput—Reserved—Sch. Tribes).  
 Sankarapandian, Shri M. (Tenkasi).  
 Sarhadi, Shri Ajit Singh (Ludhiana).  
 Satis Chandra, Shri (Bareilley).  
 Satyabhama Devi, Shrimati (Nawada).  
 Satyanarayana, Shri Biddika (Parvathipuram—Reserved—Sch. Tribes).  
 Scindia, Shrimati Vijaya Raje (Guna).  
 Selku, Shri Mardi (West Dinajpur—Reserved—Sch. Tribes).  
 Sen, Shri Asoka Kumar (Calcutta—North-West).  
 Sen, Shri Phani Gopal (Purnea).  
 Seth, Shri Bishanchandar (Shahjahanpur).  
 Shah, Shrimati Jayaben Vajubhai (Girnar).  
 Shah, Shri Manubhai (Madhya Saurashtra).

— contd.

Shah, Shri Manvendra (Tehri Garhwal).  
 Shakuntala Devi, Shrimati (Banka).  
 Shankariah, Shri M. (Mysore).  
 Sharma, Shri Diwan Chand (Gurdaspur).  
 Sharma, Shri Harish Chandra (Jaipur).  
 Sharma, Pandit Krishna Chandra (Hapur).  
 Sharma, Shri Radha Charan (Gwalior).  
 Shastry Pandit Hiralal (Sawai Madhopur).  
 Shastry, Shri Lal Bahadur (Allahabad).  
 Shivananjappa, Shri M. K. (Mandy).  
 Shobha Ram, Shri (Alwar).  
 Shukla, Shri Vidya Charan (Baloda Bazar).  
 Siddananjappa, Shri H. (Hassan).  
 Siddiah, Shri S. M. (Mysore—Reserved—Sch. Castes).  
 Singh, Shri Awadhesh Kumar (Katihar).  
 Singh, Shri Babunath (Sarguja—Reserved—Sch. Tribes).  
 Singh, Shri Chandikeshwar Saran (Sarguja).  
 Singh, Shri Digvijaya Narain (Pupri).  
 Singh, Shri Dinesh Pratap (Gonda).  
 Singh, Shri Har Prasad (Ghazipur).  
 Singh, Shri Kamal Narain (Shahdol—Reserved—Sch. Tribes).  
 Singh, Shri Kamal (Buxar).  
 Singh, Shri Laisram Achaw (Inner Manipur).  
 Singh, Shri Mahendra Nath (Maharajganj).  
 Singh, Shri Rajendra (Chapra).

— contd.

Singh, Shri Tribhuwan Narayan (Chandauli).  
 Sinha, Shri Anirudh (Madhubani).  
 Sinha, Shri Banarsi Prasad (Monghyr).  
 Sinha, Shri Gajendra Prasad (Palsmau).  
 Sinha, Shri Jhulan (Siwan).  
 Sinha, Shri Kailash Pati (Nalanda).  
 Sinha, Shri Satyendra Narayan (Aurangabad).  
 Sinha, Shri Sarangdhar (Patna).  
 Sinha, Shri Satya Narayan (Samastipur).  
 Sinha, Shrimati Tarkeshwari (Barh).  
 Sinhasan Singh, Shri (Gorakhpur).  
 Siva, Dr. M. V. Gangadhara (Chittoor—Reserved—Sch. Castes).  
 Sivaraj, Shri N. (Chingleput—Reserved—Sch. Castes).  
 Snatak, Shri Nardeo (Aligarh—Reserved—Sch. Castes).  
 Sonawane, Shri Tayappa (Sholapur—Reserved—Sch. Castes).  
 Sonule, Shri Harihar Rao (Nanded).  
 Somani, Shri G. D. (Dausa).  
 Soren, Shri Debi (Dumka—Reserved—Sch. Tribes).  
 Subbaroyan, Dr. P. (Tiruchengode).  
 Subramanyam, Shri Tekur (Bellary).  
 Sugandhi, Shri Murigeppa Siddappa (Bijapur North).  
 Sultan, Shrimati Maiamaona (Bhopal).  
 Supakar, Shri Shraddhakar (Sambalpur).  
 Sumat Prasad, Shri (Muzaffarnagar).  
 Sunder Lal, Shri (Sahaspur—Reserved—Sch. Castes).  
 Suryanarayananmurthy, Shri Missula (Golugonda).  
 Surya Prasad, Shri (Gwalior—Reserved—Sch. Castes).

'S'— contd.

Swami, Shri V. N. (Chanda).  
 Swaran Singh, Sardar (Jullundur).  
 Syed Mahmud, Dr. (Gopalganj).

'T'

Tahir, Shri Mohammed (Kishanganj).  
 Tantia, Shri Rameshwar (Sikar).  
 Tangamani, Shri K. T. K. (Madurai).  
 Tewari, Shri Dwarikanath (Cachar).  
 Thakore, Shri Motisinh Bahadursinh (Patan).  
 Thevar, Shri U. Muthuramalinga (Sriviliputhur).  
 Thummaiah, Shri Dodda (Kolar—Reserved—Sch. Castes).  
 Thirumal Rao, Shri M. (Kakinada).  
 Thomas, Shri A. M. (Ernakulam).  
 Tiwari, Shri Babu Lal (Nimar Khandwa).  
 Tiwari, Shri Ram Sahai (Khajuraho).  
 Tiwary, Pandit Dwarka Nath (Kesaria).  
 Tripathi, Shri Vishwambhar Dayal (Unnao).  
 Tula Ram, Shri (Etawah—Reserved—Sch. Castes).  
 Tyagi, Shri Mahavir (Dehra Dun).  
 Tyabji, Shri Saif F B (Jalna)

'U'

Uike, Shri M. G. (Mandla—Reserved—Sch. Tribes).  
 Umrao Singh, Shri (Ghosi).  
 Upadhyaya, Pandit Munishwar Dutt (Pratapgarh).  
 Upadhyaya, Shri Shiva Datt (Rewa).

'V'

Vajpayee, Shri Atal Bihari (Balrampur).  
 Valvi, Shri Laxman Vedu (West Khandesh—Reserved—Sch. Tribes).  
 Varma, Shri B. B. (Champaran).  
 Varma, Shri Manikya Lal (Udaipur).  
 Varma, Shri Ramsingh Bhai (Nimar).  
 Vedakumari, Kumari M. (Eluru).  
 Venkatasubbaiah, Shri Pendekanti (Adoni).  
 Verma, Shri Ramji (Deoria).  
 Vijaya Raje, Shrimati (Chatra).  
 Vishwanath Prasad, Shri (Azmagarh—Reserved—Sch. Castes).  
 Vyas, Shri Ramesh Chandra (Bhawara).  
 Vyas, Shri Radhelal (Ujjain).

'W'

Wadiwa, Shri Narayan Maniramji (Chhindwara—Reserved—Sch. Tribes).  
 Warrior, Shri K. K. (Trichur).  
 Wasnik, Shri Balkrishna (Bhandara—Reserved—Sch. Castes).  
 Wilson, Shri John N (Mirzapur).  
 Wodeyar, Shri K G (Shimoga).

'Y'

Yadav, Shri Ram Sewak (Bara Banki).  
 Yajnik, Shri Indulal Kanaiyalal (Ahmedabad).

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### **The Deputy-Speaker**

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**Shrimati Renu Chakravarty**

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Shri M. Ayyakannu.  
Shri Ram Krishan.  
Shri Kamal Krishna Das.  
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Shri Rungbung Suisa.  
Shri B. L. Chandak.  
Shri K. R. Achar.  
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Shri Karsandas Parmar.  
Shri Yadav Narayan Jadhav.  
Shri Harish Chandra Sharma.  
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Shri Naval Prabhakar.  
Shri Jeswantraj Mehta.  
Shri Motilal Malviya.  
Shri Kamal Singh.  
Shri Atal Bihari Vajpayee.  
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Shrimati Uma Nehru.  
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Shri K. R. Sambandam  
Shri S A Agadi  
Shri Jagan Nath Prasad Pahadia  
Shri Sunder Lal  
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Shri Gopalrao Khedkar.  
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Shri M. Thirumala Rao.  
Shri J Rameshwar Rao.  
Shri C R Narasimhan  
Shri Amjad Ali  
Shri R Ramanathan Chettiar.  
Shri Ahmed Mohiuddin  
Shrimati Renuka Ray  
Shri Uma Charan Patnaik  
Shri Raghbir Saha  
Pandit Dwarka Nath Tiwary.  
Shri Govind Malaviya  
Shri R L Jangde  
Shri N C Kasliwal  
Shri Dodda Thimmaiah  
Shri M L Dwivedi  
Shri A E T Barrow  
Shri V P Nayar  
Shri R K Khadilkar  
Shri B K Gaikwad  
Shri Shraddhakar Supakar

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Shri Digvijaya Narain Singh  
Shri Rohan Lal Chaturvedi  
Shri Maneklal Maganlal Gandhi  
Shri Missula Suryanarayananamurti  
Shrimati Ma'moona Sultan  
Shri Kamal Krishna Das  
Shri A. E T Barrow  
Shri K T K Tangamani  
Shri Khushwaqt Rai  
Shri Bhausaheb Raosaheb Mahagaonkar

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Lok Sabha**

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Shri U Srinivasa Malliah.  
Shri Diwan Chand Sharma  
Shri Chapalakanta Bhattacharyya  
Shri Kanhaiyalal Khadiwala.  
Shri Raghbir Dayal Misra  
Shri Doraikwani Gounder  
Shri Narayan Ganesh Goray.  
Shrimati Parvathi M Krishnan.  
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Shri Amar Nath Aggarwal.  
Shri T. J. L. Wilson.  
Shri Santosh Kumar Basu.  
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Shri Prabhat Kar.  
Shri Jaipal Singh.  
Shri N. Siva Raj.  
Shri Vijayarama Raju.

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Shri P. T. Leuva.  
Shri Shyam Dhar Misra.  
Shri R. M. Deshmukh.  
Shri M. Govinda Reddi.  
Shri Jaswant Singh.  
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Pandit Thakur Das Bhargava.  
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Shri Radhelal Vyas.  
Shri Tayappa Hari Sonavane.  
Shri Shivram Rango Rane.  
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Shri Purushottamdas R Patel.  
Shri Amjad Ali.  
Shri M. R. Masani.  
Shri Bheurao Krishnarao Gaikward.

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Minister of Commerce and Industry.—Shri Morarji Desai.

Minister of Railways.—Shri Jagjivan Ram.

Minister of Labour, Employment and Planning.—Shri Gurzirilal Nanda.

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Minister of Defence.—Shri V. K. Krishna Menon.

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Minister of Parliamentary Affairs.—Shri Satya Narayan Sinha

Minister of Information and Broadcasting.—Dr. B. V. Keskar.

Minister of Health.—Shri D. P. Karmarkar.

Minister of Co-operation.—Dr. Panjabrao S. Deshmukh.

Minister of Mines and Oils.—Shri Keshava Deva Malaviya.

Minister of Rehabilitation and Minority Affairs.—Shri Mehr Chand Khanna.

Minister of Commerce.—Shri Nityanand Kanungo.

Minister of State in the Ministry of Transport and Communications.—Shri Raj Bahadur.

Minister of State in the Ministry of Home Affairs.—Shri B. N. Datar.

Minister of Industry.—Shri Manubhai Shah.

Minister of Community Development.—Shri Surendra Kumar Dey.

Minister of State in the Ministry of Education and Scientific Research.—Dr. K. L. Shrimali.

Minister of Law.—Shri Asoke K. Sen.

Minister of State in the Ministry of Transport and Communications.—Shri Humayun Kabir.

Deputy Ministers

Deputy Minister of Defence.—Sardar Surjit Singh Majithia.

Deputy Minister of Labour.—Shri Abid Ali.

Deputy Minister of Works, Housing and Supply.—Shri Anil K. Chanda.

Deputy Minister of Agriculture.—Shri M. V. Krishnappa.

Deputy Minister of Irrigation and Power.—Shri Jaisukhlal Lalshanker Hathi.

Deputy Minister of Commerce and Industry.—Shri Satish Chandra.

Deputy Minister of Planning.—Shri Shyam Nandan Mishra.  
Deputy Minister of Finance.—Shri B. R. Bhagat.  
Deputy Minister of Education.—Dr. Mono Mohon Das.  
Deputy Minister of Railways.—Shri Shahnewaz Khan.  
Deputy Minister of External Affairs.—Shrimati Lakshmi N. Menon.  
Deputy Minister of Home Affairs.—Shrimati Violet Alva.  
Deputy Minister of Defence.—Shri Kolha Raghuramaiah.  
Deputy Minister of Food and Agriculture—Shri A. M. Thomas.

## LOK SABHA DEBATES

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### LOK SABHA

Wednesday, 17th July, 1957

*The Lok Sabha met at Eleven of the Clock.*

[MR. SPEAKER in the Chair]

### Oral Answers to Questions

#### विदेशी मुद्रा

६४ { श्री सुपाकर  
श्री लक्ष्मण राय :  
श्री रम नारायण :

क्या विदेश मर्ची यह बताने की कृपा करेंगे कि

(क) गत दो वर्षों में किनने भारतीय विद्यार्थी, प्यापारी, प्रतिनिधिमण्डल और रोगी व्यक्ति विदेश गये,

(ब) उन के विदेश जाने से विदेशी मुद्रा के माध्यमों में प्रति वर्ष कितना हाल हुआ,

(ग) क्या विद्यार्थियों के लिये उच्च शिक्षा की ओर रोगों व्यक्तियों के लिये रोग के उपचार की सुविधाये इस देश में उपलब्ध थी, और

(घ) क्या सरकार का इस प्रकार की विदेश यात्रा पर प्रतिबन्ध लगाने का विचार है ?

विदेश उत्तरांशी (श्री द० र० भगत) :  
(क) तथा (ख) इस मम्बन्ध में सूचना प्राप्त की जा रही है और यदोही वह प्राप्त हो जायगी उसका विवरण सभा की मेज पर रख दिया जायगा ।

(ग) तथा (घ) कुछ मामलों में उच्च शिक्षा की ओर बीमारियों के इलाज की

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जिन सुविधाओं के लिये पहले विदेशी मुद्रा दो जाते थे वे भारत में ही उपलब्ध हैं । सरकार ने प्रतिबन्ध कड़े करने के लिये कार्रवाई की है और अब किसी को इलाज के लए तभी विदेश जाने दया जायगा जब उसे कोई ऐसा रोग हो जसके इलाज का भारत में मतोपजनक प्रबन्ध नहीं है । जहाँ नक विद्यार्थियों का सम्बन्ध है केवल उन्हीं को विदेशी मुद्रा दी जायगी जो विदेशी विदेशविद्यालयों में या उच्च टक्किनकल शिक्षा के लिये जायेंगे, लेकिन साथ ही यह शर्त भी है कि विदेशी भूस्थानों में दाखिल होने के लिये वे भारत में जो परीक्षा पास करे उसमें उनको कम से कम ५० प्रतिशत नम्बर मिले हों ।

Some Hon. Members: The reply may be read in English also

Mr. Speaker: The hon. Minister may read the English version also

Shri B. R. Bhagat: (a) and (b) The information is being collected and will be laid on the Table of the House as soon as it is available

(c) and (d) In some cases facilities for higher studies for students and treatment of diseases for sick persons for which foreign exchange had been released earlier were available in India. Government have taken steps to tighten up the restrictions and visits for medical treatment abroad will now be permitted only where the persons concerned are suffering from diseases for which there is no satisfactory treatment in India. In so far as students are concerned, exchange facilities will be granted only to those who proceed abroad for University or high technical education provided they have secured at least 50% of marks in the examination which qualifies them for entry in a foreign institution.

**Shri Supakar:** May I know whether, before framing these rules, any statistics were collected to know what amount of foreign exchange is lost by allowing a large number of students abroad and what amount of foreign exchange will be saved by restricting the number of students going abroad?

**The Minister of Finance (Shri T. T. Krishnamachari):** No precise statistics were available

**Shri Supakar:** May I know how much do the Government wish to save in terms of foreign exchange by imposing these restrictions?

**Shri T. T. Krishnamachari:** We have to wait and see

**Shri Supakar:** May I know if the students who were sent out in previous years were such as did not secure fifty per cent of the marks and if so what was their percentage?

**Shri T. T. Krishnamachari:** We do not know but the existing commitments will be honoured

**Shrimati Tarkeshwari Sinha:** May I know whether the scholarships that had already been given by the Government of India to the students for studies in foreign universities will stand and whether those students will be allowed to go there or whether any screening will be made among them also?

**Shri T. T. Krishnamachari:** I do not know exactly. This question deals with scholarships. If we are going to grant scholarships we grant them only for purposes which we consider necessary.

**Shrimati Tarkeshwari Sinha:** What about those that had already been given?

**Shri T. T. Krishnamachari:** All existing commitments will be honoured

**Shri B. S. Murthy:** May I know whether the fifty per cent marks fixed is aggregate or in each subject?

**Shri T. T. Krishnamachari:** The authority that will scrutinise them will determine it.

**Shri B. K. Gaikwad:** Are there scheduled caste and schedule tribe candidates deputed in foreign countries for higher studies?

**Shri T. T. Krishnamachari:** I suppose that each case would have to be dealt with on merits. May be, if any relaxation from these conditions imposed are thought of, perhaps they will be made in the case of schedule caste candidates who are considered appropriate in regard to other matters

**Shri Ranga:** In making that decision in regard to this matter, has the Government taken into consideration the extreme paucity of facilities available in this country for higher studies even in regard to economics and social sciences so that the legitimate claims of young people who wish to go abroad and get themselves educated will not be upset?

**Shri T. T. Krishnamachari:** I am afraid that my hon friend is being subjective, he probably thinks of the time when he was studying when opportunities were not available. Today, I think we have professors in these subjects in India who are as eminent as anybody outside India

**Shri Ranga:** Is it not a fact?

**Mr. Speaker:** Let us not argue the merits and demerits. It is a matter of foreign exchange

**Shri Ranga:** Is it not a fact that there is paucity of facilities? For admission into the Delhi School of Economics, there are many times more students asking for admission than the facilities that are available

**Mr. Speaker:** Therefore, more such schools should be opened

#### Bomb Explosions in Delhi

495. { **Shri D. C. Sharma:**  
                  { **Shri Bhakt Darshan:**

Will the Minister of Home Affairs be pleased to refer to the reply given to Unstarred Question No. 214 on the 24th May, 1957 and state the stage at

which the enquiry regarding bomb explosions in Delhi stands at present?

**The Minister of State in the Ministry of Home Affairs (Shri Datar):** Investigations are still being made. Seven cases arising out of the cracker explosions were sent up for trial. Of these five have ended in convictions while two are pending in Court.

**Shri D. C. Sharma:** May I know if any link has been established between the bomb explosion in Delhi and the bomb explosion in Srinagar?

**Shri Datar:** It would not be in the public interest to divulge all that information at this stage?

**श्री भरत दासरः** क्या गवर्नमेंट के ध्यान में यह बात आई है कि इतने लम्बे अर्ते से इन अपराधियों को जो दण्ड नहीं दिया जा सका है उस कारण से जनता में बड़ा असतोष है तथा वे कौन में कारण हैं जिन की वजह से इतनी देर नहीं है?

**श्री दासरः** असतोष को बात नहीं है। इनवैस्टीगेशन अभी चालू है।

**Shri D. C. Sharma:** May I know if some Pakistani ex-serviceman had been involved in these charges?

**Shri Datar:** At this stage, during these delicate investigations I am not going to disclose anything in the public interest.

**Shri Radha Raman:** May I know if the Government is aware that there had been some similar explosions in Delhi recently and may we also know if any investigation was made about that and if so, with what results?

**Shri Datar:** Investigations have been made in respect of all explosions including the recent ones but I may inform the hon Member that the recent explosions were only cracker explosions.

#### Supply of Capital Goods on Long Term Credit

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 \*96. { **Shri Shree Narayan Das:**  
**Pandit D. N. Tiwari:**  
**Shrimati Tarkeshwari Sinha:**  
**Shri Baghunath Singh:**  
**Shri Bharucha:**  
**Shri Panigrahi:**  
**Shri Mohamed Imam:**  
**Shri Narayanankutty Menon:**  
**Shri Bahadur Singh:**  
**Dr. Ram Subhag Singh:**

Will the Minister of Finance be pleased to state

(a) whether negotiations with the Governments of UK, USA, France and other foreign countries for the supply of capital goods on long term credit have been finalised,

(b) if so, the details thereof, and  
 (c) if not, at what stage the matter stands?

**The Deputy Minister of Finance (Shri B. R. Bhagat):** (a) to (c) No negotiations are being carried on with the Government of any foreign country other than France for the supply of capital goods on long term credit. The discussions with the French Government are still in progress.

**Shri Shree Narayan Das:** May I know whether any negotiations with any private agencies are being carried on?

**Shri B. R. Bhagat:** This question relates to Governments. There are many private agencies, private persons and businessmen who are having agreements or arrangements for deferred payments. If a separate question is tabled I will be able to answer that question.

**Shri Shree Narayan Das:** May I know whether any agreement has been concluded with any country with regard to this?

**Shri B. R. Bhagat:** No

**Shrimati Tarkeshwari Sinha:** There have been so many Press reports in the United Kingdom as well as in

India that the Prime Minister when he went to attend the Commonwealth Prime Ministers' Conference discussed with the Chancellor of Exchequer the possibility of loans being given to India. May I know whether there is any basis for those reports and whether any negotiations have started, or they are just Press reports?

**The Minister of Finance (Shri T. T. Krishnamachari):** I do not see how the Prime Ministers can discuss matters of providing long-term credit for capital goods or matters of that sort.

**Shrimati Tarkeshwari Sinha:** In 1956-57 we got a loan from the United States of America of about 40 million dollars. May I know what is the quantum of loan for 1957-58 from America?

**Shri T. T. Krishnamachari:** These are not matters pertaining to this particular question. The question relates only to negotiations with Governments in regard to supply of capital goods on long-term credit.

**Shri Panigrahi:** May I know whether the American Export and Import Bank has promised any economic assistance for the Second Five Year Plan during recent months?

**Shri T. T. Krishnamachari:** That is news to me, Sir

**Shri Kasliwal:** With regard to the supply of capital goods on long-term credit, may I know whether the N.I.D.C. gives any guarantee when the loans are negotiated?

**Shri T. T. Krishnamachari:** I do not think there has been any occasion when the N.I.D.C. has been called upon to give any guarantee; so the question does not arise.

**Shrimati Tarkeshwari Sinha:** Some time back the hon. Minister made a statement about getting some credit from Wall Street or some private sources in America. May I know what is the basis of that statement? May I know whether some private industrialists or business magnates have been approached, and if so is there any possibility of getting such credit?

**Mr. Speaker:** It does not arise out of this question. This question relates only to supply of capital goods on long-term credit.

**Shrimati Tarkeshwari Sinha:** I am asking about credit for the supply of capital goods

**Mr. Speaker:** It is for the supply and not supply of capital goods itself.

**Shrimati Tarkeshwari Sinha:** Then, who is going to supply?

**Mr. Speaker:** Order, order. We are going to the next question

#### Compulsory Group Insurance for Government Employees

\*97. **Shri Radha Raman:** Will the Minister of Finance be pleased to state

(a) whether Government have any proposal of compulsory group insurance for its low paid employees;

(b) if so, the details thereof;

(c) whether the Life Insurance Corporation and different State Governments have been consulted in the matter, and

(d) if so, their views about this proposal?

**The Deputy Minister of Finance (Shri B. R. Bhagat):** (a) to (d). Government are examining the question of introduction of a scheme of insurance analogous to what the hon Member has indicated. They are in correspondence with the State Government and the Life Insurance Corporation, on the subject

**Shri Radha Raman:** May I know whether the Government has in mind some special benefits to be given to Government employees under this scheme and, if so, what are they?

**Shri B. R. Bhagat:** Naturally.

**Mr. Speaker:** What are they?

**Shri B. R. Bhagat:** The scheme is under examination and unless it is finalised it is difficult to give the

nature of the precise benefits that will accrue to the Government employees

**Shri Radha Raman:** What is the probable time or the period during which this will be finalised and it will be made effective?

**The Minister of Finance (Shri T. T. Krishnamachari):** We try our best to expedite matters. It does not entirely depend on us. We have to get the State Governments to agree on this matter, because we do not want to launch a scheme and leave the State Governments out of it. So, very largely it depends upon the State Governments' willingness. If sufficient number of State Governments express their willingness or their unwillingness, then we can go ahead.

**Shri Tangamani:** May I know whether industrial workers covered by Group Insurance are being taken over by the Corporation and, if so, whether the same will be extended to the Government employees also?

**Shri T. T. Krishnamachari:** This is a new thing and I may have to ask for notice to answer.

**Shri Tangamani:** A number of workers were covered by Group Insurance when they were under private companies. If that has worked all right, when they have now been taken over by the Government may I know whether it will be extended to Government employees?

**Mr. Speaker** He wants notice to answer that question.

**Shri Narayananarkutty Menon.** May I know whether, because the Group Insurance policies already taken by workmen are going to lapse due to the defect in the Payment of Wages Act, the Government will consider amending the Payment of Wages Act?

**Shri B. R. Bhagat.** The hon Member is referring to policies of the employees of the Life Insurance Corporation and for that I want separate notice.

**Shri T. N. Singh:** May I know if there is any category of life insurance

business in India which has not been taken over by the new Corporation?

**Shri T. T. Krishnamachari:** According to information that I have with me now, which I carry in my mind, I do not think anything is excluded. May be, there is something excluded and I would like to be precise, therefore I will ask for notice.

**Shri T. N. Singh:** There is the question of Group Insurance relating to life business and that has not been taken over. Why should any doubt arise?

**Shri T. T. Krishnamachari:** The question that was raised was in regard to industrial establishments and the Life Insurance Corporation. So, it is not a question of not having been taken over any particular type of life insurance. The question we are now answering is a totally different one altogether.

**Shri C. D. Pande:** In view of the fact that insurance business has gone down by Rs. 68 crores during the last one year, is Government contemplating this compulsory insurance to make up in view of the failure of voluntary insurance?

**Shri T. T. Krishnamachari:** My friend's question consists of so many hypothesis which commits me, Sir, whatever answer I give. I, therefore, crave the indulgence of the Chair not to answer that question.

**Mr. Speaker:** Is there any proposal to have compulsory insurance?

**Shri T. T. Krishnamachari:** Various proposals have been made from time to time, but no proposal has matured.

**Shri Narayananarkutty Menon:** In cases where the employees had already taken policies when they were under private companies the companies managed to collect the premium by deductions from their salaries. Now, when they have been taken over by the Corporation, the Corporation is not deducting any amount from their salaries because of the difficulty in the Payment of Wages Act. My question was whether the

Government is contemplating amending the Payment of Wages Act to facilitate deduction of premium from the salaries of the workers?

**Shri T. T. Krishnamachari:** I require notice to answer that question

**Shri Feruze Gandhi:** Sir, I rise on a point of information. The hon. Finance Minister just now said that he cannot answer a question because he would have to commit himself either way. This sort of a reply is very non-committal.

**Mr. Speaker:** The hon. Member possibly is a lawyer and he must have read what is called a 'leading question'. It is like this 'When did you give beating to your mother?' He replied 'yesterday'. He assumes having beaten his mother. If he says 'No, I did not see my mother' it leads him to some commitment one way or the other." Here the question involves two things. The hon. Member said that the amount has gone down by Rs. 68 crores. Evidently, the hon. Minister is not willing to commit himself to that. Then there is the question of compulsory insurance. Having regard to the importance of the question he could have answered splitting them up. An hon. Member who puts the question is not an expert in putting questions. Therefore, the hon. Minister may answer one or the other, or both. Therefore I put the other question about compulsory insurance and he answered it. The other question will be tabled separately and I will admit it, whether the amount has gone down by Rs. 68 crores or not.

**Shri C. D. Pande:** He has answered it in reply to a previous question.

**Mr. Speaker:** Then why did he put that question?

#### National Book Trust

Shri Keshava:  
Shri D. C. Sharma  
Shri Bhakt Darshan:  
Shri Bibhuti Mishra:

Will the Minister of Education and Scientific Research be pleased to

refer to the reply given to Unstarred Question No. 113 on the 21st May, 1957 and state

(a) whether Government have provided any funds for the functioning of the National Book Trust, and

(b) whether it has since started functioning?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali):** (a) Yes, Sir

(b) No Sir

**Shri Keshava:** May we know the names of the States for which this Book Trust is meant?

**Dr. K. L. Shrimali:** This is a National Book Trust meant for the whole country.

**Shri Shree Narayan Das:** What is the amount that has been provided for this Trust?

**Dr. K. L. Shrimali:** Rs. 25 lakhs for the Second Five Year Plan.

**Shri D. C. Sharma:** There is the fear that this National Book Trust is going to do some kind of duplication by means of publishing those very books which are being already published. May we know if there is any justification for this kind of apprehension?

**Dr. K. L. Shrimali:** The National Book Trust has not yet started functioning.

**Shri B. S. Murthy:** May I know whether there are any branches for this Book Trust in the different States and whether those branches have begun to function?

**Dr. K. L. Shrimali:** The whole thing would be considered at the first meeting of the Trust which will be held on the 1st of August.

**श्री भक्त दर्शन:** क्या मैं जान सकता हूँ कि वे कौन से विषय कारण हैं जिन के कारण इस ट्रस्ट के कार्य के प्रारम्भ होने में देरी हो रही है?

**डॉ कौ. ला० खेळाली:** कुछ तो इस लिये कि इस के बोर्ड के जो भेदभार

ये उनकी नियुक्ति करनी पड़ी थी और कुछ उस के नियम बनारह बनाने में वक्त लगा ।

**बो विभूति विषय :** मैं जानना चाहता हूँ कि क्या सरकार ने इस ट्रस्ट के जिस्मे कोई खास खास सब्जेक्ट्स दे दिये हैं जिन पर किताबें लिखी जायेगी, या जेनरल बातें कहा गई हैं ।

डॉ कौल साहब जो गवर्नर्मेट का रेजोल्यूशन है, न० (F14156/B-6) १५ जून, १९५७ का, उस में सब बातें विस्तार से दो गई हैं कि गवर्नर्मेट की पालिंग इस ट्रस्ट के मुतालिक क्या होगी ।

**Shri Ranga:** May I know whether the Government has got any scheme to make the State branches of this Trust representative of the publishers as well as the authors, or, are they to be nominated by the State Government?

**Dr. K. L. Shrimall:** The details will have to be worked out by the Trust. The first meeting will be held on the 1st August and all these matters will be considered by the Trust at that time.

#### Development of Allapadi Valley in Kerala

\*99. **Shri A. K. Gopalan:**  
Shri Narayananakutty Menon:

Will the Minister of Home Affairs be pleased to state.

(a) whether the Government of India have given any attention to the development of the Allapadi Valley in Kerala State inhabited by about 15,000 primitive tribes,

(b) if so, whether any specific proposals have come to Government regarding the same, and

(c) if not, whether the Government of India propose to initiate any proposals in view of the extremely backward conditions of these tribes?

**The Deputy Minister of Home Affairs (Shrimati Alva):** (a) Yes, Sir. Presumably, the reference is to the Attapady Valley in Malabar District. The development of this Valley is primarily the responsibility of the State Government and the Central Government only assist the State Government in their efforts.

(b) Yes, Sir

(c) Does not arise

**Shri A. K. Gopalan:** May I know whether the Government has got any representation from any organisations about these hill tribes?

**Shrimati Alva:** We have received no representation. We have reminded the Kerala State Government to submit the scheme.

**Shri A. K. Gopalan:** May I know whether the Government has not got any first hand information or knowledge about these hill tribes living there? If not, will Government take steps to have a first hand study of the hill tribes living there?

**Shrimati Alva:** There was a scheme prepared by the Kerala State Government, which was submitted to the Food and Agriculture Ministry at the Centre and even a grant of Rs 1,91,000 was sanctioned by the Centre.

**Shri Kodiyan:** May I know what are the centrally sponsored schemes with regard to the welfare of the scheduled tribes?

**Mr. Speaker:** All over the State? This question relates to Allapadi valley.

**Shri Kodiyan:** All over India

**Mr. Speaker:** It does not arise out of this question.

**Shri Jaipal Singh:** May I know if the Special Officer has ever visited this area? If he has not, why not?

**Shrimati Alva:** I shall require notice to answer that question; I have no information on that.

**Cost Structure of Coal Production**

\*100. **Shri T. B. Vittal Rao:** Will the Minister of Steel, Mines and Fuel be pleased to refer to the reply given to Starred Question No 190 on the 21st May, 1957 and state

(a) whether the Committee appointed to examine the cost structure of coal production has submitted its report,

(b) if so, what are the main recommendations,

(c) whether Government have examined the same, and

(d) if so, the nature of decision arrived at?

**The Minister of Steel, Mines and Fuel (Sardar Swaran Singh):** (a) No

(b) to (d) Do not arise

**Shri T. B. Vittal Rao:** May I know whether this committee will visit all coal fields in the various States in India or will they confine their study to Bihar-Bengal coal fields?

**Sardar Swaran Singh:** They have already visited some collieries. After more data is available, if it is necessary for them to visit some other collieries, they will not hesitate to do it

**Shri T. B. Vittal Rao:** May I know when this committee is likely to submit its report?

**Sardar Swaran Singh:** I think it will take some months, maybe 3 or 4 months

**Shri Sadhan Gupta:** May I know whether the Government propose to grant any permission to increase the price, pending the report of the cost structure enquiry committee?

**Sardar Swaran Singh:** That is now public property. As a result of the tripartite discussion, an agreement was arrived at to give effect to the Appellate Tribunal's award both prospectively and retrospectively and it was also agreed that a price increase should be given. That price increase has already been announced

**Shri C. D. Pande:** Is it likely that in view of the enquiry committee's report, there will be a further rise in the cost of coal apart from what has already been imposed?

**Sardar Swaran Singh:** I will not prejudge the recommendations of the committee

**Shri T. B. Vittal Rao:** The Labour Appellate Tribunal's award will be implemented over a period of 27 months. Instead of waiting for this report, why has this increase been granted?

**Sardar Swaran Singh:** I think there is some misunderstanding on that score. There are two parts of the Labour Appellate Tribunal's award. One is the wage increase and the other is to liquidate the accumulation on account of effect having been given from a retrospective date. So, it had to be given in any case consequent upon the prospective increase in the wage awarded by the Appellate Tribunal. So far as the arrears are concerned it was agreed that they should also be liquidated over a period. The 27 months period is more or less illusory. The final picture will emerge when the report of the enquiry committee is before the Government.

**Salaries of Secondary School Teachers**

\*101 { **Shri Punnoose:**  
**Shri Vasudevan Nair:**  
**Shri D. C. Sharma:**  
**Shrimati Tarakeshwari Sinha:**

Will the Minister of Education and Scientific Research be pleased to lay a statement showing

(a) the names of the States which have submitted proposals for 1957-58 under the Central Government's Scheme of giving subsidy to States to increase Secondary School Teachers' salaries, and

(b) the amount sanctioned to each State for the purpose?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimall):** (a) No

State Government has so far submitted proposals under this scheme.

(b) Does not arise.

**Shri Punnoose:** May I know whether any distinction is made between teachers in Government schools and those in private schools?

**Dr. K. L. Shrimali:** No, Sir, there is no distinction.

**Shri Punnoose:** What is the total amount allotted for this scheme?

**Dr. K. L. Shrimali:** The total amount will be determined only when we receive proposals from the State Governments. We have told the State Governments that assistance will be given to the extent of 50 per cent of the increased expenditure in raising the salaries of school teachers.

**Shri Ranga:** Is it a fact that some of the States have suggested to the Government of India that they might be given some loans to cover their part of the additional expenditure to be incurred by raising the salaries of the teachers?

**Dr. K. L. Shrimali:** With regard to the primary school teachers, we have received a request from the Government of Andhra

**Shri Jangde:** How does the pay of the secondary school teachers in centrally administered areas compare with the pay of the secondary school teachers in the States?

**Dr. K. L. Shrimali:** Very favourably

**Shrimati Tarkeshwari Sinha:** Will the Government give us any idea about the financial liability of the Centre by giving this aid to the State Governments?

**Dr. K. L. Shrimali:** The proposals have not yet been received from the State Governments. That can be determined only when we receive the proposals.

**Shrimati Tarkeshwari Sinha:** May I know whether the Education Ministry itself has made any estimate about

the grants to be given to the States?

**Dr. K. L. Shrimali:** It is not possible to make any estimate unless we get definite proposals from the State Governments.

#### Retired Army Officers

\*102 { **Shri Warrior:**  
**Shri Kunhan:**

Will the Minister of Defence be pleased to state:

(a) whether it is a fact that retired army officers are being recalled to service due to shortage of officers; and

(b) if so, the number of such officers recalled to service or retained in service after the age of retirement?

**The Deputy Minister of Defence (Sardar Majithia):** (a) Due to a shortage of officers in the Army, Government have decided to re-employ, according to actual requirements, retired and released Army officers.

(b) It is not desirable in the public interest to give out this information.

**Shri Warrior:** May I know why the Government do not want to consider sympathetically the promotion of the junior grade officers to these posts?

**Sardar Majithia:** I do not follow what the hon Member means by Junior grade officers

**Shri Warrior:** Non-commissioned officers.

**Mr. Speaker:** The substance of the question is, what is the object of recalling the people who have retired instead of promoting or giving opportunities to the officers below.

**Sardar Majithia:** The idea is, there is shortage of officers. You cannot make up the shortage by promotion. You have to have these officers in these ranks. You have to recall certain officers who have passed the age limit for retirement and have them back.

**Shri Warrior:** May I know whether there are no qualified officers among

the J-COs who can be promoted? Is the Government not doing it in certain cases?

**Mr. Speaker:** After ten years, the man will come to the top. The hon Member is saying that merely because others have gone, these people should be transported. That is what it comes to.

**Shri Jaipal Singh:** In view of the shortage, which I take it is not a new feature, may I know whether the fresh recruitment intake has been intensified and extended?

**Sardar Majithia:** Recruitment in fresh ranks of officers has been intensified and that would show its effect in due course.

**Shri Joachim Alva.** In answer to part (b), the hon Minister said that he was not able to give the number of officers to be recalled. Our defence forces have been built essentially on the British model right now. The British Estimates presented to the House of Commons, Army, Navy and Air Force, give all the numbers of officers and men every year. I want to ask the hon Minister whether they propose to imitate that model or continue the present practice of not giving out the numbers in the public interest.

**Sardar Majithia:** As you know, Sir, giving out the numbers gives out the composition of the Army. That has been regarded as not in the public interest to disclose. That is why I am keeping it back.

**Shri Hem Barua:** May I know if, by recalling these retired officers, the standard of the Indian Army is not going to be affected?

**Sardar Majithia:** Certainly it will not be lowered.

**Shri B. S. Murthy.** May I know for what duration these recalled officers will be in office?

**Sardar Majithia:** They will be there till they attain the age of 50\*.

**Shri A. S. Sarhadi:** Is this recall of a general nature or conditional on the nature of the retirement?

**Sardar Majithia:** As I said, they are recalled after they retire. We do take into consideration the fact that the shortage is there. We do not retire those officers who come under that category and who are going to be retired immediately.

**Shri A. S. Sarhadi:** What are the categories which are excluded from recall?

**Sardar Majithia:** It is not a question of category. We check up the dossiers and the suitability of the officers and recall them as per needs of the State.

**Shri Jaipal Singh:** In view of the fact that a good many of these officers who are going to be recalled were commissioned when standards were different, is there any screening according to the present standards through a Services Selection Board?

**Sardar Majithia:** There is a Selection Board which is on an *ad hoc* basis in the Army Headquarters. They do go through the dossiers and set the suitability of the officers.

#### Indian Police Training Centre

\*103 { **Shri H. C. Mathur.**  
**Shri Raghunath Singh**

Will the Minister of Home Affairs be pleased to state

(a) whether Government propose to transfer the Indian Police Training Centre from Mount Abu to any other place,

(b) if so the reasons therefor,

(c) the reasons why the Training Centre could not continue in Rajasthan, and

(d) whether this matter was discussed with the Chief Minister of Rajasthan?

**The Minister of State in the Ministry of Home Affairs (Shri Datar):** (a) to (d) The matter is under consideration.

\*The figure was subsequently corrected by the Deputy Minister of Defence (Sardar Majithia) to read as '52' vide col 3800

**Shri H. C. Mathur:** May I know whether investigation has been completed and the matter is only under consideration in the Ministry or whether investigation is still being made?

**Shri Datar:** The matter is being examined.

**Shrimati A. Kale:** May I know whether the school is going to be located at Nagpur?

**Shri Datar:** A number of places are under consideration

**Shri H. C. Mathur:** May I know whether a number of places are under consideration, whether further enquiries are being made about certain places or whether enquiry has been completed and the matter rests only with the Ministry for giving a decision

**Shri Datar:** There are a number of places before the Government. The claims of all these places have to be considered by sending out officers to these places. That is now going on

**Meeting of the Finance Minister with Businessmen**

"104. { **Shri Heda:**  
Dr Ram Subhag Singh

Will the Minister of Finance be pleased to state

(a) whether any talk was recently held in Calcutta between him and some businessmen with a view to promoting an atmosphere of mutual understanding between Government and the business community, and

(b) if so, the out-come of the talk?

**The Minister of Finance (Shri T. T. Krishnamachari):** (a) and (b) It is true some representative businessmen met me in Calcutta in June last. It is also true that some questions mainly on the budget proposals were asked and answered. I am unable to indicate the outcome of these talks

**Shri Heda:** May I know if it is not the first time for the Finance Minister to try to explain the Budget or

taxation proposals to the business community in a few chosen places?

**Shri T. T. Krishnamachari:** No. Every Member of the Government meets any body that wants to meet him provided they give proper notice and adjust themselves to his convenience. The Finance Minister is generally supposed to meet these people. In fact, it has become almost a tradition since Independence, that the Finance Minister attends the annual conference of the Associated Chamber of Commerce. The subjects covered happen to be taxation proposals and administration of taxes

**Shri Heda:** In reply to part (b), the Finance Minister was pleased to say that he is not able to state the outcome. From the Press, a statement was put in his mouth that he had assured the business community that there will be no major taxation proposals in the remaining period of the Second Plan. May I know how far that commitment remains?

**Shri T. T. Krishnamachari:** I made no commitment beyond the commitment contained in the penultimate para of my Budget speech delivered here in May

**Shri Bimal Ghose:** It was reported in the Press that the Finance Minister had indicated that though there will be no change in the Budget proposals there may be certain adjustments. Did he indicate at this meeting what these adjustments would be?

**Shri T. T. Krishnamachari:** What I represented to them was, these proposals in so far as they are subject to legislation are before Parliament and particularly the Wealth-tax and Expenditure tax will be referred to Select Committee. I did promise them that if they put up proposals for such administrative changes or minor changes as they wanted, I shall place them before the Select Committee. I have also indicated that so far as any major changes are concerned, Government would not support those proposals. I would be bound even then to place those suggestions before the Select Committee

## SUNFED

**\*105. Shri Shree Narayan Das:** Will the Minister of Finance be pleased to lay a statement on the Table showing

(a) the progress made towards the establishment of Special United Nations Fund for Economic Development; and

(b) whether the legal frame-work and the organisational set-up have been finalised and approved?

**The Deputy Minister of Finance (Shri B. R. Bhagat):** (a) and (b) A Statement is laid on the Table of Lok Sabha [See Appendix I, annexure No 25]

**Shri Shree Narayan Das:** From the statement it appears that the *ad hoc* Committee appointed by the General Assembly to prepare the scheme has submitted its reports. May I know whether these reports are available with the Government of India?

**Shri B. R. Bhagat:** This report has been submitted to the Economic and Social Council of the United Nations

**Shri Shree Narayan Das:** Are these reports available?

**The Minister of Finance (Shri T. T. Krishnamachari):** We can obtain them a little later. I think the United Nations Economic and Social Council is now meeting. Perhaps they will be placed before them and discussed by them. Once they do so, they become public documents and we may get copies of the reports.

**Shri Kasliwal:** This whole fund has been hanging fire, if I may say so, for the last five years. May I know now whether any countries have given any indication as to how much contribution they propose to make to this fund?

**Shri T. T. Krishnamachari:** All the countries who need the benefit of the fund have indicated that they will make a small contribution. All the countries from which the major part of the contribution has to come have indicated that they will not be able to make a contribution.

**Shri Kasliwal:** May I know whether the United Nations have decided the total amount of the fund?

**Shri T. T. Krishnamachari:** I am not able to say precisely what it will be, but I was present at one of these meetings and my colleague, Sardar Swaran Singh was present at two meetings and my other colleague the Defence Minister has been present at various meetings. The amounts have been fluctuating but it is quite on the cards that those powers which can really provide the fund are not in favour of the proposal, and I think it can only have some academic interest and no practical interest to any of us.

## Graphite Production

**\*106. Shri V. P. Nayar:** Will the Minister of Steel, Mines and Fuel be pleased to state

(a) the extent to which the present indigenous production of graphite meets India's requirement of graphite,

(b) the quantity estimated to be necessary at the end of the Second Plan, and

(c) the important sources of graphite in South India?

**The Minister of Mines and Oil (Shri K. D. Malaviya):** (a) to (c) A statement is laid on the Table of Lok Sabha [See Appendix I, annexure No 26]

**Shri V. P. Nayar:** From the statement I find that at present only 70 per cent of the demand for graphite is met by indigenous production. In view of the likely increase in the demand for graphite on account of graphite being used as a constituent in pig iron and several other varieties of iron, may I know whether Government have any plans to meet the entire demand from indigenous production?

**Shri K. D. Malaviya:** Geologically graphite is spread over throughout the country, and we are gradually surveying the areas where we can expand its production, but as it is not a very important natural resource, naturally we have to wait for some more important work to be finished.

**Shri V. P. Nayar:** I find that before the First World War India's entire indigenous production of graphite came from areas which now belong to Kerala State, and that Messrs Morgan Crucibles had extracted 25,000 tons. Has the Government of India any scheme for working the graphite mines there in view of the requirements and the shortage?

**Shri K. D. Malaviya:** A large portion of the graphite is produced from Kerala

**Shri V. P. Nayar:** Not now

**Mr. Speaker:** He says it is not so now

**Shri K. D. Malaviya:** Yes Sir, I know but it all depends on the private sector to catch hold of an area and start working, and if there are some private leaseholders who want to work there in Kerala, surely they will have no difficulties

**Shri V. P. Nayar:** I want to know whether the Government of India has undertaken any work to find out whether natural graphite could be used as a moderator in the production of atomic energy

**Shri K. D. Malaviya:** So far as our knowledge goes, natural graphite is not considered to be a very ideal substance for atomic moderators. Synthetic graphites are being used because of its purity

**Mr. Speaker:** Shri P K Deo

**Shri Supakar:** He has authorised me to put the question

**Mr. Speaker:** After the questions are all over if there is time, I will call him

विदेशी जहाजी बदलाव

\*१०८ ओर रथनाल तिह क्या विदेशी यह बताने की कला करेगे कि भारत ने १९५६-५७ में विदेशी जहाजी कम्पनियों को समझ पार के भाड़े के रूप में कितनी राशि दो ?

**The Minister of Finance (Shri T. T. Krishnamachari):** Estimated freight

paid to foreign shipping companies during 1956-57 in respect of commercial cargoes, for which information is presently available, was of the order of Rs 58 crores

**Shri Raghunath Singh:** May I know what steps are being taken to save this foreign exchange?

**Shri T. T. Krishnamachari:** The obvious step that could be taken is to increase our tonnage, and for that purpose we will need foreign exchange again, and when foreign exchange is available, may be a priority can be indicated for the purpose of acquiring tonnage, but at the present moment I think the question is not practicable

**Shri Sadhan Gupta:** May I know whether in the past any effort has been made by way of increasing tonnage to save our foreign exchange, and if so, how much foreign exchange has been saved in that manner?

**Shri T. T. Krishnamachari:** I would like the hon Member to repeat the question

**Shri Sadhan Gupta:** May I know whether in the past any attempt has been made by way of increasing tonnage to save our foreign exchange which is frittered away in payment for foreign shipping, and if so, what has been the result of such attempts?

**Mr. Speaker.** During 1956-57?

**Shri Sadhan Gupta:** Before that

**Mr. Speaker:** But the question relates to freights during 1956-57

**Shri T. T. Krishnamachari:** I do not think any money is frittered away, because the use of this tonnage always brought some useful goods to this country. Secondly, our shipping has been augmented steadily if not at the pace at which we would like it to be. And so far as the precise tonnage that has increased during the last five or six years is concerned, I would like to have notice. I think probably I

may have to pass on part of the question to my colleague the Minister of Transport to answer.

उमरेर, बम्बई मे लनिज निलोप  
+  
\*१०६. { ओ रघुनाथ सिंह  
की इनारायण :

क्या इस्पात, आन सचा ईंधन मन्त्री  
यह उठाने की हुपा करेंगे कि

(क) क्या यह सच है कि बम्बई राज्य  
के नागपुर जिले की उमरेर तहसील मे  
कोमाइट, ताबा, सोना और लोहा प्रचुर  
मात्रा मे है, और

(ख) क्या सरकार का लनिज सम्पत्ति  
से परिपूर्ण इस क्षेत्र का सर्वेक्षण करवान  
और इस से लाभ उठाने का विचार है ?

आन और तेल मन्त्री (ओ के० दे०  
आलीय) (क) "भारतीय भूगर्भीय  
सर्वेक्षण विभाग" ने गिरेट दी है कि यहा  
बहुत ज्यादा मात्रा मे लनिज पदार्थों वाला  
एक क्षेत्र है, जिसका व्यवसायिक रूप से  
शोषण किया जा सकता है।

(ख) क्यो क यह लनिज पदार्थ अप्रैल  
१९५६ की औद्योगिक नोति प्रस्ताव की  
सूचि 'ए' ( Schedule 'A') मे  
मन्मिलित कर लिये गये हैं। इसलिये  
इनके शोषण के प्रश्न पर विचार किया जा  
रहा है। इस प्रश्न पर राज्य सरकार  
(बम्बई) की भी सलाह ली जा रही है।

ओ रघुनाथ सिंह : मे जानना चाहता  
हूँ कि क्या इस का काम अभी तक आरम्भ  
हुआ है या नहीं।

ओ के० दे० आलीय : अगर काम  
से मतलब जिम्मेदारिकल सरके मे है, तो  
वह तो चल रहा है, लेकिन औद्योगिक  
इस्तेमाल अभी शुरू नहीं हुआ है।

#### \*CORRECTION OF ANSWER TO STARRED QUESTION NO. 102

The Deputy Minister of Defence (Sardar Majithia): With your permission I would like to correct the reply given to one of the supplementaries which I gave in respect of Question 102 in connection with the age up to which re-employed officers will be retained I said 50. It should be changed to 52.

#### ORAL ANSWERS TO QUESTIONS— contd

##### Service Conditions of Defence Personnel

\*110. Shri M. R. Krishna: Will the Minister of Defence be pleased to state whether the Government have changed or propose to change the retirement or release conditions for Regular and Non-Regular Officers in the Defence Service?

The Deputy Minister of Defence (Sardar Majithia): No. But the Government have decided, as a temporary measure, to allow the following classes of officers to be retained in service for certain periods beyond the age limits prescribed for their compulsory retirement or release if the Chief of Staff concerned considers that necessary in the public interest.

- (i) officers of the substantive rank of Major and below in the Army.
- (ii) officers of the substantive rank of Lt Commander and below in the Navy (other than those promoted from the Branch List); and
- (iii) officers of the substantive rank of Squadron Leader and below in the Air Force.

Shri M. R. Krishna: May I know whether, while recruiting for the short service commissions from amongst the retired personnel, any weightage will be given to the areas which have not

returned a good number of personnel for the defence services, or will they be recruited from the areas which have already a big representation in the services?

**Sardar Majithia:** Recruitment does not arise. This is only retention of the officers who are due for retirement. Recruitment does not come in

**Shri M. R. Krishna:** What will be the number of those officers who have already attained the age of 49 and what will be the number that will be recruited now in order to make up the deficiency?

**Sardar Majithia:** I have already said that it is not a question of recruitment. This question relates to the retention of officers who are due to retire, and recruitment does not come in at all.

**Shri M. R. Krishna.** What will be their number?

**Mr. Speaker:** Number of whom?

**Shri M. R. Krishna:** Number of those officers who will get this concession who would otherwise have gone out at the age of 49.

**Sardar Majithia** I am afraid, in public interest, I shall not be able to disclose that information.

**Shri Narayanankutty Menon:** May I know whether it is not the normal procedure in the Army to give promotion to the lower ranks when a vacancy occurs due to retirement, and if so, may I know the reasons for a departure from the normal rule now?

**Sardar Majithia:** I could not follow the question.

**Mr. Speaker:** Is it not the usual practice in the Army that whenever a vacancy arises, the junior officers are promoted, and if so, why are those officers retained beyond the normal age of retirement?

**Sardar Majithia:** That is done for the simple reason that there is such a lot of shortage that we have to make

up that shortage by keeping on the officers who are due to retire, and they are in addition to the new ones who are given promotion.

**Shri Narayanankutty Menon:** Is it not the normal procedure in the Army to fill up vacancies due to retirement, by promotion from the lower ranks, and if so, what are the reasons for the departure from the normal rule?

**Mr. Speaker:** The Minister has already said that these officers are in addition to those that are promoted in the normal course. No person that has to be promoted has been denied promotion, everyone that deserves promotion has been promoted. In addition, there are vacancies to be filled up.

**Sardar Majithia:** Possibly, the hon Member has in mind the Other Ranks being promoted to the officers' posts. So far as that is concerned, we have reserved ten per cent of the vacancies for those persons who are found fit.

**Shri Jaipal Singh:** Could we get some picture of the ratio that would be adopted as between administrative officers and combatant officers? Will there be more combatant officers or administrative officers?

**Sardar Majithia:** I do not have that information with me at the moment. But it deals with all the officers both on general duties and in the administration branch.

**Dr. Sushila Nayar:** May I know the reason for earlier retirement for military officers than for officers in other services, and also whether it is not a fact that there is a good deal of discontent among the various ranks of the military personnel as a result of earlier compulsory retirement?

**Sardar Majithia:** It is a general question of policy. If you want me to answer that, I shall do so.

**Mr. Speaker:** No. It is a general question of policy.

### लोक सहायक सेना

\*११४. श्री विभूति चिह्न : क्या प्रति-रखा भंतो यह बताने को कृपा करेंगे कि :

(क) लोक सहायक सेना द्वारा विभिन्न राज्यों में १९५७ में अब तक कितने व्यक्ति किन-किन स्थानों पर प्रशिक्षित किये गये,

(ब) जनसाधारण पर इस प्रशिक्षण का क्या प्रभाव पड़ा और जिन व्यक्तियों को प्रशिक्षित किया गया उनकी योग्यता क्या थी; और

(ग) सरकार द्वारा इस पर कितना अन व्यय किया गया और क्या सरकार का इसे किसी निवित्त योजना के अधीन जारी रखने का विचार है?

प्रतिरक्षा उभयंशी (सरदार भजोड़िया)  
(क) एक विवरण सभा के पटल पर गव दिया गया है। [देखें वरिष्ठिष्ठ १, अनुबन्ध संख्या २७]

(ब) लोक सहायक सेना में ट्रेनिंग पाये हुये व्यक्तियों में अनुशासन और आत्म-विश्वास की भावनाये और राष्ट्र सेवा में दिलचस्पी पैदा हो जाती है। इसका साधारण जनता पर जिस में उन का बास्ता पड़ता है, कुछ असर जहर होना हो चाहिये।

१८ में ४० साल तक के सभी भारत के तन्दरुस्त मर्द (उन लोगों को छोड़ कर जिन्होंने अनुशासन में कुछ ट्रेनिंग पाई है और जिसे कि भूतपूर्व सैनिक और भूतपूर्व एन० सी० सी० के छात्र) लोक सहायक सेना में अर्ती होने के अधिकारी है।

(ग) १९५५-५६ और १९५६-५७ वर्षों में जो लंबे हुआ वह क्रमया लगभग ७८ और ८० लाख रुपया है। योजना १-५-१९५५ को चालू की गई थी और फिलहाल सरकार का इसे १९६० तक चालू रखने का विचार है।

श्री विभूति चिह्न : लोक सहायक सेना में जो सरकार की ओर से ट्रेनिंग दी जाता है तथा उसकी जो अवधि है, उस अवधि को बढ़ाने का क्या सरकार विचार कर रही है ताकि जिन लोगों को ट्रेनिंग दी जाती है उनको और अच्छों तरह से ट्रेनिंग दी जा सके?

सरदार भजोड़िया : इस सवाल पर अभी विचार हो रहा है। मगर अभी तक जितनी ट्रेनिंग की अवधि है उसी पर काम चालू रहेगा।

श्री विभूति चिह्न : सरकार जिन लोगों को ट्रेनिंग दे कर छोड़ देती है उनको दो तीन माल के बाद अध्यास के तौर पर फिर ट्रेनिंग दी जाये, क्या इसका सरकार ने कोई इत्तजाम किया है?

सरदार भजोड़िया : अभी तक जिन लोगों को ट्रेनिंग देनी है उनकी तादाद ही बहुत ज्यादा है। मगर लोगों को दुबारा ट्रेनिंग देना शुरू किया गया तो यह काम और भी मुश्किल हो जायेगा।

सेठ अब्दल किंह : क्या मत्री महोदय यह बताने की कृपा करेंगे कि पिछले दो तीन वर्षों में कितने लोगों को ट्रेनिंग दी गई है?

सरदार भजोड़िया : आज तक करोड़ १५५,००० मर्द इसमें ट्रेनिंग पा चुके हैं।

श्री विभूति चिह्न : सरकार ने आज तक लगभग दो लाख मर्दों को ट्रेनिंग दी है। ये लोग ठाक से अपना कार्य कर सकें, क्या इस और भी सरकार ने कोई व्यान दिया है? नये लोगों को आप ट्रेनिंग देते जाते हैं और जिन को आप दे चुके हैं वे भूलते जाते हैं।

सरदार भजोड़िया : ख्याल तो यही किया जाता है कि जो ट्रेनिंग इन कैम्पस में दी जाती है वह उनको दूसरे कामों में सहायता देनी और ऐसा हमें दिक्काई भी है

यह है कि वह द्वेषित जनके लिये सहायक  
लिया हो रहा है।

**Shri Goray:** Will there be any refresher courses for these people?

**Sardar Majithia:** I have already replied that there are no refresher courses.

#### Indian Military Mission to Russia

**\*115. Shrimati Ila Palchoudhuri:** Will the Minister of Defence be pleased to state:

(a) whether it is a fact that an Indian Military Mission headed by the Chief of the Army Staff is visiting Russia,

(b) if so, the object of the visit, and

(c) the duration of its stay in that country?

**The Deputy Minister of Defence (Sardar Majithia):** (a) to (c) At the invitation of the Soviet Defence Minister, Marshal Zhukov, the Chief of the Army Staff, accompanied by a number of officers of the Defence Services has proceeded to Moscow to witness the Soviet Navy Day Celebrations. The party will be the personal guests of Marshal Zhukov and will be in the Soviet Union for about ten days

**Shrimati Ila Palchoudhuri:** Now that they have gone to see the air display, may I know whether we intend importing any of the Soviet pattern of ships or aeroplanes to India?

**Sardar Majithia:** That does not arise out of this. They have only gone at the invitation of Marshal Zhukov the Defence Minister, to witness the Naval Day celebrations

**Shri Gajendra Prasad Sinha:** May I know how many other countries had already invited our Chief of Army Staff, and how many invitations have been accepted?

**Sardar Majithia:** I require notice.

**Shri Jaipal Singh:** The original invitation was for a much earlier date;

then it was suddenly changed; meteorological considerations seem to have affected it. May we know now why the date was changed?

**The Prime Minister and Minister of External Affairs (Shri Jawaharlal Nehru):** The original invitation was given when Marshal Zhukov was here, quite apart from any function there, and it was accepted, subject, of course, to convenient dates. Subsequently, the invitation was fixed for the Air Force parade day. That date was changed; the Air Force display there was itself postponed, for various reasons, including, I believe, expected bad weather; and it did not take place, so far as I know, yet. Then, this other invitation came, and it was accepted.

#### Fertilizer Plant at Rourkela

**\*116. Shri Bahadur Singh:** Will the Minister of Steel, Mines and Fuel be pleased to refer to the reply given to Starred Question No 608 on the 29th May, 1957 and state the salient features of the Project Report on the Fertilizer Plant proposed to be set up at Rourkela by Messrs Bochalo of West Germany?

**The Minister of Steel, Mines and Fuel (Sardar Swaran Singh):** The salient features of the Project Report on the Fertilizer Plant are as follows —

- (1) The maximum capacity of the Plant is estimated at 1,20,000 tons of nitrogen per year (5,80,000 tons of calcium ammonium nitrate). The capacity will, however, be limited by the quantity of Coke Oven gas available after meeting the requirements of the Steel Works
- (ii) The Consultants have recommended the manufacture of calcium ammonium nitrate because of the availability of raw materials at cheap costs. In their opinion, the production of urea on a large scale instead of calcium ammonium nitrate is handicapped at Rourkela, because there is not enough carbon dioxide available

(iii) The total investment cost including working capital, services (water, power and workshops) and capital outlay on residential colony is estimated at Rs. 18 crores.

**Defence Headquarters Building**

\*117. **Shri H. N. Mukerjee:** Will the Minister of Defence be pleased to state:

(a) whether plans have been finalised for constructing new buildings in Delhi for Defence Headquarters,

(b) if so, what is the estimated expenses, and

(c) how much foreign exchange, if any, will be needed for such construction?

**The Deputy Minister of Defence (Sardar Majithia):** (a) No

(b) and (c) Do not arise

**Shri H. N. Mukerjee:** May I know if there is a firm decision of Government, or there is likely to be, regarding the postponement of all construction of so-called prestige buildings during the Second Five Year Plan Period?

**The Minister of Finance (Shri T. T. Krishnamachari):** No, Sir

**WRITTEN ANSWERS TO QUESTIONS**

**Gold in Keonjhar District**

\*107. **Shri P. K. Deo:** Will the Minister of Education and Scientific Research be pleased to state

(a) whether detailed investigation has since been made to ascertain the quality and quantity of gold ore found in Keonjhar district of Orissa,

(b) if so, the result thereof, and

(c) whether working of mines will be profitable?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimall):** (a) No, Sir

(b) and (c) Do not arise.

**Iron Ore Project**

\*111. **Shri S. C. Samanta:** Will the Minister of Finance be pleased to refer to the reply given to Starred Question No 94 on 16th May, 1967 and state:

(a) how far the survey of rail, port and other facilities needed for the Iron Ore Project has proceeded, and

(b) whether the question of surveying Geonkhali on the Western bank of the river Hoogly for a subsidiary mechanical port, has also been examined?

**The Deputy Minister of Finance (Shri B. R. Bhagat):** (a) Field work in regard to facilities for the export of Orissa iron ore has been completed and the survey report is expected by September

(b) The scheme has no relation to the survey referred to in part (a) of the Question I understand, however, the Transport Ministry is seized of the problem and a study is being made of it

**Tribal Students, Tripura**

\*113. **Shri Dasaratha Deb:** Will the Minister of Education and Scientific Research be pleased to state

(a) the number of Tribal students who are studying in non-government secondary schools in Tripura; and

(b) the nature of aid enjoyed by them, if any?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimall):** (a) and (b) The information is being collected and will be laid on the Table of Lok Sabha in due course

**Life Insurance Corporation**

\*118. **Shri Anirudh Sinha:** Will the Minister of Finance be pleased to state the total amount of New Life Insurance business completed by the

Life Insurance Corporation up to 30th June, 1957 zone-wise?

**The Deputy Minister of Finance (Shri B. R. Bhagat):** A statement is laid on the Table of Lok Sabha showing the amount of business completed by the Life Insurance Corporation up to the 24th June, 1957. [See Appendix I, annexure No. 28.] Later figures are not yet available.

**All India Council for Technical Education**

**\*118. Shri Kalika Singh:** Will the Minister of Education and Scientific Research be pleased to state:

(a) whether the All-India Council for Technical Education has approved proposals for opening of five Engineering Colleges, twenty-two Polytechnics and sixty-one Junior technical schools;

(b) if so, what is the total estimated cost and where the institutes are proposed to be located;

(c) whether the States in which the institutions will be located will be asked to share part of the costs; and

(d) whether States will be consulted as regards matters of policy and their location?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali):** (a) to (d) A statement giving the required information is laid on the Table of Lok Sabha [See Appendix I, annexure No 29]

**चतुर्थ अंगों के कर्मचारियों को बदिया**

**\*120. श्री नवल प्रभाकर** क्या गृह-कार्य मंत्री यह बताने को कृपा करेंगे कि :

(क) क्या यह मत है कि मरकार चतुर्थ श्रेणी के कर्मचारियों को बदी में कुछ परिवर्तन कर रही है, और

(ल) यदि हा, तो यह कब तक ही जाने की सम्भावना है ?

**गृह-कार्य बंचलय में राज्य बंद्री (श्री बातार):** (क) जी, हाँ ।

(क) बहुत जल्दी ।

**ग्राम प्रदेशकर की मृत्यु**

**\*121. श्री बाबरेयी** क्या गृह-कार्य मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या सरकार ने स्वर्गीय डाक्टर बी० आर० घन्देश्वर की मृत्यु के कारणों की जांच कराने का निश्चय किया है, और

(ल) यदि हा, तो उस के क्या कारण हैं ?

**गृह-कार्य बंचलय में राज्य बंद्री (श्री बातार)** (क) तथा (ल) श्री बासनिक के ताराफित प्रदन सम्प्ति ५७४-ए की ओर ध्यान दिलाया जाता है जिसका उत्तर २६ मई, १९५७, को दिया गया था। फिर भी, इस सम्बन्ध में पाये प्रार्थना पत्रों को ध्यान में रखने हुये दिल्ली के डिटो इन्स्पैक्टर जनरल आफ पुलिम को हिदायत दी गई है कि वह इस सम्बन्ध में और जांच करे।

**Solar Energy**

**\*122. Shri M. K. Ghosh:** Will the Minister of Education and Scientific Research be pleased to state the expenditure incurred on the researches on Solar Energy and other sources of energy, if any, to replace coal and petrol during 1956-57?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali):** Research on the utilisation of Solar Energy for domestic and industrial purposes is carried out at the National Physical Laboratory as part of its normal functions and no separate account is maintained of expenditure incurred on such research. An expenditure of Rs 34,752.64 was incurred on a scheme for the large scale utilisation of wind-power.

**School for the Orthopaedically Handicapped Children**

\*123. **Shri D. C. Sharma:** Will the Minister of Education and Scientific Research be pleased to state

(a) whether the proposal for a Central Model School for the orthopaedically Handicapped children has been finalised,

(b) if so, the amount of expenditure to be incurred on the construction of the building, and

(c) the recurring annual expenditure on its staff?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K L Shrimali) (a) No, Sir**

(b) and (c) Do not arise

**Provident Fund of Insurance Employees**

\*124. **Shri Radha Raman:** Will the Minister of Finance be pleased to state

(a) whether it is a fact that Government have not yet settled and paid the Provident Fund Claims of the employees and officers who were engaged in Insurance business and had either resigned or were made to leave their old job after nationalization of insurance companies,

(b) what is the Government's policy in this regard, and

(c) whether any interest will be paid on such Provident Fund Claims for the period intervening between their resignation or termination to date of payment?

**The Deputy Minister of Finance (Shri B. R. Bhagat) (a) to (c) The settlement of Provident Fund claims of the employees and officers who were engaged in the insurance business and were absorbed in the service of the Life Insurance Corporation from the 1st September, 1956 is effected promptly as and when the cases arise. In regard to those who left the service prior to the 1st Sep-**

tember, 1956, the claims will lie against the Trustees of the respective Provident Funds and not against the Corporation

In either case, such claims do not lie against the Government

**Wheel Axle and Tyre Plant**

\*125. **Shri T. B. Vittal Rao:** Will the Minister of Steel, Mines and Fuel be pleased to state

(a) whether Government have decided to set up Wheel Axle and Tyre plant in one of the three steel plants,

(b) if so, at which steel plant the above will be installed, and

(c) the steps taken or proposed to be taken in this regard?

**The Minister of Steel, Mines and Fuel (Sardar Swaran Singh): (a) Yes Sir**

(b) and (c) A Wheel, Axle and Tyre Plant will be installed in the Durgapur Steelworks for which a contract has already been concluded with a British Consortium—Messrs Indian Steelworks Construction Company

**Pension for Defence Officers**

\*126 { **Shri Warior**  
          { **Shri Kunhan**

Will the Minister of Defence be pleased to state

(a) whether it is a fact that officers in the Defence Services are entitled to draw pension in lump sum in advance for five years, and

(b) whether this facility is given to other ranks?

**The Deputy Minister of Defence (Sardar Majithia). (a) No**

(b) Does not arise

## Administration of Justice

\*127 Dr. Ram Subhag Singh:  
Shri Heda:  
Shri Bibhuti Mishra:  
Shri Kalika Singh:

Will the Minister of Home Affairs be pleased to state the steps taken in recent months regarding the speedy dispensation of justice by the High Courts?

The Minister of State in the Ministry of Home Affairs (Shri Datar): The question of disposal of pending arrears, and speedier dispensation of justice in the High Courts was discussed by the Home Minister at a meeting with the Chief Ministers of States at New Delhi in the first week of June, 1957 and it was agreed that the problem should be treated as an urgent one and ways and means devised to achieve this object. In pursuance of that suggestion, the State Governments are at present making a review of the strength of their High Courts. A number of temporary posts of Additional Judges have already been sanctioned for the following High Courts:

- (1) Punjab H. C.—Four temporary posts for a period of two years each.
- (2) Allahabad H. C.—Two temporary posts for a period of two years each.
- (3) Madhya Pradesh H. C.—do.
- (4) Madras H. C.—do.
- (5) Patna H. C.—do.
- (6) Orissa H. C.—One temporary post for a period of two years.
- (7) Rajasthan H. C.—do.

The Chief Justice of India has agreed to convene a conference of Chief Justices of various High Courts to discuss further measures to deal with this problem. The question of the duration of vacations and daily hours of work of the High Courts is also receiving attention.

The Law Commission are also examining the question of the changes necessary in the procedural law to ensure a speedier dispensation of justice.

जेल के नियमों में संशोधन के लिए समिति

\*१२८ श्री इय नारायणः  
श्रीमती इता पालकीवरी  
श्री अ० क० गोपालनः  
श्री नारायणः कृष्णो मेननः

क्या गृह-कार्य मंत्री यह बताने की तैयारी करेगे कि :

(क) क्या सरकार ने जेल के नियमों में संशोधन के हेतु कोई समिति बनाई है;

(ख) यदि हाँ, तो इस समिति तक कैसे तक अपनी रिपोर्ट प्रस्तुत करने के लिये लाए गया है; और

(ग) इस समिति के सदस्य किन राज्यां पर चुने गये हैं ?

गृह कार्य मंत्रालय में राज्य मंत्री (भी बातार) (क) एक अच्छे नमूने की जेल मैन्युफ्ल तैयार करने के लिये सरकार ने एक छोटी सी समिति नियुक्त की है।

(ख) रिपोर्ट प्रस्तुत करने के लिये कोई निश्चित अवधि निर्धारित नहीं की गई है किन्तु जितनी जल्दी मम्भव हो सकेगा समिति अपनी रिपोर्ट प्रस्तुत करेगी।

(ग) समिति में व विशेषज्ञ हैं जिन्हें देश के भिन्न प्रदेशों के जेल प्रमाणन तथा अन्य सम्बन्धित समस्याओं का अनुभव है।

## Sales Tax in Tripura

\*129. Shri Dasaratha Deb: Will the Minister of Finance be pleased to state whether there is a proposal to introduce sales tax in Tripura in near future?

The Deputy Minister of Finance (Shri B. R. Bhagat): Government have decided not to introduce any Sales Tax law in the territory of Tripura for the time being.

दिल्ली में तम्बूओं में स्कूल  
 \*१३०. { श्री नवल प्रभाकर :  
 श्री श० क० श्रीमान :  
 श्री कोहियान :

क्या शिक्षा तथा वैज्ञानिक गवेषणा मंत्री यह बताने की कृपा करेगे कि ।

(क) दिल्ली में इस समय कितने ऐसे स्कूल तम्बूओं में चल रहे हैं जिन के लिये पक्के भवन बनाने का आदेश दिया गया है,

(ख) इस प्रकार के कितने भवन पहले ही बन रहे हैं, और

(ग) तम्बूओं में चलने वाले स्कूलों तम्बूओं का कितना वार्षिक किराया दे रहे हैं ?

शिक्षा तथा वैज्ञानिक गवेषणा मंत्रालय में राज्य-मंत्री (डा० का० ला० श्रीमान) (क) एक भी नहीं ।

(ख) कोई नहीं ।

(ग) तम्बूओं का वार्षिक किराया १,४७,००० रु० से लेकर १,६०,००० रु० तक है ।

#### Evening Classes under Delhi University

\*१३१. { Shri D. C. Sharma:  
 Shri Vajpayee:

Will the Minister of Education and Scientific Research be pleased to state

(a) whether as a result of the report of the Punjab University Camp College Enquiry Committee any decision has since been taken with regard to the starting of evening classes under the University of Delhi; and

(b) if so, the nature thereof?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimall): (a) No, Sir

(b) Does not arise.

#### साहित्य अकादमी

६७ श्री वाजपेयी क्या शिक्षा तथा वैज्ञानिक गवेषणा मंत्री यह बताने की कृपा करेगे कि ।

(क) साहित्य अकादमी पर सन् १९५४-५५, १९५५-५६ और १९५६-५७ में कितनी भवनराशि और किस-किस मद्द में लच्च हुई, और

(ख) अकादमी ने १९५४-५५, १९५५-५६ और १९५६-५७ में किस-किस प्रकाशक द्वारा कितनी-कितनी पुस्तकें छपवाईं और उनमें से अब तक कितनी पुस्तकें बिकी ?

शिक्षा तथा वैज्ञानिक गवेषणा मंत्रालय में राज्य-मंत्री (डा० का० ला० श्रीमान)

(क) और (ख) एक विवरण सभा-पट्ट पर रखा गया है [वेस्त्रे परिशिष्ट १ अनुबन्ध सख्ता ३०]

#### Pensions to Foreigners

68. Shri Anirudha Sinha: Will the Minister of Finance be pleased to state

(a) the amount of pensions paid annually to foreigners,

(b) by what amount it is diminishing yearly, and

(c) by what time it is expected to liquidate itself?

The Minister of Finance (Shri T. T. Krishnamachari): (a) and (b) Pension payments to foreigners are not accounted for separately from other pensions. Information asked for is not, therefore, available and can be collected only by reference to the individual pension payment orders

with the accounting authorities which would involve disproportionate amount of time and labour. The amount will not, however, be substantial since the liability for sterling pensions has with effect from the 1st April 1955, been transferred to the Government of U.K. in exchange of a lump sum paid to that Government by the Government of India.

(c) Service pensions are terminable at death, and family pensions cease on the happening of the events prescribed in the rules. It is not possible to relate these events to any definite period.

#### Grants for Propagation of Hindi

69. **Shri Ram Krishan:** Will the Minister of Education and Scientific Research be pleased to lay a statement showing the total amount to be paid to non-Hindi speaking State Governments and Organisations as grant during 1957-58 for propagation and development of Hindi, State-wise and Organisation-wise?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimall): A lump provision of Rs. 5.0 lakhs has been proposed in the budget for 1957-58 for the grant of financial assistance to non-Hindi speaking State Governments for the propagation of Hindi in their respective areas. Grants to Hindi organisations for propagation and development of Hindi will be paid out of a proposed lump provision of Rs. 7.61 lakhs. No State-wise or Organisation-wise allocation of funds has been made.

#### Grants for Educational Schemes to States

70. **Shri Ram Krishan:** Will the Minister of Education and Scientific Research be pleased to state:

(a) the total amount paid to State Governments during 1956-57 for the implementation of various Educational Schemes, Scheme-wise and State-wise; and

(b) the total amount to be paid for the above purpose during the current financial year?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimall): (a) The information is given in Statements I & II for Centrally assisted and Centrally sponsored schemes respectively. [See Appendix I, annexure No. 31.]

(b) The amounts to be paid will depend upon the extent to which the various programmes are actually implemented by the States during the year. The budget provision made for assistance and the tentative allocations for the various States are given in Statement III. [See Appendix I, annexure No. 31.]

#### Small Scale Industries in Andaman and Nicobar Islands

71. **Shri D. C. Sharma:** Will the Minister of Home Affairs be pleased to refer to the reply given to Unstarred Question No. 211 on the 24th May, 1957 and lay a statement on the Table of the Sabha showing the allocation of funds under different heads for the development of small scale industries in Andaman and Nicobar Islands in the Second Five Year Plan?

The Deputy Minister of Home Affairs (Shrimati Alva): The provision under the head "Cottage & Small Scale Industries" under the Second Five Year Plan of the Andaman & Nicobar Islands has been raised from five to eleven lakhs. A statement showing the allocation of funds under different heads is placed on the Table of Lok Sabha [See appendix I, annexure No. 32].

#### Transfer of Officers

72. **Shri H. C. Mathur:** Will the Minister of Home Affairs be pleased to state:

(a) how many officers were transferred from each State to Centre and vice-versa during the last 12 months;

(b) the number of I. C. S. officers amongst them;

(c) the total number of I. C. S. Officers on roll on 30th May, 1987; and

(d) how many are posted in each State and how many are with Union Government?

**The Minister of State in the Ministry of Home Affairs (Shri Datar):** (a) and (b). The required information is contained in the enclosed statement I. [See Appendix I, annexure No. 33.]

(c) 245.

(d) The information is given in the enclosed statement II. [See Appendix I, annexure No. 33.]

#### Primary Education

**73. Shri Vajpayee:** Will the Minister of Education and Scientific Research be pleased to state whether any steps have so far been taken to evolve a uniform system of primary education throughout the country?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali):** The basic education pattern, as approved by the Central Advisory Board of Education, has been accepted by all the States for the primary stage. Schools are being converted into Basic under the 5 Year Plan and in many other schools orientation is being given towards basic education. An all India Council of Elementary Education has been recently established to consider problems of common interest in this field.

#### Council of Advisers in Tripura

**74. Shri Desaratha Deb:** Will the Minister of Home Affairs be pleased to state:

(a) whether there is any proposal for the reconstitution of the Council of Advisers to the Administration of Tripura; and

(b) if so, the details thereof?

**The Minister of State in the Ministry of Home Affairs (Shri Datar):** (a) No, there is no provision for such Councils in the Constitution now.

(b) Does not arise.

#### Training of Indian Librarians in America

**75. Shri Bibhuti Mishra:** Will the Minister of Education and Scientific Research be pleased to state:

(a) whether it is a fact that the Government sent a group of librarians from Indian Universities to study the American library techniques;

(b) if so, whether they have returned to India; and

(c) in what way they are being utilised?

**The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali):** (a) Yes, Sir.

(b) Yes, Sir.

(c) They were the employees of the Universities/Institutions and have gone back to their respective Universities/Institutions.

#### सम्पदा शुल्क

76. { ओ विभूति निधि :  
ओ राज कृष्ण :

क्या वित्त मंत्री यह बताने की कृपा करेगे कि

(क) वर्ष १९५६-५७ में तथा १ अप्रैल, १९५७ में ३० जून, १९५७ तक विभिन्न गजों से सम्पदा शुल्क के रूप में कुल कितनी प्राप्ति हुई, और

(ल) देय तथा प्रदेय मामलो की स्थिति क्या है?

**वित्त मंत्री (ओ तिं त० कृष्णकाचारो):**  
(क) और (ल) सभा को मेज पर एक विवरण रख दिया गया है। [विभिन्न परिस्थित १, अनुबन्ध संख्या ३४]

भूतदूर्व आय-कर वर्ष-विवारी

७३ और अनियंत्रित तिह क्या विवरणीय यह बताने का कृपा करेंगे कि ।

(क) ऐसे आय-कर पदाधिकारियों, आय-कर उपायुक्तों और आयकर आयुक्तों का सम्बन्ध कितनों है, जो अभी निवृत्ति वेतन पा रहे हैं, और

(ल) आय-कर विभाग के इन येवा-निवृत्ति पदाधिकारियों में किस बर्ग के कितने व्यक्ति इस समय गैर-सरकारी व्यावसायिक कर्मों में नौकरी कर रहे हैं ?

विवरणीय (श्री तिं० न० हृष्टलमालारी )  
(क) और (ल) आय-कर विभाग के सेवा निवृत्ति (रिटायर्ड) पदाधिकारियों को सम्बन्ध के सम्बन्ध में, जिनमें गैर-सरकारी नौकरी पर लगे हुये व्यक्ति भी सम्मिलित हैं, तत्काल कोई सूचना उपलब्ध नहीं है। ऐसी सूचना एकत्र करने पर जितना समय लगेगा और जितना परिश्रम करना होगा वह प्राप्त होने वाले परिणामों की अपेक्षा कही अधिक होगा ।

उज्जैन में खुदाई

७८ और राष्ट्रेलाल व्याप : क्या शिला तथा बैज्ञानिक गवेषणा मंत्री निवृत्ति बाते बताने वाला एक विवरण सभा-पटल पर रखने की कृपा करेंगे ।

(क) पुरातत्व विभाग द्वारा उज्जैन में कितने दिनों तक खुदाई का काम किया गया ।

(ल) उस पर अब तक कुल कितना व्यय हुआ, और

(ग) क्या वर्षा-गृनु के बाद खुदाई का काम पुन आरम्भ किया जायेगा ?

शिला तथा बैज्ञानिक गवेषणा अंग्रेजी में राज्य मंत्री (डॉ श्री वा० ला० अंग्रेजी )  
(क) ६ मास और २८ दिन ।

(क) १६,५६६ रु ।

(ग) जी, हा ।

Retrenched Government Servants

७९. श्री S. C. Samanta: Will the Minister of Home Affairs be pleased to state:

(a) whether after the lifting of controls a very large number of Government servants in the Rationing and Civil Supplies Departments in the various States who were retrenched, were given facilities for 're-employment.

(b) if so, how many vacancies in the Central Government were filled up by them up-to-date;

(c) how many of them came through employment exchanges; and

(d) how their service conditions are being determined?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (a) Yes

(b) and (c) The exact number of such vacancies filled up-to-date is not readily available. However 2,083 of them were placed in Central Government vacancies by the Employment Exchanges

(d) Provided there was no break in service, the previous service counted for the fixation of pay, leave, seniority, etc in accordance with the rules laid down for the purpose

विल्ली के विद्यार्थियों को बृतिशी

८० श्री नवल प्रभाकर: क्या शिला तथा बैज्ञानिक गवेषणा मंत्री यह बताने की कृपा करेंगे कि

(क) १९५६-५७ म दिल्ली प्रशासन द्वारा कितने विद्यार्थियों को बृतिशी दी गई ।

(ल) उन वृत्तियों की धनराशि क्या है, और

(ग) उनमें से कितने विद्यार्थी अनुसूचित जातियों तथा अन्य पिछड़े वर्गों के हैं ?

जिसका तथा वैज्ञानिक जब्तालएः मंत्रालय में राज्य-मंत्री (द्वारा काठा साठा भीला भी) :  
(क) १७,३०२।

(ख) ६,४१,६६७ ३०।

(ग) अनुसूचित जातिया ७,०७५, अन्य पिछड़े वर्ग १०,०६०।

भारतीय प्रशासन से ग के परिवीक्षार्थी

द१ श्री नवल प्रभाकर : क्या यूह-कार्बन मत्री यह बताने की कृपा करेगे कि :

(क) भारतीय प्रशासन सेवा की अधिकारिता में इस समय भारतीय प्रशासन सेवा के वितने पर्यावर्ती प्रशासन ने रहे हैं, और

(ख) उनमों प्रशेषण देने के लिए कितने प्रशिक्षक लग हुये हैं ?

यूह-कार्बन मंत्रालय में राज्य-मंत्री (श्री आनार) (क) ७२।

(ख) प्रिन्सिपल तथा वाइस-प्रिन्सिपल को मिला कर द प्रशिक्षक हैं। इसके अतिरिक्त सेवाधान तथा प्रादेशिक भाषाओं के पढाने के लिये क्रमशः एक और दस अंश एवं निक (पाट-टाइम) प्रशिक्षक और हैं।

स्टेनोग्राफी का स्कूल

द२. श्री नवल प्रभाकर : क्या यूह-कार्बन मत्री यह बताने की कृपा करेगे कि

(क) क्या यह मत्र है एक स्टेनोग्राफी का प्रशिक्षण देने के लिये मरकार दिल्ली में एक स्कूल खोलना चाहता है, और

(ख) यदि हाँ, तो यह स्कूल कब से चालू हो जायेगा और इसमें कितने वर्षिनयों को प्रशिक्षण दिया जायेगा ।

यूह-कार्बन मंत्रालय में राज्य-पंचो (को बातार) : (क) जी नहीं।

(ख) प्रश्न हो नहीं उठता।

Minerals in Salem District

83. Shri Doraiswami Gounder: Will the Minister of Steel, Mines and Fuel be pleased to state:

(a) whether the Thiruthamalai area, Harur Taluk, Salem district, Madras State has been surveyed;

(b) what are the minerals found in that area, and

(c) the quantity of the iron ore available at Thiruthamalai?

The Minister of Mines and Oil (Shri K. D. Malaviya): (a) Yes, Sir.

(b) Iron ore is the only mineral found which is commercially exploitable

(c) Estimated reserve is 47.5 million tons

#### PAPERS LAID ON THE TABLE

#### COAL BEARING AREAS (ACQUISITION AND DEVELOPMENT) RULES

The Minister of Steel, Mines and Fuel (Sardar Swaran Singh): Sir, I lay on the Table a copy of the Coal Bearing Areas (Acquisition and Development) Rules, 1957, under sub-section (3) of Section 27 of the Coal Bearing Areas (Acquisition and Development) Act, 1957

[Placed in Library. See No S-102/57]

#### STATEMENTS OF ACTION TAKEN BY GOVERNMENT ON ASSURANCES

The Minister of Parliamentary Affairs (Shri Satya Narayan Sinha): I lay on the Table each of the following statements showing the action taken by the Government on various assurances, promises and undertakings given by Ministers during the various sessions shown against each:

(1) First Statement

First Session, 1957 of Second Lok Sabha

[See Appendix I, annexure No. 35]

(ii) Supplementary Statement No II.

Fifteenth Session, 1957 of First Lok Sabha

[See Appendix I, annexure No. 36]

(iii) Supplementary Statement No. XVIII

Twelfth Session, 1956 of First Lok Sabha

[See Appendix I, annexure No 37]

**NOTIFICATIONS UNDER ALL INDIA SERVICES ACT**

The Minister of State in the Ministry of Home Affairs (Shri Datar) I re-lay on the Table a copy of each of the following Notifications, under sub-section (2) of section 3 of the All India Services Act, 1951 —

(i) Notification No S.R.O. 2735 dated the 24th November, 1956, making certain amendment to Schedule III-C to the Indian Police Service (Pay) Rules, 1954

(ii) Notification No S.R.O. 275, dated the 26th January, 1957 making certain amendment to the All India Services (Provident Fund) Rules 1955

(iii) Notification No S.R.O. 348, dated the 2nd February, 1957 making certain amendments to the All India Services (Leave) Rules, 1955

(iv) Notification No S.R.O. 539, dated the 23rd February, 1957, making certain amendment to Schedule III-B to the Indian Police Service (Pay) Rules, 1954

(v) Notification No S.R.O. 855, dated the 23rd March, 1957, making certain amendments to the All India Services (Provident Fund) Rules, 1955

(vi) Notification No S.R.O. 856, dated the 23rd March, 1957, making certain amendments to the All India Services (Conduct) Rules, 1954

(vii) Notification S.R.O. 1152, dated the 18th April, 1957, making certain amendment to Schedule III-C to the Indian Police Service (Pay) Rules, 1954

(viii) Notification No S.R.O. 1370, dated the 4th May, 1957, making certain amendment to the Indian Administrative Service (Recruitment) Rules, 1954

(ix) Notification No S.R.O. 1371, dated the 4th May, 1957, making certain amendment to the Indian Police Service (Recruitment) Rules, 1954

(x) Notification No S.R.O. 1372, dated the 4th May, 1957, making certain amendment to the All India Services (Conduct) Rules, 1954

[Placed in Library See No S-103-57]

Shri Datar: I lay on the Table a copy of each of the following Notifications, under sub-section (2) of section 3 of the All India Services Act, 1951 —

(i) Notification No 13/31/56 AIS III, dated the 17th April, 1957, making certain amendment to the Indian Police Service (Recruitment) Rules, 1954

(ii) Notification No 13/38/56-AIS (III), dated the 2nd May, 1957, making certain amendments to the All India Services (Provident Fund) Rules, 1955

(iii) Notification No 13/9/56-AIS (III), dated the 2nd May, 1957, making certain amendment to Schedule III of the Indian Administrative Service (Pay) Rules, 1954

(iv) Notification No 13/15/56-AIS (III), dated the 9th May, 1957, making certain amendment to the Indian Police Service (Recruitment) Rules, 1954

(v) Notification No 13/18/56-AIS (III), dated the 24th May, 1957, making certain amendments to the Indian Administrative Service (Pay) Rules, 1954

[*Shri Datar*]

(vi) Notification No 13/18/56-AIS (III)-A, dated the 24th May, 1957, making certain amendments to the Indian Police Service (Pay) Rules, 1954

(vii) Notification No 13/23/56-AIS (III), dated the 4th June 1957, making certain amendment to Schedule III of the Indian Police Service (Pay) Rules, 1954

(viii) Notification No 13/27/57-AIS (III)-A, dated the 25th June, 1957, making certain amendments to Schedule III of the Indian Administrative Service (Pay) Rules, 1954

[*Placed in Library See No S-103-58*]

**AMENDMENTS TO REPRESENTATION OF  
PEOPLE (CONDUCT OF ELECTIONS AND  
ELECTION PETITIONS) RULES**

The Minister of Law (*Shri A. K. Sen*). I re-lay on the Table, under sub-section (3) of section 169 of the Representation of the People Act, 1951, a copy of each of the following Notifications, making certain further amendments to the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956

- (i) S R O No 3068, dated the 14th December, 1956
- (ii) S R O 412, dated the 4th February, 1957

(iii) S R O 2719, dated the 16th November, 1956

[*Placed in Library See No S-104/57*]

**AMENDMENTS TO REPRESENTATION OF  
PEOPLE (PREPARATION OF ELECTORAL  
ROLLS) RULES**

*Shri A. K. Sen*: I re-lay on the Table under sub-section (3) of section 28 of the Representation of the People Act, 1950, a copy of the Notification No S R O 140 dated the 10th January, 1957, making certain amendment to the Representation of the People (Preparation of Electoral Rolls) Rules, 1956

[*Placed in Library See No S-105/57*]

**AMENDMENTS TO REPRESENTATION OF  
PEOPLE (PREPARATION OF ELECTORAL  
ROLLS) RULES**

*Shri A. K. Sen*: I lay on the Table under sub-section (3) of section 28 of the Representation of the People Act, 1950, a copy of the Notification No S R O 1985 dated the 13th June, 1957, making certain further amendments to the Representation of the People (Preparation of Electoral Rolls) Rules, 1956

[*Placed in Library. See No S-106-57*]

**AMENDMENTS TO REPRESENTATION OF  
PEOPLE (CONDUCT OF ELECTIONS AND  
ELECTION PETITIONS) RULES**

*Shri A. K. Sen*: I lay on the Table under sub-section (3) of section 169 of the Representation of the People Act, 1951, a copy of the Notification No S R O 1993A dated the 18th June 1957, together with an erratum dated the 16th July 1957, making certain further amendments to the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956

[*Placed in Library See No S-107/57*]

**NOTIFICATIONS UNDER SEA CUSTOMS  
ACT**

The Deputy Minister of Finance (*Shri B. R. Bhagat*). I lay on the Table a copy of each of the following Notifications under sub-section (4) of section 43-B of the Sea Customs Act, 1878

- (i) No S R O 1581, dated the 18th May, 1957
- (ii) No S R O 1582, dated the 18th May, 1957 containing the Customs Duties Drawback (Copper dusting preparation) Rules 1957.

[*Placed in Library See No S-108/57*]

**ESTIMATES COMMITTEE  
MINUTES OF Sittings**

**Secretary:** Sir, I lay on the Table a copy each of the Minutes (Vol. 6, Nos 1-3) of the sittings of the Estimates Committee held during the year 1956-57

**COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS**

**FIRST REPORT**

**Sardar Hukam Singh (Bhatinda)** I beg to present the First Report of the Committee on Private Members' Bills and Resolutions

**CORRECTION OF ANSWER TO STARRED QUESTION NO 552**

**The Minister of State in the Ministry of Home Affairs (Shri Datar)** In reply to a supplementary raised by Shri B S Murthy on Starred Question No 552 answered on 29-5-57, I had *inter alia* stated that Government have decided to have 43 intensive development blocks—multi-purpose project blocks—in tribal areas and that they cost in all Rs 27 lakhs. In fact, Rs 27 lakhs mentioned by me represents the cost of each block

**POINT OF INFORMATION**

**Shri B C Kamble (Kopargaon)** Yesterday I had given notice under rule 197 calling attention to a matter of urgent public importance I would like to know what has happened to it

**Mr. Speaker.** The hon Member is new to the House. As soon as such a notice is given, the matter is looked into and the Ministry is consulted. It may be admitted or it may not be admitted. Immediately, at the very next day he cannot expect it to be brought up here. If it is not the next day it will be the following day. Tomorrow he will hear one way or the other, whether it is admitted or rejected. If it is admitted, I will call it here.

**WEALTH TAX BILL—contd.**

**Mr. Speaker:** The House will now proceed with further consideration of the motion to refer the Wealth Tax Bill to a Select Committee

**The Minister of Finance (Shri T. T. Krishnamachari):** Mr Speaker, Sir, I am very grateful to the ten hon Members who spoke yesterday on this measure, out of whom nine gave their support to the measure. I am also grateful to those hon Members who went through the various clauses of the Bill and suggested possible loopholes which have to be plugged by the Select Committee. I do not think they expect me to deal with all these questions that they have raised at length, but still I think courtesy demands that I must reply to some of them, though the Select Committee would take note of all these suggestions

My hon friend, Shri V P Nayar, mentioned that the administration of the wealth tax should be entrusted to a new department manned by judicial officers. I am afraid judicial officers—very good and very eminent people, good at their work—can hardly be administratively a success, nor it is possible for the tax-collecting department to be bifurcated. We have undoubtedly to choose wealth tax officers from amongst the income tax officers. I can give him the assurance that we will select the officers—handpicked officers—for administering the wealth tax

Shri V P Nayar again mentioned about income tax practitioners being allowed to practise. Yes, I think we would be able to allow them to do so, but before we do so, we will probably have to revise our ideas of the qualifications for income tax practitioners. I believe one of the former Income Tax Commissioners, who perhaps was advising the Board, sometimes back had prescribed the qualification, namely, a person who is a graduate in economics was fit to be an income tax practitioner. I am afraid we have drastically to revise the qualification. Naturally, a lawyer or an accountant or anybody well versed in income tax

[Shri T. T. Krishnamachari]

procedure and law would be allowed to be an income tax practitioners. When we revise these qualifications, I am sure that whoever practises before income tax authorities will be permitted to practise before wealth and expenditure tax authorities.

Shri Nayar also mentioned about the danger in taking Balance sheets as a basis evaluating business assets for wealth tax. Naturally, the precautions mentioned by him will be taken.

Shri Bharucha, who gave very valuable support, made a number of very useful suggestions. I am particularly grateful to him for having gone into the Bill so carefully. The point that for the evaluation of immoveable property it should be useful for practical purposes to classify them into several categories according to the nature of the construction and to determine the basic values for each such category with reference to the cubic footage—these are rather complicated matters at the moment. But I will certainly promise him that we will consider this suggestion.

He suggested a refund of wealth tax in regard to shareholding by individuals. The matter was considered by us at one time. While undoubtedly the small shareholder who goes in for pure investment is entitled to some consideration, shareholding is not necessarily confined to that category. We have given the small shareholder a certain amount of benefit by excluding him from the operation of the surcharge on unearned incomes. I think relief must come that way rather than by impairing the well-knit structure of the wealth tax.

Shri Pocker Saheb of course, is completely opposed to the whole idea. There is no common point between us. I have to accept his opposition.

Shri Supakar and Shri Mohamed Imam, made a point that it would be unfair to tax property which does not yield any income or sufficient income to pay wealth-tax. I concede that that is a point of view. But, that

would mean that you are thinking of perpetuating in the possession of people properties which do not yield any income. Oftentimes property is kept merely for the sake of keeping property. But our concept is something totally different. We do want that wealth that is amassed in a generation by the hard work of a person who amasses it should be kept by him subject to the tax regulations and the needs of economy. But, he should not be allowed to pass it over. Then starts the operation of diminishing assets.

Secondly, anybody who wishes to keep wealth that is not productive has no right to keep it. And, I shall be going against this canon which we have deliberately adopted if I say that wealth-tax will be payable only by those who are in possession of properties which earn an income. It is our desire that people who do not make instruments of production earn or produce should not keep them in their hands. They must change hands; they must go to somebody who will make them yield and make them produce.

Shri Supakar (Sambalpur): What about property which will not produce anything?

Shri T. T. Krishnamachari: It may not; it does not matter. If it does not produce nothing is lost. If something which does not produce at all is sold and changes form it does not matter very much. The idea really is that the keeping of wealth in a person's hands which does not produce imposes a penalty on him and that is the main idea. And, if I accept my hon. friend's theory, then, I should be going against that particular idea.

My friend, Shri Raju had some very pertinent remarks to make in connection with the operation of the wealth-tax. He mentioned about control and management for the purpose of determining whether a company is resident. He said that will provide leakage. The criterion in this case can be one of two criteria adopted under the Income-tax Act for determining whether a company is resident or not. One criterion is the excess of

Indian income over ex-India income It is obviously inapplicable for the purpose of wealth-tax. Therefore, there can be no objection if we adopt the other criterion available under the Income-tax Act Whether a company is resident or non-resident, all the assets located in India will be subject to tax The only difference is that if the company is resident it pays tax not only on assets located in India but also on those located abroad Therefore, there is really no question of leakage in the case of companies which operate in India

Incidentally, the expression control and management is a well-known term in the Indian Income-tax Act and has been interpreted by judicial authorities So, there is no difficulty in applying that For instance, in the case of a subsidiary located in India, the control and management will ordinarily be in India, a point which is conceded by Shri Raju But, I think the matter will be further examined

Shri Raju again made a point that it is possible for a person to reduce his wealth-tax by deducting from his assets the debts he may have borrowed on his exempted assets Debts which are deductible are those having an ascertained value, and not those which are contingent and fictitious We do, however propose to make a suggestion to the Select Committee for a clarification that the debts which are to be deducted from the gross value of the assets are not those related to exempted assets

My friend Shri Sadhan Gupta did not like the exemption given to investments in savings certificates and savings bank accounts But he conceded that it cannot be unlimited exemption for the reason that there is a restricted figure beyond which exemption will not be given In any event, as a borrower I must offer incentives for people to invest in savings certificates and it is a question of balancing our revenue considerations as against considerations which would provide us with what you might call loan income I think these considerations were

balanced by us in coming to a decision in regard to this exemption

Shri Raju again made a point about heirlooms The idea is that heirlooms are such as cannot be offered for sale But, I think, we can tighten it up I am grateful to him for having drawn attention to it We can tighten it up in the Select Committee

I have more or less dealt with broadly all the points that were mentioned by my hon friends I must also say that some of the hon Members did not criticise severely or critically If I have not replied to the remarks they have made, it is not that I am not appreciating what they have said, especially my hon friend Shri Das, who has been more generous to me and to the Government But I think the Select Committee will go into all these matters

Hon Members will find that the Bill itself does not afford room for much variation or amendment—it is fairly tightly provided, but, still, the Select Committee will go into these matters In doing so they will not merely take into account all that hon Members have said, and as I have said earlier today in answering a question I shall place before the Select Committee those suggestions that come from interested parties which I think might be considered and even those suggestions which in my view, should not be considered It will be for the Select Committee to consider them or reject them as the case may be The procedure to be adopted by the Select Committee has to be decided by them and I shall not say what they should do or what they should not I shall certainly send the suggestions made by hon Members in this House

As I said broadly in my opening speech, I will ask the Select Committee to consider certain changes which can be made, because these changes are not matters in which I am vitally interested except probably one where there might be a question of foreign exchange involved Otherwise, we shall certainly leave it to the Select

[**Shri T. T. Krishnamachari:**]

Committee to determine what the final shape of the Bill is to be

Once again let me express my gratitude to the hon. Members who have made valuable suggestions and gave their support to the Bill

**Shrimati Benuka Ray (Maldia):** What is the Finance Minister's reply for the transfer of property or gift tax?

**Shri T. T. Krishnamachari:** I am not making a policy statement here. What my hon. friend says would involve a policy statement for she says the object of the wealth-tax would be defeated if there is not a corollary to it, namely, the gift tax. The matter has to be examined, but, I am not in a position to make a policy statement at this stage. That has to be left for a future occasion.

**Shrimati Benuka Ray:** In the meantime it may be frittered away, the property may be divided up if the two things do not come simultaneously.

**Shri T. T. Krishnamachari:** Undoubtedly people owning property are ingenuous, sometimes they even purchase ingenuity. We can also be ingenuous and do some thing about it.

**Shri Shankariah (Mysore):** During the general discussion as well as yesterday reference was made for a clarification as to whether the privy purses that are given to the Princes would be liable to tax and, if so, under what category of assets they will be enumerated.

**Shri T. T. Krishnamachari:** Anything that is not liable would be specifically exempted. What is not specifically exempted is supposed to be included. That is the general interpretation.

**Shri Shankariah:** A clarification was sought for whether it will be considered as an asset or amenity or pension or gift? Unless we are clear about the fact whether it is liable or

not, we cannot make a reference to the Select Committee because some of the Members are very particular about this clarification. We must have a clear idea whether it is liable or not before we make a reference to the Select Committee.

**Shri T. T. Krishnamachari:** I could not clarify anything which is not in the Bill. The Bill does not exempt any section of the population or any particular type of wealth except what it has specifically exempted. What it has not exempted must be presumed to come within the mischief of the Bill. I cannot give any further clarification.

**Shri Shankariah:** I want to have your personal opinion whether it is included.

**Shri T. T. Krishnamachari:** My personal opinion is of no consequence whatever.

**Mr. Speaker:** The question is

"That the Bill to provide for the levy of wealth-tax be referred to a Select Committee consisting of Shri Asoke K. Sen, Shri H. C. Heda, Shri Prafulla Chandra Borooah, Shri R. Jagannath Rao, Shri Muhammed Khuda Bukhsh, Shri Narendrabhai Nathwani, Shri Shuvram Rango Rane, Shri Anand Chandra Joshi, Dr G. S. Melkote, Giani Gurumukh Singh Musafir, Shri G. D. Somam, Shri R. R. Morarka, Shri Feroze Gandhi, Shri C. D. Pande, Shri Tribhuan Narayan Singh, Shri R. M. Hajarnavis, Shri M. R. Krishna, Shrimati Tarkeshwari Sinha, Dr Ram Subhag Singh, Shri Nemi Chandra Kasliwal, Shri Saif F. B. Tyabji, Shri Fatehsinhrao Pratapsinhrao Gaekwad, Shri K. Periawami Gounder, Shri Bali Ram Bhagat, Shri U. S. Malibah, Prof N. G. Ranga, Shri T. C. N. Menon, Shri Prabhat Kar, Shri Bimal Comar Ghose, Shri Laisram Achaw Singh, Shri R. K. Khadilkar, Shri M. R. Masani, H. H. Maharaja Sri Karni Singhji of

Bikaner, Dr. A Krishnaswami and the Mover, with instructions to report by the 12th August, 1957"

The motion was adopted

EXPENDITURE TAX BILL

The Minister of Finance (Shri T. T. Krishnamachari): I beg to move that the Bill to provide for the levy of a tax on expenditure be referred to a Select Committee consisting of Shri Asoke K Sen, Shri H C Heda, Shri Prafulla Chandra Borooah, Shri R Jagannath Rao, Shri Muhammed Khuda Bukhsh, Shri Narendrabhai Nathwani, Shri Shivram Rango Rane, Shri Anand Chandra Joshi, Dr G S Melkote, Shri G S Musafir, Shri G D Soman, Shri Radheshyam Ramkumar Morarka, Shri Feroze Gandhi, Shri C D Pande, Shri Tribhuan Narayan Singh, Shri R M Hajarnavis, Shri M R Krishna, Shrimati Tarkeshwari Sinha, Dr Ram Subhag Singh, Shri Nemi Chandra Kasiwal, Shri Saif F B Tyabji, Shri Fatehsinhrao Pratapsinhrao Gaekwad, Shri K Periawami Gounder, Shri B R Bhagat, Shri U Srinivasa Malliah, Shri N G Ranga, Shri T C N Menon, Shri Prabhat Kar, Shri Bimal Comar Ghose, Shri Laisram Achaw Singh, Shri R K Khadilkar, Shri M R Masani, H H Maharaja Sri Karni Singhji of Bikaner, Dr A Krishnaswami and the Mover with instructions to report by the 12th August, 1957

The primary object of this Bill, which seeks to impose an annual tax on personal expenditure above a prescribed level, is to put a check on ostentatious expenditure and to promote savings, and also in fact put a check on ostentatious expenditure and to raise the standard of living of the people. It also forms a significant part of an integrated tax structure which is now proposed. Besides fulfilling the need for a more equitable tax system, appropriate to the structure of society which we have in view

the proposals for taxing excessive expenditure and wealth would make the tax system better fitted to tackle evasion of Income-tax

Though this Bill is to come into force from 1st of April, 1958, it is desirable for a variety of reasons that this Bill should be passed in this session. For one thing, the tax-paying public would know what exactly are the implications of this tax. It would also give enough time for necessary administrative arrangements to be made

The discussions that have taken place in this House and elsewhere since the introduction of this Bill have shown that there is general agreement with the broad objectives of the Bill, though a good many suggestions have been made for modifications here and there. I have been I have carefully examined the various suggestions made. While the basic scheme of the tax has to remain as it is, it should be possible to make suitable alterations to improve the structure of the Bill

The provisions of the Bill as proposed are now fairly well known and I do not propose to repeat them here. I shall confine myself to suggesting some of those matters to which the Select Committee may profitably apply its mind. Apart from a number of procedural matters and suggestions to clarify the meaning of some of the provisions, the main points that I have in mind for drawing the attention of the Select Committee are the following

Hon Members during the earlier discussions had pointed out the inconsistency of the proviso to clause 3 of the Expenditure Tax Bill which restricts the liability only to persons whose total income under the Income-tax Act exceeds Rs 60,000

I had mentioned that I was aware of this discrepancy, but I thought that for the purpose of evolving a suitable definition, it was better to leave it to the Select Committee and its cumu-

[Shri T T Krishnamachari]

lative wisdom to that task. Meantime, I have given very careful consideration to this matter and I feel that this proviso has to be changed or dropped. For expenditure tax purposes the income should not be the decisive criterion. For, if that is so, expenditure from assets from wealth, will not come within the mischief of the Act.

The Committee may, therefore, consider dropping this particular proviso. If this is agreed upon, it would follow that the only criterion for determining the assessability of a person to expenditure tax would be his annual expenditure on personal consumption. This being now the sole criterion, the Committee might like to reconsider the present Tax-free limit. In the Bill we have provided a basic allowance for an individual including his wife of Rs 24,000. It would have been Rs 36,000 if the proviso to clause 3 was accepted. Similarly for the karta of a Hindu undivided family and his wife a similar allowance is conceded, and an allowance of Rs 5,000 for each dependent or member of the family. Some adjustment in this scheme of basic allowance will be necessary. In my view instead of the present limits of Rs 24,000 for each individual and his wife and Rs 5,000 for each dependant subject to a ceiling perhaps of Rs 36,000 or Rs 34,000 as it would have been, it would be better to suggest to the Select Committee that the limit should be raised to Rs 30,000 for the individual with a wife and one dependant. Whether he has a wife or not and whether he has a dependant or not, and even if he has a dependant and wife he will have a limit of Rs 30,000. For each additional dependant allowance may be Rs 5,000 subject to a ceiling. In my view the ceiling ought to be Rs 35,000 allowing for one wife and one dependant. Corresponding modifications should be made in the case of Joint Hindu families, that is to say, if the proviso to clause 3 is accepted,

then the ceiling would have been Rs 36,000.

Now we propose a ceiling of Rs 35,000, assuming that a person has got a wife and 2 children. Otherwise, it will be only Rs 30,000. That is a matter for the Select Committee to examine.

It has also been represented that these minima would operate harshly on particular individuals whose normal expenditure is much higher, and who have commitments already on which they have been spending. We have been told that it would be difficult for them to immediately change over. It may be that the Select Committee may be able to consider this matter of allowing some time for change over by fixing a higher ceiling in the case of people who could show that in the three previous years they were spending much more money than the present limit bringing it down by Rs 5,000 every year provided that whatever ceiling you fix, the net expenditure over that ceiling or slab would be attracted when they spend beyond that figure. It may also be necessary in certain cases to provide for certain traditional religious, charitable commitments. I hope that the warning mentioned by the hon Member, Shri Raju relates to this. There may be certain commitments and if the commitments are proven, until such time as we are able to tighten up these charitable endowments, some kind of a provision ought to be made.

There is also some change called for in the allowances in the case of non-Indian citizens residing inside India. In a majority of cases, by the very nature of conditions in which they work, earn and spend, they are obliged to spend, inevitably, in their home countries on items like the education of children, etc. In any event, there will be no check on their saving and remitting their money abroad. If they remit moneys abroad and invest it, their income will be taxed by the

Indian income-tax; they will also get double income-tax relief. In such cases, there will be no harm in allowing an extra allowance for the sake of their expenditure abroad. It would really be more or less a national concession excepting that it would avoid looking into their accounts to that extent.

Apart from these changes of substance, some amendments of a minor nature also appear necessary. They are mostly of a procedural character and it is not necessary for me to go into those details at this stage.

I have been told that the expenditure tax is not as tight as the wealth tax. There are a number of loopholes that have to be plugged much more than in the wealth tax where the changes that are necessary are comparatively small. I am sure we will have the benefit of the remarks of the hon. Members here before we go to the Select Committee. When the Bill comes from the Select Committee, the House will have ample opportunity to discuss the Bill, as it emerges from the Select Committee.

But, I would like to point out, in all humility, to the hon. Members that this tax is something which is new. It is not a question of copying from here or there. It seems to us, to those who have been familiar with the tax structure in this country that it is particularly fitted so far as this country is concerned and we can achieve our objectives by means of this tax. Undoubtedly certain scrutiny of the personal expenditure would result without which it is not possible.

It has been mentioned that the very idea of an expenditure tax is something that goes against the provisions of the Constitution—the personal liberty of the individual. But, I am sure that this view would be rejected not merely by the House but also by the people who can decide on a matter like this.

But, in operating this measure, we have to be fairly careful. While we

should not allow any income to escape, we must also understand that the income is not the main thing for this tax because if we do not get income from this tax we get it from the other side. If a person does not pay the expenditure tax, that means he does not spend. Money is available for the community by way of savings. Wealth is created which will attract wealth tax. More money is available which will have to go into institutional investment. Once we know what is the money that is saved, there will be no difficulty in putting it in institutional investment. The operation of it will undoubtedly take time and we cannot see the results in a year or two.

If somebody says: what is it that you are going to get out of this tax; you are going to get only Rs. 10 crores. I shall be disappointed if I get Rs. 10 crores. It means that the purpose is not served and that people go on spending. If I get more money out of dividend tax, when I intend dividend tax to be dividend restraint tax, the purpose is partly defeated. Similarly, I hope that in course of time people will agree that they should not spend more than Rs. 30,000. Ultimately, if everybody spends only Rs. 30,000, we may not get this tax. But, the tax will nevertheless be necessary as a restraint on conspicuous consumption.

A question was put to me by an hon. friend. He laughed; probably he thought that I did not understand its implications. He asked whether we are going to put a check on buildings during the Plan period? I said: no. That is my understanding of the question. We will have to start buildings. We shall be producing enough cement and probably enough steel by 1959. They will have to start the construction of public buildings and private buildings for housing the middle-classes and the low income groups. While I have put a check on buildings today, it is only to take time over it. If somebody comes and says that he has to build a public building, I am prepared to allow him to go and lay

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the foundation. I ask him to be ready for building later on in 1959. Similarly, if somebody comes and says I am going to start clearing the slums, I give my immediate permission. It will take him a year or two to acquire the land and develop it. Like this, we have to prepare for action, for the construction of public buildings and buildings for low income groups. Certain amount of money will have to be spent in very desirable directions, it should not be spent in undesirable directions. If it is not spent we would not get the tax. Supposing we get Rs 10 crores, the original purpose is not served but we get this income all the same. It may be a compensation. That is how I have to look at it. That is what I would suggest to the hon. Members.

In this particular context I am not in a position to lay down that this is the right thing. Another person may say that this is right, I am not in a position to say that he is not right. But, it is a new tax. All such taxation, to some extent, is abnormal. Human system resents a foreign body. Similarly, it does not like taxes. If you want a tax, you have to give that in little doses. I would suggest the scheme that we have envisaged probably with certain revisions. The Select Committee would perhaps make it acceptable.

Again, as I have said yesterday, people who do not spend Rs 30,000 complain against the expenditure tax. May be, people who have a net income of Rs 30,000 would be asked but that is where the check on tax evasion comes. We have to extend the area of scrutiny. I do not think that it is the common man again. If an officer gets Rs 3,000, he is still out of it. Even a man getting Rs 4,000 is out of it. If his net income is of the order of Rs 2,400 per month, allowing for provident fund deductions, etc. it will come a little lower and he will not reach that level at all. Probably a very small percentage—about a quarter per cent of the people may come

in and the 99.75 per cent of the people should not at all raise any voice of protest against this. We shall be careful both in the administration and the evolving of the tax and shall make the people of the country accept this new tax by giving it to them in doses which they can assimilate. That is all that I want to say at this stage.

Mr. Speaker: The motion is now before the House.

Shri H. N. Mukerjee (Calcutta-Central): Mr Speaker, Sir, I wish I could congratulate my hon. friend the Finance Minister without reservation for having pioneered an item of taxation like the expenditure tax, but I fear I cannot quite bring myself to do so.

Shri T. T. Krishnamachari: The question is enough.

Shri H. N. Mukerjee: It is, of course, very good that he is attempting now to change the taxation structure of our country in order to make it more effective and equitable. He has drawn heavily, as we all know, on Dr Kaldor's suggestions, and within limits he has shown a certain quality of courage and imagination but, unfortunately, it is still very far short of what is required in the context of today.

Sir, you will permit me to make a few general observations before I go to the provisions of the Bill before us. The Finance Minister, obviously, has a very great appreciation of the views of Dr Kaldor, but in his hands the Kaldor proposals have been so diluted that there is a serious danger of their becoming largely ineffective.

This was seen specially in the case of the capital gains tax, which he introduced rather partially and timidously last winter. It appeared that the Finance Minister's expectations of revenue on that score was about one-third of what Dr Kaldor had estimated, though even that perhaps has already proved an over-estimate, and that is due to the fact that there is

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something wrong in the manner in which he tries to adapt the Kaldor proposals to the conditions of our country

Dr Kaldor had suggested an integral approach so that five taxes could go together. The income-tax, capital gains tax, annual wealth tax, tax on personal expenditure and the general gift tax, all the five according to Dr Kaldor's suggestion, were to be assessed simultaneously on the basis of a single comprehensive return, which would then operate more or less mutually as a self-checking apparatus so that evasion could be minimised

I do not say for a moment that the Kaldor proposals are sacrosanct and that we should not to try to adapt them in the manner which we consider to be most in conformity with the interests of our country, but I do not know how the Finance Minister could come to the conclusion that a gift tax, a proper gift tax, is not needed at the moment

As a matter of fact, when in the last Parliament the Estate Duty Bill was being discussed it was pointed out—by us on this side of the House, I remember it very vividly—over and over again that unless there was a real check on the so-called gifts the Estate Duty would prove to be largely unavailing. On that occasion the Government did not listen. The Estate Duty which was originally estimated to bring in about seven crores every year to the Exchequer has hardly brought one crore to the Exchequer. The gift tax, however, has been given the go-by, at least for some time to come by the Finance Minister

I very much like the Finance Minister these days when he professes a certain spiritual metamorphosis and talks quite enthusiastically about socialism and the hard core of the Plan. I am very happy that he does so. But I fear that his principal friends are still the big money interests whom he goes from time to time to meet in Calcutta, Bombay and other places. I do not wish to reflect on any sec-

tion of our community, but the business community, who figured in a question this morning, whom the Finance Minister met in Calcutta and Bombay, have, generally speaking, a knack of passing on the tax burden to other sections of the community. But I do not see the Finance Minister energetic enough to try and see that between Government and those other poorer sections of the community there is a better relationship. On the contrary, as far as relationship with the high and mighty business community is concerned no effort is spared in order to make that relationship very pleasant. I do not mind that relationship being very pleasant, it ought to be so but, at the same time there should be effort to see to it that the integrated interests of the entire community are looked after

I wish the Finance Minister makes a special effort. Now that the Plan is there it has got to be saved, it has got to be implemented properly. Now it is in fact, in jeopardy because of the multi-pronged attacks coming to it from different quarters. This is exactly the time when the Finance Minister should choose his friends a little more carefully. He should meet less the representatives of the business community and more the representatives of the other sections of our people

Now Sir these spokesmen of the business community have already begun to squeal, but they should be told very straight by the Finance Minister—I must concede that sometimes he does do some plain speaking to these people—that quite apart from socialism which may not be on the agenda, fiscal policy today in any capitalist country which wants to preserve itself has got to try to remove inequalities. It has got to be done. This squealing which is coming from that quarter in regard to such items as wealth tax and expenditure tax should be disregarded, and these people should be made to understand that the country today is determined to achieve a socialist society, that we have set a terminus and beyond that terminus we are not

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going to allow the predominance of private vested interests in the economy of India. That is a matter on which there is entire agreement in this country as far as the people are concerned, and I wish the Finance Minister acts accordingly.

Now, the country will not easily forget the Finance Minister, and the country will not also forgive the Finance Minister because in his budget he has tried to soak the poor by collecting nearly twice as much by additional indirect taxation as he is going to collect by way of direct taxation. It is not only that he has soaked the poor also in regard to direct taxation he is keener on giving relief to the rich than to the lower income groups, particularly to the very rich he is generous.

In spite of the admitted difficulties regarding administration, the taxable minimum has been lowered so that the smaller fry can be netted. I remember the former Finance Minister, Shri C. D. Deshmukh, saying in 1953 that too much of the income-tax department's time was being taken up by the relatively smaller assessments and if the number of such assessments could be reduced the department would be able to give greater attention to the case of the bigger assessee and improve the revenue from income-tax. Now the Finance Minister has brought about a situation by which tons of paper will be wasted and a good deal of time of the income-tax staff will be unnecessarily spent in assessing the poor income earning elements of the population, while those who are at the top are getting a particular concession.

He has given rate relief to top income brackets in the current year by deferring the enforcement of the expenditure tax. This postponement of the enforcement expenditure tax to 1958 is something which I do not like. I know that he has a defence and, perhaps, it might sound to be a very plausible defence. He might point out that income accruing this year will not be chargeable before

next year. But I feel that is no defence. As a point of fact the business community and the few thousands of people who will come under the operation of the expenditure tax, with an year's handicap will make their own arrangements. Big money will put up its own defences. They will call into the picture all kinds of people including chartered accountants, to whom the hon. Minister for Commerce and Industry gave some advice the other day in Calcutta regarding the part which they take consciously or unconsciously in the task of evasion of income-tax. Now, all those people, the big money interests, would put up their defences and would try to see it that when 1958 comes, as few of them as possible will be assessable to the expenditure tax. I feel that something could be done about it here and now. A suggestion has been made, not by very radical people, but by a journal from Bombay with which the Finance Minister is very familiar, the *Economic Weekly*. It suggests that the personal expenditure tax might be introduced here and now without disturbing the existing super-tax, but the rates applying should be in the range of 5 to 50 per cent instead of 25 to 300 per cent. It was suggested by Dr. Kaldor that we could as soon as ever that is possible introduce the expenditure tax and at the same time, the super-tax rates should continue; but, because the super-tax rates continue, therefore the rate of expenditure tax for this particular year would be rather lower. When we shall find out more facts in regard to the situation from next year, we shall raise the figures of the expenditure tax. That is a suggestion which I hope the Select Committee would consider. Though I really have not a great deal of optimism in regard to the matter, I beg to the Select Committee to give its mind properly to this matter. I feel that by postponing the enforcement of the expenditure tax, the Finance Minister has made the Bill to a certain extent self-defeating and

that is something which I am sure he would not like to do himself

Then again, the rates of the expenditure tax which he has proposed are very much lower than what Dr Kaldor had suggested Dr Kaldor had said himself in his report at page 5 that the rates that he had suggested might appear "unduly lenient" These are the exact words which he used Here is a person who is a right-winger in the Labour party in Great Britain, he is not a rabid left-wing enthusiast and he says that in India conditions, the rates which he has proposed might appear to be unduly lenient Now the Finance Minister beats them down even to very much lower figures I would say for example, that clause 3 exempts from the tax those with taxable annual incomes under Rs 60,000 Dr Kaldor suggested that Rs 40,000 should be the limit Personally I would like the Select Committee to put it even lower, say, Rs 30,000 That I think should be fair enough In regard to this Dr Kaldor had made certain observations in pages 46 and 47 of his report He says on page 47 of his report

"If the exemption limit were put at Rs 6,000 per head and the maximum slab of 300 per cent were imposed on expenditures in excess of Rs 30,000 per head, the liability to tax would extend to a considerably larger segment of the population and it would have a more powerful effect in restraining spending"

He adds that in Indian conditions such effort to restrain spending and to increase public saving should be made very seriously I suggest that in the light of this, the rates of the tax mentioned in the schedule should be revised and the recommendations of the Kaldor report adapted to the conditions of our country should be sought to be more effectively incorporated in the provisions of this Bill

I feel also that clause 3 should be suitably examined and revised by

the Select Committee This clause should be re-examined particularly in regard to the question of exemption from expenditure tax in certain cases Sub-clause (f) in particular needs to be changed, since we do not yet have a gift tax Dr Kaldor says that according to some observers, the expenditure of the upper classes in India amounts to over Rs 500 crores This is the figure much higher than the total of net incomes after tax of all income recipients with incomes of over Rs 10,000 Official figures about how much money is spent by our top income-earners are not yet there, but here is an estimate which Dr Kaldor has made. The total, therefore, is likely to be very substantial if there is tolerably efficient administration I fear that the Finance Minister's efforts might founder on the rock of administration That is a rock which might appear to be the enemy number one as far as the suggestions are concerned and therefore I fear that the Finance Minister's good intentions, even when they are good, will very likely founder on the rocks of administration It is an irony of fate that the manner of Government's execution even of very good measures is usually such that they become absolutely ineffective or worse

For example, in regard to income-tax administration sometime ago in this House in the last Parliament, there was a full-fledged resolution and the Finance Ministry could not just brush it aside as unnecessary The question of evasion is referred to so often and Dr Kaldor's estimate of Rs 200 to Rs 300 crores is vivid in everybody's memory But quite apart from estimates, last year in this House we were told that—the answer was given sometime in September, 1956—the arrears of income-tax collection in this country amounted to Rs 180 crores Quite apart from evasion which is of a stupendous character, the sheer arrears amounted to Rs 180 crores That was the information supplied in this House in answer to a question Now there

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are other things. There are the security vaults in Bombay, Calcutta and other places and the Government has told us over so many times that we do not even know what is the content of these security vaults. There are transactions made in the Turf Club of Calcutta and Bombay over racing and that sort of thing which are very fruitful sources of evading taxation and of avoiding payments legitimately due to the country.

In regard to this, I want to repeat again what I referred to earlier about the role of the auditors. The Minister of Commerce and Industry did a good thing in reminding the auditors in Calcutta that they should do something to rehabilitate their own reputation. I know some of them feel rather sore about it, but it is a matter of fact that unless the sharks of big business get the assistance of these people who know the ins and outs of income-tax evasion, unless expert assistance is given by lawyers, accountants and a whole set of others against whom comments have been made even by the members of the Income-tax Investigation Commission, the big money interests cannot evade tax. I remember the Income-tax investigation Commission once remarking that some of those people who are looked upon as the leaders of society are taking part in the task of helping the evasion of payment of income-tax on a very large scale. Auditors must play their role and we know that in our country the deterrents against evasion are very weak. Dr Kaldor has referred to the question of deterrent measures in order to punish evasion. He has shown how to follow the British model, while if we look at the American way of running their income-tax administration, we can give deterrent punishment for those who are cheating the country by evading income-tax in the manner that they are doing so notoriously. Our methods of deterring and checking income-tax

evasion are so bad. Therefore, something has got to be done about it.

That brings me to the fact of the treatment which we should afford to the income-tax staff. This is very relevant to his Bill because it is said that the present income-tax apparatus will be expanded, but the pattern will remain the same and the new apparatus amplified as necessary will look after the collection of wealth-tax and expenditure-tax. What are we going to do about making our income-tax staff really efficient and really devoted to their duty? Dr Kaldor has suggested that we should pay them more. Personally, even though I generally consider that we should try to bring down salaries in conformity with our country's requirements, in the income-tax department if it becomes necessary, as it appears to be, to have a really efficient cadre composed of persons who can stand up to the big money-bags, surely we must pay the income-tax people a great deal more than we do at the moment. What I find is that when you get serious allegations against the topmost officials of the Income-tax Department, those allegations are usually not looked into properly. On the contrary, on the suspicion that information has leaked out because of the junior members of the staff having supplied such information to people outside, high up officials of the Income-tax Department take vindictive measures even against officers like Income-tax Officers (ITOs) who are courageous and honest enough to make proper assessments. Therefore, there should be an effort really to change the income-tax administration.

13 hrs.

In this connection I am reminded of the very remarkable difference in treatment which Government metes out towards those who are very high up in the tree as far as the administration is concerned and those who are low down the ladder. When the

Finance Minister went to Bombay, the income-tax employees wanted to see him; he had no time for them. But when the Managing Director of the State Bank of India resigns in a huff because he did not like certain things said about his high salary in Parliament, he is given a gratuity of Rs. 2,00,000. That was the information supplied to us here in this House. I did not meet the gentleman concerned. The former Managing Director of the State Bank of India who resigns because he disliked certain things about him in Parliament gets a gratuity of Rs. 2,00,000

That was the information supplied to us here in this House I did not meet the gentleman concerned. The former Managing Director of the State Bank of India who resigns because he disliked certain things said about him in Parliament gets a gratuity of Rs. 2,00,000

This is the treatment you give to your staff. Those who are at the top get away with it; those who are likely to be in league with the sharks of the big business, get away with whatever they want to do. But in the case of those who are lower down, a person who perhaps starts life on Rs 350 a month and goes up to Rs 650, if he has to jump an efficiency bar, officers higher up would make it difficult for him. Unless you treat the people who are lower down in the social and administrative ladder, better, you will not get the cooperation of the entire department in running it honestly. There must be safety in numbers if you are going to have an uncorruptible administration. You may have all kinds of confidence in the high officers I do not say anything against the very high officers as a general rule. But there must be safety in numbers. You must trust more people who are lower down the administrative ladder and you must treat them better, so that the collections that we want to make will really redound to the interests of the country.

The expenditure tax is something which we welcome, but we want a change in the administration. In

this connection I wish to end by quoting what was said in the Plan Frame nearly two years ago. In the Plan Frame it was stated:

"The administrative difficulties inherent in the existing government machinery are likely to prove the greatest obstacle to efficient management. To overcome such difficulties large organisational and even constitutional changes may become necessary. The problem is urgent and requires immediate and serious attention"

This was said in the Plan Frame two years ago. The Finance Minister has talked about secretarial appurtenances which he would utilise in order to make it more effective. But I would ask the Finance Minister—I would beseech him—not to depend only on secretarial appurtenances I would ask him to come forward and bring about a real and comprehensive change in the Income Tax Act also, I would ask him to come forward as a corollary to the Bills which he has proposed in the House today, with suggestions as soon as he ever can to overhaul the entire structure of Income-tax levy and income-tax collection. Unless that is done, unless the administration is overhauled in the interests of popular welfare and the collection of the maximum revenue which is needed for our Second Five Year Plan, whatever legislation we place on the statute-books will really come to naught. Therefore I suggest that certain changes be made in the Bill and that further efforts be made on a comprehensive scale to bring about such administrative improvements as would really accomplish the purpose which the Finance Minister says he has in view.

Shri S. N. Dwivedy (Kendrapara): Mr. Speaker, Sir, I rise to welcome this measure because I feel that for the first time there has been a departure from the traditional policy of taxation. Not that this Bill goes far enough; but the taxation measures that have been proposed would have been incomplete without a measure

[Shri S. N. Dwivedy]

of taxation expenditure. So long we have followed a policy of taxing more and more those who have less and less. That is the traditional capitalistic policy, which has been followed although we have been shouting the slogans of socialistic pattern. Therefore, although, economically speaking this Bill will not bring much money to the exchequer, because it is already known that before these taxation measures on wealth and expenditure were proposed, concessions to the richer section of the population had been given to the extent of Rs 7 crores and odd, it is a step in the right direction.

We know that the rich section in our country is not going to be hit hard by this measure. But we have broken a new ground which will in future lead us to take more stringent measures for the development of our country for which we want more money. It has been argued that since there is no such measure in any other country, it is rather a venture which we should not have attempted with a defective administrative machinery. I feel this argument does not hold good so far as our country is concerned. I do not feel that in any other country there is such a great unanimity for achieving a socialist society through democratic and peaceful means. The party in power has not yet told us the nature of the socialist pattern of society that they want to create in this country. Perhaps they still feel that within the capitalistic structure they will be able to do something here and there, but that attempt is not going to succeed, nor are the people at large going to leave them at that. Therefore, out of necessity they have been compelled to bring forward measures like this and if in the implementation of the measures there are difficulties in the administrative side, I believe that also would have to be removed. It is better to make an attempt than to stop here because we are faced with difficulties. There is no denying the fact, as has been pointed out by the previous speaker that unless

the administrative machinery is overhauled and immediate and prompt steps are taken towards that end, such measures will not be successful. Therefore, I feel that we should not stop here on the ground that the administrative machinery is defective. We must go ahead and see that that is also remodelled.

There are other sections in our population, mostly interested quarters have raised bogey of personal interference. They say, Oh! it is an encroachment of personal life. I do not feel this argument has any ground. If one looks at the Bill, it will be found that the Bill does not contemplate the taxpayer to make a return of all his personal expenses. He is not required to show all items of his expenditure. There are certain exemptions specifically mentioned which, in my opinion, are too many. Then, there are permissible items of expenditure. Even under the present Act, one has to show his accounts so far as income and investment are concerned. What is required under this Bill is, he has also to show his accounts of expenditure. The whole idea behind the scheme, as has been pointed out by Prof. Kaldor, is to get a return of all income, expenditure and wealth in the country so that we may have an integrated approach to the entire problem. Therefore, the so-called bogey of interference has been raised by people who are known in this country as tax dodgers. Let those who have exploited and harassed millions of our people and amassed property, be a little harassed if it is necessary.

I am glad that the Finance Minister has agreed to revise clause 3. To my mind, the method of assessment suggested by Prof. Kaldor is very reasonable. If we really want to tax expenditure it will not be proper to take the family as the unit. Prof. Kaldor suggested that an adult should be taken as a unit. He should be given exemption to the extent of Rs. 10,000. His idea was, if there are two adults and two children,—1

child will be equal to half an adult—the total exemption will be Rs. 30,000. The Finance Minister has agreed to a ceiling of Rs. 30,000 for exemption. At the same time, he is also proposing another Rs. 5,000. I do not see any reason for this addition.

There is another difficulty, if the Select Committee decides to retain clause 3 as it is. When it is contemplated that an expenditure tax will not be levied on a person whose income is not more than Rs. 60,000, it is just possible that a man whose income is Rs. 59,000 and who spends a much smaller sum, say, Rs. 35,000, is likely to go scot-free. Therefore, from the very beginning, we should not give the impression that under this Bill also, as in the case of previous Bills we are going to give any room for such tax evaders.

This is a measure which is really against high-saving and high spending and has received general support from all sides. The Select Committee will go through the other loopholes that are there. The more we come forward with measures like this, we will be able to achieve the purpose we have in view. With these words, I give my support to this Bill.

पंडित ठ. कुरुक्षास भार्या (हिमाचल). माननीय स्पीकर माहब हाउस में दो दिन से जो बैल्य टैक्स और एकमपेंट ब्रैटेक्स बिल पर वहम चल रही है उसमें बहुत से मेर्सर माहिवान ने फाइनेंस मिनिस्टर भारव को मधारकबाद पेश की है और बहुत अफोर्ड दी है। मेरे अफमोस है कि जो बजूहात दी गयी त्रै उनकी बिना पर में फाइनेंस मिनिस्टर भारव को मुवारकबाद नहीं दे सकता। मेरी गय मे जब तक फाइव इंशन लान चाहिए है, तब तक उसके लिये मरकार जो टैक्स लगाये वह सब जायेगा है और मेरी गय मे जब तक हम फाइव इंशन लान को पूरा न कर ने तब तक हम टैक्सो को इस तरह के लुब-सूरत नाम न दे जैसे कि बैल्य टैक्स या

एक्सपेंडीचर टैक्स। उस बहत तक इन लुभावनी चीजों को हमारे सामने रखना गैर जरूरी है। अगर गवर्नमेंट इससे भी ज्यादा टैक्स लगाना चाह ता जहा तक काइव इंशन लान का सबान है मे उस हद तक भी जाने को तैयार है। लेकिन बैल्य टैक्स या एकमपेंट ब्रैटेक्स य दो शब्दों मेंसे स्वीकार नहीं हैं अभी तक हिन्दूस्तान मे गवर्नमेंट ने इनकम को कोई मीलिंग मुकर्रंग नहीं किए हैं और न बैल्य की कोई मीलिंग मुकर्रंग की है। जहा तक काम्टीट्यूशन का सबान है उसमें भी आटिकिल १६ एक० के मताविक यह फडामेटल गाइट है कि हर आदमी प्राप्टी रब मकता है और वही उसका डिस्पोजन भी कर मकता है। मरी गय नाकिम मे ये जो रेस्ट्रक्शन ढाले जा रहे हैं ये बाम्टीट्यूशन के भी बाब्लनाफ हैं। हमारे जैसे गरीब मल्क मे बैल्य टैक्स के काई मानी ही नहीं हैं। आपन जो इडीवीजुअल के लिये २ लाख और कुनबे के लिये नीन लाख को लिमिट रखी है मेरे ख्याल मे आमरीवा जैस देश मे इतनी आमदानी और बैल्य हर प्रव आदमों की होती होगी। गवर्नमेंट को यह नहीं भवनता चाहिये कि इस मामले मे जो नोग मपोर्ट दे रहे ह वह जेइनहून है। मे समझता है कि १६ पर मेंट आदिभियों को यह टैक्स एफेक्ट नहीं करता। इसलिये जिनको यह बैल्य टैक्स एफेक्ट नहीं करता उनको गय तो प्रे-यूवास (Gratious) है। उनको क्या कियी पर टैक्स लग जाय। और जो आपने ६० हजार की लज्जा टैक्स के लिये आमदानी रखी है यह भी बहुत आदिभियों की नहीं होगी। इसलिये जिनको यह एफेक्ट नहीं करता व यह राय खुशी से दे सकते हैं।

इन दो टैक्सो की जरूरत गवर्नमेंट को इसलिये लाहक है कि पहले जो इनकम टैक्स के अरिमे गवर्नमेंट ६३ पर मेंट से लिया

## [पंडित ठाकुर दास भार्गव]

करती थी उसमें साढ़े सात करोड़ कम कर दिया है। इस कमी की इन टैक्सों से पूरा करना चाहती है। बेहतर हो अगर फिलहल गवर्नमेंट इन टैक्सों को न लाये और जो पुराने टैक्स थे उन्हीं को कायम रहने दे। आज जो टैक्स लगाया जा रहा है उसका नतीजा यह निकला है कि ऊपर वालों का टैक्स बढ़ गया है और कुछ रेलव्स पर टैक्स कम हो गया है। सरकार ने इनकम टैक्स के लिये तीन हजार की रिमिट कर दी है। मैं चाहता हूँ कि जहाँ तक फ़ाइव इयर प्लान का सबाल है, हर एक आदमी जो कि दे सकता हो वह गवर्नमेंट को रुपया दे। इस में बैल्य का सबाल नहीं होता चाहिये। यह तो प्रवर्णी रिमीटल का सबाल है और प्राप्टी रिमोवल जल्द होता चाहिये। जिन आदमियों पर रुपया है और जो दे सकते हैं जब तक उन पर टैक्स नहीं लगेता तब तक हम अपने प्लान में कामयाब नहीं होंगे। अगर इस टैक्स का लाभ फ़ाइव इयर प्लान सदसैय (Five Year Plan Success Tax) रख दिया जाता तो देश में बहुत एन्ड्रूजियांजम होता और लोग युद्धी से टैक्स देते।

मैं उन जिन्होंने की दुजित में बहुत ज्यादा नहीं जाना चाहता जो कि फ़ाइनेंस मिनिस्टर साहब ने इन दिलों को लाने के लिये दिये हैं। अगर वह पसंद करते हैं कि इनको सेशल रिफर्म की शब्द दी जाये तो ऐसा करना उनको मुवारक है। वह ऐसा कर ले। लेकिन मैं समझता हूँ कि हर एक आदमी के प्राइवेट हिसाब में जाना और उसकी हर प्राइवेट चीज़ को देखना हैरासमेट के सिवा और कोई चीज़ नहीं है खेसूसन जब बैल्य टैक्स के सिलसिले में आप औरतों के जेवरात की तकसील लेंगे, लोगों के इन्टर्नल मामलों में जायेंगे, उनका फ़ाइनेंशियल एक्सपेजर होगा, तो उन में बड़ी डिस-सेटिसफ़क्वशन पैदा होगी। लोगों में बैसी ही डिस-सेटिसफ़क्वशन पैदा होगा,

जैसी कि विलियम फ़र्स्ट के जमाने में डूस्ज़डे बुक रखने से हुई थी। लोग कहते थे कि कैसी कमबख्त गवर्नमेंट आ गई है, जो कि हमारे घोड़ों, बैलों, डोमेस्टिक एनिमल्ज वग़ैरह की तकसील रख रही है। मैं अर्ज करना चाहता हूँ कि गवर्नमेंट लोगों के बीयरिंग एप्रेल, डोमेस्टिक एनिमल्ज और दुसरी छोटी छोटी चीज़ों की तकसीलात रखने के बाब्त में न पड़े, क्योंकि इससे आम तौर पर पब्लिक में बड़ी डिस-सेटिसफ़क्वशन होगी।

अगर मैं इस बिल को सपोर्ट करता हूँ, तो तिर्क एक बजह से और वह यह है कि हम को अपनी फ़ाइव यीअर प्लैन के लिये रुपया चाहिये और उस रुपये को हासिल करना हमारा पहला फ़र्ज़ है। हम लोग अपने कान्डों को कमिटिड हैं कि हम उस को पावटी से दिक्कालेंगे और उस का स्टैंडर्ड आ फ़िलिंग ऊंचा करेंगे। इस मकानद की हासिल करने का तरीका यह है कि हमारी फ़ाइव यीअर प्लैन कामयाब हो और उस को कामयाब बताने के लिये यह जल्दी है कि जिन लोगों के पास रुपया है और जो दे सकते हैं, वे रुपया दें। इस बात से मैं सोलह आने एप्रिल करता हूँ। बाकी बाज़ुहात की तकसील में नहीं जाना चाहता हूँ। न उनको रद करता हूँ और न उनके बारे में कुछ कहना चाहता हूँ। गवर्नमेंट से मेरी शिकायत एक दुसरी है कि किसी को है।

हमने अपने कांस्टीन्यूशन में लिखा है कि हम एक ऐसा सिस्टम बनायेंगे, जिस में चन्द हाथों में कनसेन्ट्रेशन आफ बैल्य नहीं होगी। हमने लोगों से वायदा किया है कि हम उन को अनइम्पलायमेंट से निकालेंगे बैटर कन्डीशन्ज आफ वर्क और डिसेन्ट स्टैंडर्ड आफ लाइफ देंगे। जैसाकि मैं ने आभी कहा है, इसके लिये यह जल्दी है कि हमारी फ़ाइव यीअर प्लैन कामयाब हों। इस बिल के लिये मेरे स्थाल में सब से बड़ी जस्टिसिकेशन यह है कि इसके जरिये हासिल

किया हुआ रूपया ठीक गर्जे के लिये खर्च होगा—वह ठीक तरीके से खर्च होगा या नहीं, यह मुझे मालम नहीं है।

इस मौके का फ़ायदा उठा कर मैं जनाव का दूसरे हाउस के चैयरमैन साहब का, प्राइम मिनिस्टर साहब का, दूसरे मिनिस्टर साहबान का और उन सब लोगों का शुक्रिया अदा करता हूँ, जिन्होंने अपनी सैलेरीज में टैन परसेंट कट किया है। मैं ने इस हाउस में तजवीज पेश की थी कि पंद्रह परसेंट कट किया जाय, लेकिन मुझे खुशी है कि लोगों ने दस परसेंट कमी तो की है। मैं इतना नहीं हूँ कि मैं यह समझ लूँ कि मेरी अपील पर लोगों ने ऐसा किया है, लेकिन वजह जो भी हो, यह दस परसेंट का कट कर के उन्होंने एक निहायत अच्छा जैस्वर किया है और इस के लिये वे मुंबारंकाद के मुस्तहक हैं। जनावे वाला, दूसरे हाउस के चैयरमैन साहब और मिनिस्टर साहबान ने जो एग्रजेम्प्ल देश के सामने रखी है, मुझे उम्मीद है कि इस पालियामेंट के मेम्बरान और वे अफ़सरान जिन की तन्त्वाह ह एक हजार पये से ज्यादा है, उस को फ़ालों करेंगे। वह न तो वैल्य टैक्स का और न एक्सपेंडिचर टैक्स का हिस्सा है—वह वालन्टेरो टैक्स है।

13-23 hrs.

[MR. DEPUTY SPEAKER in the Chair]

सब से पहले तो मैं उस आर्थिक सेलडाई करना चाहता हूँ, जो कि कल एक साहब ने पेश की थी। उनकी राय यह थी कि नये टैक्सों के लिये नई मशीनरी कायम की जाये। मैं अर्ज़ करना चाहता हूँ कि यह स्थाल बिल्कुल गलत है। अब तक जो मशीनरी हमारे पास है, वह निहायत अजीब है। हमारे इनकम-टैक्स आफ़िसर हमारे पुलिस आफ़िसर हैं, हमारे सीक्रेट आफ़िसर हैं। उन के पास खबरें पहुँचती हैं और वही तहकीकात करते हैं, वहीं टैक्स लगाते हैं और जज भी वही हैं। एक

ही शस्स जज, पुलिसमैन और विटनैस के फ़ंक्शन्ज परफार्म ( Perform ) करता है।

इस सिलसिले में मुझे जो शिकायत है वह दूसरी तरह की है। मैं ने पिछले से पहले साल, जब कि श्री देशमुख फ़ाइनेंस मिनिस्टर थे, इस हाउस में शिकायत की थी कि हमारे देश में फ़सल तैयार खड़ी है, लेकिन उस को काटने वाले नहीं हैं। इस देश में बेशुमार ऐसे आदमी हैं, जिन पर टैक्स लग सकता है, लेकिन गवर्नर्मेंट ने न अब तक इस बारे में कोई सरबे किया है, वह न कोई टैक्स लगाना चाहती है और न वसूल करना चाहती है। मैं ने कहा था कि अगर गवर्नर्मेंट ठीक तरह से टैक्स वसूल करे तो टैक्स की आमदनी एक तिहाई बढ़ जायगी और मजीद टैक्सेशन की ज़रूरत न होगी। इस पर हमारे फ़ाइनेंस मिनिस्टर साहब भी खफा हो गये थे, बड़े नाराज हो गये थे, क्योंकि उन का स्थाल था कि ३० करोड़ रुपये से ज्यादा इे जन नहीं होता, जब कि मेरा मत था कि इवेजन बहुत ज्यादा होता है। कांडार की रिपोर्ट के मुताबिक २००/३०० करोड़ का इवेजन होता है—अब डिपार्टमेंट भी १७५ करोड़ का इवेजन मानने लगा है इे जन इस से ज्यादा होता है। मेरा अब भी मत है कि अगर गवर्नर्मेंट ठीक तरीके से इनकम-टैक्स वसूल करे और ट्रेन्ड, आनेस्ट और एफ़िशेन्ट आफ़िसर्ज हों, तो बिला शको शुब्हा आमदनी बढ़ सकती है और ये तरह तरह के नये नये टैक्स लगाने की ज़रूरत न पड़ेगी, जिन से सात, दस या पंद्रह करोड़ रुपये वसूल होंगे और जो दुनिया में कहीं भी जारी नहीं किये गये हैं। एक सरबे कलकत्ता में किया गया था। लोगों को नोटिस दिये गये, जिस का जवाब उन्होंने दिया। लोग इनकम-टैक्स—पिछला इनकम-टैक्स—देने के लिये तैयार थे, लेकिन डिपार्टमेंट ने उस की वसूल न किया। पिछले दिनों हमारे सामने

## [पंडित ठाकुर दास भार्गव]

एक किलाव आई थी, जिस में ये सब बातें बाजेह तौर पर बजं थीं। बम्बई, कलकत्ता और मद्रास जैसे प्राप्तिपर टाउनज में बाजारों के कोलों परै जो दुकानदार बैठते हैं, उन की आमदनी टक्सेबल से ज्यादा होती है, लेकिन आज तक किसी ने उन को नहीं पृष्ठा कि तुम्हारे मुह मे कितने दान्त हैं। अगर भौजूदा कानून से आप रुपया बसूल नहीं कर पा रहे, तो मैं यह कैसे उम्मीद करूँ कि इस नये कानूनों से आप अपनी आमदनी बढ़ा सकेंगे और ये नये टैक्स बसूल कर सकेंगे। आप की मशीनरी एफिशेन्ट नहीं है। आप टैक्स लगाते जाये, लेकिन उन को बसूल न करे, तो फिर कन्ट्री मे डिस-मैटिस्फ्रेशन के आलावा और क्या हो सकता है? इस डिपार्टमेंट मे किस तरह के आफिसर्स हैं और डिपार्टमेंट कैसे काम करता है, यह इस हाउस से छिपा नहीं है। पहले के बड़े ट्रेन्ड इन्सपेक्टर आब खत्म हो चुके हैं। इन्सपेक्टर साहबान की इन्स्टीच्यूशन ही खत्म हो चुकी है। बड़ी थोड़ी सर्विस बाले लड़के इनकम-टैक्स आफिसर और असिस्टेंट इनकम-टैक्स आफिसर लगा दिये जाते हैं। वे हिन्दी के हिसाब को समझ नहीं सकते हैं। वे टैक्स लगा देने हैं और वहीं ऊपर तक चलता है। मुझे एक आनेस्ट इनकम-टैक्स आफिसर के बारे मे इत्य है कि जिनसे यह उम्मीद की गई कि किसी साहब के लिए एक गाय सस्त दामो पर दिला दें। वह ऐसा न कर सके। नतीजा यह हुआ कि उन का कैरेक्टर-रोल खराब कर दिया गया और उनक तरफकी रुक गई और वह अब तक रुकी पड़ी है।

दूसरा अहोवय वह अब तक अपनी गलती दरक्षत नहीं कर सके?

पंडित ठाकुर दास भार्गव मे एक और अफसर का जिक्र करना चाहता है। वह विस्त अकान मे रहते थे, उस का एक हिस्सा

मालिक-मकान के पास था और उस पर उनका काबू न था। वह हिस्सा ज्यादा लबसूरक्षा न था, उस मे कोई फुलबारी घनीह न थी, वह प्लैज़ेन्ट टॉलुक एट न था। हालाकि उस हिस्से पर इन्कम टैक्स आफिसर साहब का काबू न था, लेकिन फिर भी डिपार्टमेंट के बड़े आफिसर साहब नाराज हुये और उन्होने उनकी लाग बुक पर लिख दिया कि यह आफिसर काबिल नहीं है, अपने एनवाइरेमेंट को दरक्षत नहीं रख सकता। वह नहीं जानते थे कि जिस शब्द ने ऐसा एनवाइरेमेंट बनाया हुआ था, वह इनकम-टैक्स आफिसर की परवाह नहीं करता। वह आफिसर निहायत ईमानदार था। पर्वत उससे बड़ी खुश थी, लेकिन इसके बावजूद उस को तग किया गया।

जहा तक इनकम-टैक्स डिपार्टमेंट का सबाल है, वह बिल्कुल इनएफिसोट, करर्ट और इन-एडिमेंट है। उस के पास काम करने के लिये काफ़ी अफसर नहीं हैं। जब श्री देशमुख ने ३६०० से ४२०० की रकम रखी थी, तो इसकी वजह यह थी कि उन के पास अच्छे आफिसर नहीं थे। मेरी यमास मे नहीं आया कि इन दो सालों के प्रन्दर क्या इन अफसरों के प्रन्दर इतनी ज्यादा एफिसी आ गई है कि ये इन टैक्सों का ठीक तरह से इतिज्ञाम कर सकते हैं। मैं इस बात को नहीं मानता हूँ। मुझे तो उस बुद्धिया की बात याद आती है जिसने सुबुत्तीन को कहा था कि तुम इतिज्ञाम नहीं कर सकते हों। तीन हृषार की लिपिट को आप हाथ न लगायें अगर इतिज्ञाम नहीं कर सकते हैं। मुझे तो ऐसा लगता है कि यह सारे का सारा मामला आपके काबू से बाहर है अब तक सारे का सारा मामला ठीक

महीं होता तब तक मुझे भय है कि इनकम-टैक्स का जो एडमिनिस्ट्रेशन है वह ठीक तरह से नहीं हो सकता है।

मैं अब तक निहायत ही ज़रूरी बात की तरफ आपका व्याप दिलाना चाहता हूँ। सारे के सारे इनकमटैक्स के लाके अन्दर वहा तक हिन्दु अनडिवाइडिंड फैमिली का ताल्लुक है, उमको शुरू से ही निहायत अनफेयर, निहायत अनरीजनेबल तरीके से पेश पाया गया है। आप एक्सप्रिंडिचर बिल को ही देख लीजिये। उसके अन्दर क्या है। अभी हमारे एक दोस्त ने कहा है कि कालडोर साहब भी कहते हैं कि इनडिविजुअल की आमदानी १०,००० रुपया की इजाजत होनी चाहिये और ऐसे केसज में जहा पर एक तो लड़का है और दो छिपेंडेट हैं तो उनको डिपेनडेन्ट को, हैसियत से अलाइस होना चाहिये। मैं अर्ज करना चाहता हूँ कि हिन्दु अनडिवाइडिंड फैमिली ऐसी भी है जिन के अन्दर तोम तीस मेंबर होते हैं और यह चीज आपकी रिपोर्टो में भी दर्ज है। पाच पाच, दस दस और पद्धत पद्धत मैंबर तो आम ही होते हैं। किसी भी हिन्दु फैमिली में कम से कम दो को-पार्सनर्स का होना तो नाजिमी ही है। लेकिन हम देखते हैं कि यह जो इनकम टैक्स ला है ३८ मारे ला के अन्दर इनडिविजुअल और हिन्दु अम-डिवाइडिंड फैमिली को एक ही सनह पर रखा गया है जहा तक टैक्सेशन का सबाल है। फिर चाह उमके अन्दर १० मैंबर हो या दो मैंबर हो। यह तो एक भानी हुई बात है और यूकलिन्ड का कहना भी है कि दी होल इज प्रेटर देन दी पार्ट। एक इनडिविजुअल और एक फैमिली को एक ही बेसिस पर आप कैसे रख सकते हैं। एक ही बेसिस पर ला कर उन पर टैक्स लगाना बिल्कुल नाजायज है। यह मेरी समझ में नहीं आ रहा है कि यह सब क्यों हो रहा है और कैसे हो रहा है। मैं यह से यह इनकम टैक्स बना है, कोई ७०-८० सालो से, उमकी धोड़ी भी हिस्ट्री

अपने नये मैम्बरों की इनकामेंशन के लिये यहा रखना चाहता हूँ। यह एक ज़रिया हिन्दु अनडिवाइडिंड फैमिली पर लगता आ रहा है। अब्जेजो ने जब इस टैक्स को हिन्दु अनडिवाइड फैमिली पर लगाया उस बक्त हिन्दु अनडिवाइडिंड फैमिली ज रिच होती होनी और मास्नी दूसरे आदमी रिच नहीं होते थे। उन्होंने इसको अपने एक और मतलब के लिये भी लगाया था। मैं इस हाउस के प्रन्दर मन् १६०७ में आया था और मन् १६२८ में यह झगड़ा गुर्क किया। हिन्दु अनडिवाइडिंड फैमिली और एक इनडिविजुअल को एक ही बेसिस पर रखना अनरीजनेबल है। दुनिया के किसी और देश में इनको एक बेसिस पर नहीं रखा गया है। पहले सुपर-टैक्स के लिये ७५,००० फैमिली के लिये लिमिट रखी गई है और इनडिविजुल के लिये ५०,००० की अधी गई थी। आज सुपर-टैक्स को लिमिट दोनों के लिये एक भी कर दी गई है। इसके आगे फाइनेंस मिनिस्टर ज़ेलेट साहब, मस्टर माहब, नियाकान अली खा माहब तथा दूसरे वजीरों ने इसको नसनीम किया और कहा कि यह जो टैक्सेशन का मिलसिला है यह बहुत अनरीजनेबल है। इस आमले को टैक्सेशन इनकायारी कमिशन के मामन पथ किया जा। वहा पर क्या कुछ हुआ इस मब चीज को मैं मिनिस्टर माहब की विदमत में और इस हाउस में रख दिया है और ज़रूरी हुआ ता मैं इसको काफ़ी फैनेंस बिल के बक्त भी पेश करूँगा और इस हाउस के सामने फिर रखूँगा। हमने बहुत झगड़ा किया। कुछ हुआ नहीं। उसके बाद जब हम झगड़े चले गय तो एक नान-हिन्दु मिनिस्टर आये जिनका नाम सर जान मथाई था और उन्होंने इस पर गौर किया। उन्होंने कहा कि यह जायज नहीं है कि दोनों को (individual और undivided family को) एक ही सतह पर रखा जाये। आगर तीन हजार की लिमिट है और आगर ६ मैंबर एक फैमिली में है और उनको

## [पंडित ठाकुर दास भार्गव]

मगर हम टैक्स करते हैं तो हम लेवर्पे को टैक्स करते हैं। अगर चार मैम्बर हैं तो आप यह न कहें कि हिन्दुस्तान में ३६०० की लिमिट रखी है या आपकी जो लिमिट है वह बहुत बड़ी है। भार्गव साहब पहले साल लिमिट को ३,००० से ३,५०० कर दिया और अगले साल इसको दुगुना कर दिया। यह एक कम्प्रोमाइज था, रिसीफ नहीं था। क्योंकि जिस घर के अन्दर दो या दो से ज्यादा कोपासन छोटे हैं उनको उस सूरत में कोई रिलीफ नहीं था। इस के बाद यह मामला इनवैस्टीगेशन कमीशन के सामने पेश किया गया। वहां पर सुप्रीम कोर्ट के जज वर्गीरह दूसरे लोग थे। उन्होंने इसको देखा और देखने के बाद जो बजूहात पेश की उनपर मैं जाना नहीं चाहता। इस चीज को मैं किसी और भीके पर अर्ज करवा। मार्गी चीज का देव कर उन्होंने एक पैलियेटिव ढूँ। उन्होंने कहा कि जिस के अन्दर दो या तो से ज्यादा या तीन या तान से ज्यादा कोपासन हो उनकी टैक्सेबल लिमिट दुनी या नियुनी कर दी जाय। इस तरह मेरे जो रिसीफ मिला वह छोटी फैमिलीज को मिला। इसके बाद टैक्सेशन इनकवारा कमेटी बैठी। उसके सामने रखा गया। इस सारी चीज को मैंने उसके सामने न परिचय से पेश किया। मैं इसमें नहीं जाना चाहता कि वहां पर क्या हुआ और क्या नहीं हुआ। केविन एक बात में अवश्य अर्ज करना चाहता है और वह यह है कि मूँझ से सवाल किया गया कि जो इनकम टैक्स अनिवारिएट हिन्दू फैमिलीज से बसूल किया जाता है अगर वह बसूल नहीं किया गया तो जो गेंप है उसको कैसे पूरा किया जायेगा। कहा गया कि अगर लजाना खाली रहे तो गवर्नरेट किस तरह से जल सकती है। मैंने कहा कि मेरी भी नहीं चाहता कि गवर्नरेट का लजाना खाली हो। अगर गवर्नरेट के पास रुपया नहीं होगा तो वह खूलो और अस्पतालों

पर। क्या खर्च करेंगी और किस तरह से देश का भला होगा। मैंने आगे कहा कि लजाना पूरा करने के लिये आप हवा पर टैक्स लगायें, पानी पर टैक्स लगायें, लेकिन जो एक बेइमानी हो रही है उसको न होने दे। यह जो चीज है यह कास्टीट शब्द के आर्टिकल १४ के बिलाफ़ है। एक इविविज्ञान से आप उतना ही टैक्स बसूल करे जितना टैक्स बसूल करना आपके लिये जायज है और जो जायज नहीं है वह बसूल न करे। जिस बक्त नियाकत अली ला साहब यहां पर फाइनेंस मिनिस्टर थे, उस बक्त मैंने उनको रहस्याब लॉकर बताया था कि जिस लानदान की आमदनी चार लाख होती है और चार मैम्बर है और वह अनिवारिएट हिन्दू फैमिली है तो एक हजार रुपया माहवार ही हर एक बेहस्ते आता है। अगर नान-हिन्दू फैमिली है और चार बेटे और बाप शामिल हैं और तजारत करते हैं तो उनकी आमदनी चार हजार के करीब आती है। मैंने इसके बारे में पिछली बार भी फैक्टम एड कियां दे कर बताया था।

आज इस बिल के अन्दर एलारंस दिया गया है और डिपेंट की तारीफ भी गई है। तारीफ पर मैं बाद में आँखेंगा। हिन्दू फैमिली के जो डिपेंट हैं उसके लिये एक प्राविज़ो रखा गया है और वह यह है —

'Provided further that where any expenditure claimed by any individual as having been incurred in respect of any of his dependants has been allowed as a deduction from his taxable expenditure, the allowance permissible under this clause in the case of a Hindu undivided family of which the dependant is a coparcener shall be Rs. 2,000.'

श्रीरो के लिये ५००० रुपया चाहा है तो हिन्दू अनिवारिएट फैमिली के लिये

२००० ही रखा गया है। मैं पूछता चाहता हूँ कि यह किस लाभिक के आधार पर रखा गया है। यह चीज़ कास्टीटयूशन की दफा १४ के लियाफ़ जाती है। यह कौन सी चीज़ है जो आप हमारी आखो के सामने करने जा रहे हैं। एक ईडिविजुअल के भुकाले में एक फैमिली, जस में दस भैन्डर हो सकते हैं उसका एक्सपेंडिचर जरूर अगर दस गुना नहीं तो कम से कम इतना ज्यादा कर्सिङ्गेल जहर होगा जिसका कोई ठिकाना नहीं। दोनों के लिये एक लिमिट भी रखना कहा का इसाफ़ है। मैंने इस चीज़ को भनवाने के लिये अच्छद कोशिश की लेकिन मानी नहीं गई। लेकिन मैंने कभी भी इसका पीछा नहीं कीड़ा। मैंने यहा पालियामेंट में आकर प्रेजिडेंट साहब की स्विदमत में एक अर्जी भेजी कास्टीटयूशन की एक खास दफा के तहत। लेकिन बिल हाउस में रखने की मुझे इजाजत नहीं दी गई। मैंने एक बिल भी भेजा था कि हिन्दु अन्दिवाइडिंग फैमिली का जिन्ह इनकम टैक्स ला में से ही हटा दिया जाये और मैंने चाहा था कि इसको किसी एग्जेक्टिव एक्शन के तरिये से न किया जाये बल्कि इसका फैसला पालियामेंट में हो। उसकी भी इजाजत मुझे नहीं दी गई और मैं समझता हूँ कि गवर्नरमेंट ने इसको इजाजत मुझे नहीं दी। इसमें प्रेजिडेंट की परमनेलिटी का सवाल नहीं है। आज कट्टी नहीं चाहता कि कोई सराब बात की जाये और लोग नहीं चाहते कि उन्हे टैक्स अदा करने के लिये मजबूर किया जाये जो टैक्स अदा करने के मुस्ताहिक नहीं हैं। लेकिन गवर्नरमेंट इस गलती को न रीयलाइज़ ही करती है और न ही इसाफ़ करना चाहती है। यह जो लिमिट है इसको कम से कम तीन टाइम्स तो रखा जाये। हमारे का नेंस मिनिस्टर साहब ने तो इसको यक्कलम खाल्म ही कर दिया है। इसके अन्दर जो तभी चीज़ की गई है वह इतनी नावाज़िद है जिसका कोई ठिकाना ही नहीं है। आप इस लिमिट को इस बिल से छुपाना

तो रखते। ऐसा न करके, आपने इसको पीला ही कर दिया है और उसके अन्दर जनाबदाला क्या रियायत रखी है; एक ईडिविजुएल और एक अन्दिवाइडिंग हिन्दु फैमिली को जहा तक इनकम टैक्स के रेट का सवाल है, एक ही जगह रख दिया है। इस नृ० निगाह से यह बिल इस किसी का है कि या तो हाउस इस बिल को उठा कर फेंक दे या इस प्राविजन को बिलकुल निकाल दे और इसके अलावा दूसरा कोई रास्ता नहीं रहता। मैं उम्मीद करता हूँ कि सेलेक्ट कमेटी इस चीज़ को बड़ी गौर से देखेगी। मैं सेलेक्ट कमेटी के हर एक भैन्डर की खिदमत में अच्छ करना चाहता हूँ कि वह इस प्लाइट आफ व्यू को देखे जो मेरे इस मोके पर पेश कर रहा हूँ और उसके मुनाबिक इसको दुरस्त करे।

जनाबदाला मैं इस इनकम टैक्स ला की चूँकि मैं इन टैक्सों के हक में हूँ, मैं उनकी दीगर बहुत भी बातों में नहीं जाना चाहता। जनाबदाला मुलाहजा फरमायेंगे कि इन दो बिलों में और हमारे फ़िरोम एक्ट में प्रोमी-जरूर प्राविजन एक से हैं और वह एक ऐसी चीज़ है कि जिसको बज़ह से या तो देश की जनता में एडमिनिस्ट्रेशन के लिये मैटिस-फैक्शन हो सकता है या डिसपैट्समेंट्स हो सकता है। वह दिन वाकई मुबारक दिन होगा जिस दिन लोग खुद आ आ कर कहेंगे कि यह टैक्स हमारे जिम्मे हैं और हम खुशी से उसको सरकार के लाजाने में दास्तिन करने को तैयार हैं और सरकार हम से वह टैक्स ले ले। भारत के स्वाधीन होने के बाद में समझता हूँ कि जेम्सार आदमी हिन्दुस्तान में ऐसे मौजूद हैं जो यह नहीं चाहते कि सरकार का एक पैमा भी जो उसकी टैक्स की शक्ति में मिलना चाहिये वह उनके पास रह जाये और वह उसको खुशी खुशी देना चाहते हैं। उनकी शिकायत यही है कि एडमिनिस्ट्रेशन आफ इनकम टैक्स ला हार्डी और औप्रेसिव है। इस बैल्य टैक्स के

## [राष्ट्रिय ठाकुर दास चर्चा]

वारे में हमारे फाइनेंस मिनिस्टर साहब ने अपनी तकरीर में यह फरमाया कि मुझे नहीं आवृत्ति कीन शस्त्र इसके लिनाफ़ है क्योंकि जिन लोगों पर यह टैक्स लगेगा वे अपनी सीटेस पर से खड़े हो कर मुझे मुकारक-बाद देते हैं और फाइनेंस मिनिस्टर ने कहा कि हर जगह जहा वे जाते हैं उन को यही उनने में आता है कि यह वैद्य टैक्स आपने बहुत अच्छा लगाया। इसके मुतालिक मेरी फाइनेंस मिनिस्टर साहब की लिदमत मे गुजारिश यह है कि लोगों की शिकायत यह है कि यह जो इनकम टैक्स ला बना हुआ है वह बिलकुल बन साइडेड है और पब्लिक के हक में नहीं है। होना यह चाहिये कि इनकम टैक्स डिपार्टमेंट और उसके अफसरान हर ऐसे से उतना ही ले जितना बाजिब हो और एक पैसा ज्यादा न ले लेकिन हमारे देश मे हालत ऐसे नहीं है और यहा पर उस इनकम टैक्स अफसर की नरकी हो जाती है जो ज्यादा टैक्स लगाता है और इस तरह की इसमे चीजें भौजूद हैं जिनमे वह बाजे हो जाता है कि यह जो इनकम टैक्स एक बना हुआ है यह सारा का सारा बन साइडेड और खास प्वाइट आफ व्यु से बनाया गया है। सन् १९५३ मे यहा पर एक बिल आया था और मे सेलेन्ट कमेटी का चेयरमैन था और हमने वहा पर बड़ी कोशिश की और इस पब्लिक प्वाइट आफ व्यु को रखा कि जितनी इसके अन्दर तरभीम हो सकती है की जाय। मे श्री सी० डी० देशमुख का निहायत मशकूर हूँ कि उन्होने हमारे साथ कोशिप्रेट किया और उन्होने कोशिश की कि वह चन्द एक मामले जिन पर कि हम बहुत स्ट्रॉगली के ल करते थे दुरुस्त हो जाय लेकिन मुझे अफसोस के स थ कहना पड़ता है कि बाबजूद उनके सारे कोशिप्रेशन के हम उसमे कामयाब नहीं हो सके और हम वह तबदील नहीं कर सके क्योंकि मिनिस्ट्री वाले और बींद आफ रेवेन्यू वाले कही ज्यादा

मजबूत हैं और वह शायद आपने नुस्खे मिलाह से उसे कुश्त ही समझते हों और ऐसा मानते हो कि जो सख्त देश की आमदानी को बढ़ाता हो उसे हमें बुरा नहीं कहना चाहिये भले ही वह हाश्च हो जाय। दरअसल मे इस ला का एडमिनिस्ट्रेशन इस तरह से होना चाहिये कि हर एक आदमी खुशी से टैक्स दे और यह महसूस न करे कि भेरे साथ ज्यादती हुई है।

सबसे पहले मै चन्द खामिया जो हमारे प्रोसीजरल मामले मे हैं, उनकी तरफ हाउस का ध्यान दिलाना चाहता हूँ। जहा तक इसप्रेक्टिंग असिस्टेंट कमिशनर का सबाल है, जाहिर है कि यह अफसर बड़ा भारी आहंदार है लेकिन यह अफसर इनकम टैक्स अफसर को एसेमी की बैंक पर सलाह देता है एसेमी उमके समने नहीं आता और सिर्फ़ कागजात देख कर इनकम टैक्स अफसर को उसकी बाबत सलाह दे देता है असेमी की बैंक पर सलाह द देता है कि उम पर इतना टैक्स लगा दो। मैने इसके मुतालिक पहले भी अर्ज किया था और आज भी कहना चाहता हूँ कि अगर इस-प्रेक्टिंग असिस्टेंट कमिशनर असेमी को बुला कर और सारे मामले को सुन कर बाद मे इनकम टैक्स अफसर को सलाह दे तो मुझे कोई एतराज नहीं है। बगेर असेमी को सुने हुये असेमी की बैंक पर इनकम टैक्स अफसर को चुपचाप कोई बात कह दे, मैं उसके सहत लिनाफ़ हूँ। यह जो इसप्रेक्टिंग असिस्टेंट कमिशनर है, उसका ओहदा इस लिहाज से निहायत डेजरस है यह बोस्ट अफसर है और बगेर एसेमी को अपने सामने बुलाये उसको सुने, इनकम टैक्स अफसर को उसकी बाबत सलाह दे देता है। इससे लोगों को सख्त नुकसान पहुँचता है और लोग सख्त नाला हैं। मैं चाहता हूँ कि इस अफसर के यह अधिकार छीन लिये जायें या फिर कुछ और किया जाय। क्योंकि इस किस्म की कीज असेमी को बहुत दुख देने वाली है। मैं धरद से अर्ज करूँगा कि इसकी जितनी कस्ती

हो सके दूर किया जाना चाहिये। आखिर जो सोग टैक्स देते हैं वह कम से कम इतना तो बहर चाहते हैं कि जो अफसर उनके ऊपर टैक्स लगायें वह उनकी कुछ तो सुन लें, वह उनको कहानी तो सुन लें और फिर बाद में मरजी भुतानिक टैक्स भले ही लगा लें।

दूसरा बड़ा अफसर जो हमारे सामने आता है वह असिस्टेट एपेलेट कमिश्नर है। और उसकी बाबत हमारे एक दोस्त ने ठीक ही फ़रमाया था कि वह जुडिशल अफसर है। जनाब को मुझे याद दिलाने की ज़रूरत नहीं है कि हमने अपने कास्टीट्यूशन में सेप्रेशन आफ़ एस्पीक्यूटिव और जुडीशरी के बास्ते एक खास आर्टिकल रखा हुआ है। यह अफसर ऐसा है जो इनकम टैक्स इडिपेंडेट की प्रेस्टिज और रेपुटेशन को कायम रखने वाला है। आम तौर पर बड़ा अफसर जो मुकर्रर होता है वह इडिपेंडेट व्यू लेता है लेकिन उसके अन्दर एक स्नेग बौजूद है कि जो भेरी समझ में नहीं रहता चाहिये। उस अफसर का प्रमोशन और ट्रान्सफ़र बगरह सब चीजें बोर्ड के अल्ट्यार में हैं। हमने श्री देशमुख के जमाने में कोशिश की थी कि इसको हाईकोर्ट के मातहत कर दिया जाय और इसको बिल्कुल इडिपेंडेट रखा जाय। यह सही भानों में बिल्कुल एक जुडिशल अफसर है और अगर इसको हाईकोर्ट के मातहत कर दिया जाय तो सोगों को बेहद कायदा पढ़ुचे और एक साइकालिजिकल सैटिसफ़ैशन लोगों को ही जायेगा कि हमारा मामला गवर्नरेट का जो एक कलेक्टर अफसर है उसके आगे वह जुडिशल अफसर के सामने जायेगा जो कि बिल्कुल इडिपेंडेट जुडिशल अफसर होगा। लेकिन दक्षा १२ में यह अल्काज लिले हुये हैं :

"All officers and other persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no orders, instructions, or directions shall be given by the Board so as to interfere with the discretion of the Appellate Assistant Commissioner of Expenditure-tax in the exercise of his appellate functions."

यही अल्काज बैल्य टैक्स में थे और यही अल्काज हमारे इनकम-टैक्स ला मे है। मेरी अदब से गुजारिश है कि मेलेक्ट कमेटी इस चीज को दुरुस्त कर ले और इसको बोर्ड के मातहत न रख कर इसका प्रमोशन, ट्रान्सफ़र बगरह सब कुछ हाईकोर्ट के मातहत कर दे तो वह बड़ा इडिपेंडेट जुडिशल अफसर होगा और ऐसा होने से लोगों को एक बहुत साइकालिजिकल सैटिसफैशन होगा। अब जब कि इनकम-टैक्स का दायरा वसीय होता जाता है, बैल्य टैक्स, एसपेंडिचर टैक्स, और न जाने क्या क्या टैक्स आयेंगे, वह निहायत ज़रूरी है कि जो बेतिक शस्त है, जिसके हाथ में ख़ुसला देना है, उसको बोर्ड आफ़ रेवेन्यू से इडिपेंडेट बनाया जाय। यह बोर्ड आफ़ रेवेन्यू से ओवरार्डेन नहीं है। अपेल असिस्टेट कमिश्नर को इडिपेंडेस देना निहायत बाज़िब होगा और इससे जनता को भी सैटिसफैशन होगा। इसको सीधे हाईकोर्ट के नीचे रखना चाहिये।

इसके बाद मैं आपकी तबज्जह अगली प्राविजन की तरफ दिलाना चाहता हूँ। जहा पर सवाल आता है कि किसी असेंसी का कि उसको क्या हक है, मैं अर्ज करता हूँ कि असेंसी का एक इडिपीसिवलराइट है और वह वह है कि जिस इनकम टैक्स आफिसर या किसी आफिसर के पास वह जाये तो उसको बहस सुनी जाये। यह नहीं कि उसको सुनने से इनकार कर दिया जाये। शायद जनाब यह ख़्याल फ़रमाते होंगे कि

मैं एक एलिमेटरी बात की हरक तबज्जह दिला रहा हूँ, लेकिन मैं अर्ज करना चाहता हूँ कि इस प्लाइट पर यह दर्ज है कि अफसर एविडेस को देलेगा, यह भी दर्ज है कि अगर

## [पंचेत ठाकुर दास भार्गव]

वह टैक्स एन्हैन्स करता है तो उसको सुना कर करे। लेकिन यह प्राविजन नहीं है कि उसकी एविडेंस के बाद उसकी बहस को भी सुन लेगा। मैं जनाव की तवज्ज्ञह दफा १६ की तरफ दिलाना चाहता हूँ जिसके अन्दर यह लिखा है कि उसकी एविडेंस को, सुनै, लेकिन यह नहीं लिखा है कि एविडेंस सुनने के बाद उसकी बहस को सुन ले। वैल्य टैक्स की दफा १६ (५) एक्स्प्रेडिचर टैक्स की करेस्पाइग दफा है। उसमें भी लिखा है कि दूर वेस्ट आफ हिंज अजमेंट फैसला करे, लेकिन यह दर्ज नहीं है कि उसको सुने। आखिर वह कैसे फैसला करेगा? अगर कोई शास्त्र कुसूर करता ही है और उसको हियर नहीं किया जाता है तो फैसला कैसे कर सकता है? दफा १६ में तो यह कहा गया है कि उसे सुने भी नहीं, उसके बर्लिलाफ जो चीजें हैं, उन्हें जाहिर भी न करे। किमिनल प्रोसीजर कोड की दफा ३४२ के मातहत यह नहीं होता। हाईकोर्ट भीका देता है। मान लीजिये कि इनकम टैक्स आफिसर के दिमाग में है कि यह चीज किसी शरूम के बर्लिलाफ है तो उसका फर्ज है कि वह उसको बतलाये कि तुम्हारे बर्लिलाफ यह चीज है। लेकिन इस चीज के लिये कोई प्राविजन नहीं है। अगर भेरी बात को सुने बर्गर कोई मुझ पर दस रुपया टैक्स भी लगा दे तो मैं उसे नहीं भूलूँगा। मैं चाहता हूँ कि सेलेक्ट कमेटी इस को दुरुस्त करे और जो प्राविजन मौजूद नहीं है, उस को पूरा करे।

आगे चल कर दफा १६ में क्या सूरत है? सारे हिन्दुस्तान में, और दो एक मुल्कों को छोड़ कर सारी दुनिया में ला आफ लिमिटेशन जारी है। हमारे यहा पुराने जमाने में कोई शास्त्र भी अपने कर्जे को ज़रूर देता था चाहे फिर वह उसके बाप दादे का ही कर्जे न हो। लेकिन जब से ला आफ लिमिटेशन लगाया गया है तब से अगर कोई लाइब्रिली हो, उसके लिलाफ लिमिटेशन

हो जाता है। इनसाल की आज जो भी जित्वगी है, वह सारी की सारी लिमिटेड है और उसके हालात में तब्दील होती रहती है। इम लिमिटेशन एकट को बोड़ा ही भर्ती हुआ है कि यह तरमीम की गई थी। जहाँ तक हमारे इनकम टैक्स की वसूलयाबी का सबाल है आप उसकी तरफ देखिये। वह एक बिल्कुल बन साइडेड ला है और ठीक नहीं है। आपको चाहिये या कि ऐसी तरमीम लाते जिस से वह भी ठीक होता। उस में लिखा है

"he may, in cases falling under clause (a) at any time, and in cases falling under clause (b) at any time within six years..."

मेरी नाकिम गय में ए के बास्ते छ. साल (6 years) और बी के बास्ते तीन इयर्स होना नाहाहा था। मैं सेलेक्ट कमेटी से अर्ज कहगा कि इम लाइफ की लिमिटेशन को देखते हुये ऐसी तरमीम करे कि यह ला बिल्कुल ठीक हो जाये। बिट्वीन मैन टु मैन आज लिमिटेशन कानून हर मामले में लागू है। यह वाजिब नहीं है कि इनकम टैक्स की वसूली के लिये भीयाद का कानून लागू न हो।

आज मुझे लगता है कि आपका वैल्य और एक्स्प्रेडिचर टैक्स कही बिल्वर न जाये। आज अगर हमारे मुल्क में ऐसे ऐमेसीज की तादाद सिर्फ ३६,००० है तो दूसरे मुल्कों में ३६०,००० होगी। यहा कौन वैल्डी आदमी है? देश में सही मानो में १००० आदमी से ज्यादा मालदार आदमी नहीं मिलेंगे। इस ३६,००० में से बहुत से गरीब हैं, वह रियली बैल्डी नहीं है, जब तक उनके पास रुपया है, वह असर है, आज सद्गु खेल डाला कि फिर कुललांब बन जाते हैं। सरकार जो रुपया उनको पकड़ने में लज्ज करेगी क्या वह भी उन से मिल सकेगा? अभी हमारे मुकर्जी साहब ने ब्रताया कि

१८० करोड़ रुपया Arrears बकाया पड़ा हुआ है, आखिर सरकार ने कितने लोगों को कैद में डाला है? कानून में कहीं पर कहीं है जिसकी वजह से इबेजन होता है तो इस कानून में है। मैं बहुत दफ़ा कह चुका हूँ कि जो लोग गलत इनकम टैक्स रिटर्न दाखिल करते हैं, छिपा कर करते हैं, या छूटे इनकम टैक्स रिटर्न दाखिल करते हैं, सरकार उन से पूछती नहीं है। और अगर पूछती है तो उन पर वह क्या पैनेलिटी लगाती है। इंडियन पेनल कोड की १६३ घारा मीजूद है जिसमें है कि अगर कोई शास्त्र छूटा रिटर्न देता है तो उसको कैद में भेजा जाये। उन पर सिर्फ़ कैद का असर होता है, दूसरी किसी चीज़ का असर नहीं होता। इन बड़े आदिमियों में से दस बीस को कैद में भेज दीजिये, गलत रिटर्न आने बन्द हो जायें। लेकिन होता क्या है कि उस पर बड़ा कर पेनेलिटी लगा दी जाती है, इयोडी पैनेलिटी लगा दी, उसका असर किस पर होगा? इयोडी पैनेलिटी बसूल किससे होगी? मैं कहता चाहता हूँ कि इनकम टैक्स ला जैसा है, उस पर अमल नहीं किया गया। इस में भी कोई प्राविजन इस बात का नहीं है कि अगर कोई छूटा रिटर्न दे तो उस को कैद कर दिया जाये। इस तरह की कार्यवाही जालसाजी में शामिल होती है। लोग दो दो हिसाब रखते हैं। लेकिन उस के मुकाबले सरकार ने क्या किया? क्या उसने किसी आदमी को कैद किया? मैं चाहूँगा कि आनरेबल फाइनेंस मिनिस्टर साहब जवाब दे तो फिरस दे कि इस चीज़ के लिये कितने आदिमियों को पेनली प्रोसीक्यूट किया गया। हमारी सरकार बिजनेस नहीं चाहती, वह चाहती है कि पैसा आप ही बसूल होता रहे, बरता क्या उसके काम करने का यह तरीका होता? इसलिये मैं अर्ज़ करूँगा कि यह प्राविजन होना चाहिये कि अगर इन दि फर्स्ट इन्स्टेंस साबित हो जाये कि फलां सहस्र ने गलत रिटर्न दिया है, तो उस जुर्म करते वाले को बहर कैद को सजा दी जाये। बुमराह न किया जाए।

मैं जनाब की तबज्जह एक चीज़ की तरफ और दिलाना चाहता हूँ। दफ़ा २० Wealth Bill में जो हिन्दू ज्वाएंट फैमिली के मुताल्लिक है उस में बहुत डिस्क्रिमिनेशन है। मैं अर्ज़ करूँगा कि सेलेक्ट कमेटी उस डिस्क्रिमिनेशन को दूर कर दे। डेट आफ पारिशन के मुताल्लिक डिस्क्रिमिनेशन है जौँ, कि वाजिब नहीं है। मुझे इसका बहुत अफसोस है कि मुझे Wealth Bill पर बोलने का बक्त नहीं मिला नहीं तो मैं बहुत सी नई बातें उस बिल के मुताल्लिक अर्ज़ करता।

इसके बाद मैं एक दफ़ा पर और आता हूँ। दफ़ा २३ के अन्दर अपील में अपेलेट कोर्ट स एविडेस को सुनेंगे लेकिन बहस सुनने की पावनी नहीं है। उसमें जो दफ़ा है उसमें लिखा है कि वह उसे जरूर सुनेंगे, लेकिन तब जब कि टैक्स एन्हैन्स करना होगा। ओरिजिनल टैक्स के लिये कोई प्राविजन नहीं है कि अपेसी को सुना जायेगा। यह गलत है।

चुनाचे दफ़ा २४ में लिखा है :

"The Appellate Tribunal, may, after giving both parties to the appeal an opportunity of being heard, pass such orders..."

मैं चाहता हूँ कि यह जो आपार्चुनिटी है इनकम टैक्स आफिसर के बारे में यही कर्स्ट कोर्ट के बारे में भी होना चाहिये। ऐसा नहीं होगा तो इनकम टैक्स आफिसर को अस्तियार है कि उसकी बात को सुने या न सुने।

14 hrs.

अब मैं आपकी तबज्जह दफ़ा २५ की तरफ दिलाना चाहता हूँ। यह दफ़ा कमिशनर साहब की पावर्स के बारे में है। लेकिन बड़े ताज़जुब की बात है कि कमिशनर साहब को यह अस्तियार तो दिया गया है कि अगर वह देखें कि सरकार को नुकसान

## [पंचित ठाकुर दास भार्गव]

हो रहा है तो असेसमेंट को रिवाइज कर दें, लेकिन इसमें यह प्रस्तियार नहीं दिया गया है कि अगर कोई शास्त्र जो कि एप्रील हो उसकी दरव्वास्त पर कमिशनर साहब रिवाइज कर सके या अगर वह कुछ देखें कि किसी पर ज्यादा असेसमेंट हो गया है तो उसको कम कर दे। यह प्रस्तियार भी होना चाहिये।

मैं हाईकोर्ट के रेफेरेस के बारे में कुछ नहीं कहना चाहता।

अब मैं आपकी तबज्जह दफा ३१ की तरफ दिलाना चाहता हूँ। इसमें प्रस्तियार दिया गया है कि अगर इनकम टैक्स आकिमर चाहे तो डिफाल्ट न समझे। इसके अल्फाज हैं-

"Notwithstanding anything contained in this section, where an assessee has presented an appeal under section 23, the Wealth-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of."

जनाबवाना, यह ऐसा मामला है कि जैसे किसी शास्त्र पर डिप्री हो जाये, आडर पास हो जाये। अपीलेट कोर्ट को प्रस्तियार है कि डिप्री को बन्द कर दे, या सिक्युरिटी के ले या और किसी तरह बन्द कर दे। इसमें इनकम टैक्स आकिमर को यह प्रस्तियार दिया गया है जो कि एजीक्यूटिंग कोर्ट है। मैं चाहता हूँ कि बड़ी अपीलेट कोर्ट के लिये भी यह प्रस्तियार होना चाहिये। मैं अब से अर्ज करना चाहता हूँ कि उस्से तो यह हीना चाहिये कि जब तक किसी को अपील फैसल न हो जाये तब तक उसकी जायदाद को नीलाम न किया जाये क्योंकि हो सकता है कि अपील में फैसला कायम न रहे। लेकिन इसका एक और भी पहलू है कि अपील फैसल होने में बहुत देर लगे और इस असें में असेसी अपनी जायदाद को द्रुतसंकर कर दे। इसलिये कम से कम

हायर कोर्ट स को यह प्रस्तियार हीना चाहिये और फस्ट कोर्ट को भी यह प्रस्तियार रहे तो मुझे एतराज नहीं है। अगर असेसी चाहे तो ऊपर से आडर ले आये और स्टे करवा ले। मैं अब से अर्ज करना चाहता हूँ कि यह चीज इस बिल में आनी चाहिये।

इसके आगे इसमें सेक्षण ३५ है जो कि रेक्टीफिकेशन आफ मिस्टेक के बारे में है। इस रेक्टीफिकेशन के लिये चार साल की मियाद दी गई है। मैं चाहता हूँ कि इसमें गवर्नमेंट के लिये दो साल की और असेसी के लिये चार साल की मियाद रखी जानी चाहिये क्योंकि गवर्नमेंट के पास तो इस काम के लिये एक मुहकमा है जो कि हर एक चीज के पीछे पड़ा रहता है और अगर वह मिस्टेक करता है तो उसको ठीक करने के लिये दो साल की मियाद काफी होनी चाहिये। लेकिन एक प्राइवेट आदमी तो कुछ नहीं जानता, न उसको भारे कायदे मालूम होते हैं। उसके लिये चार माल की मियाद गवर्नी चाहिये।

**Mr. Deputy-Speaker:** The hon Member has been continuing to give reference to Wealth Tax clauses

**Pandit Thakur Das Bhargava:** The sections are the same but they are numbered different. Where they are different, I have indicated them.

**Shri T. T. Krishnamachari:** What does it matter? It is all tax. You speak on some tax

पंचित ठाकुर दास भार्गव अब मैं आपकी तबज्जह दफा ३३ की तरफ दिलाना चाहता हूँ। इसमें जो प्राविजन है वह इनकम टैक्स इनवेस्टीगेशन की लिंगेसी है। मैंने उस बहत भी यह एतराज किया था कि इस तरह की लाइब्रिलिटी असेसी पर न डाली जाये। यह तो इनकम टैक्स आकिमर का फैसला है। लेकिन उस बहत तो वह चीज पास हो गई। अब अगर इस बिल में जो

इस चीज को हटा दिया जाय तो बहुत अच्छा हो । लेकिन मुझे इसका हटावा जाना मुश्किल भजर आ गया है ।

यद्य मैं जनाव की तबज्जह दफा ३४ की तरफ दिलाना चाहता हूँ । इसमे लिखा दुम्हा है :

"Whenever in respect of any proceeding under this Act any expenditure-tax authority ceases to exercise jurisdiction and is succeeded by another who has and exercises such jurisdiction, the authority so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor."

मुझ इस पर सहत प्रतराज है । यह इनकम टैक्स का मामला सैमी क्रिमिनल का मामला है । इसमे फाइन लिया जाना है ।

Shri A. S. Sarhadi (Ludhiana):..On a point of order, is it necessary to discuss the clauses in detail at this stage when the Bill is being referred to the Select Committee?

Mr. Deputy-Speaker: It is being referred to the Select Committee and some points are being given out so that it may specially direct its attention towards these clauses.

‘‘हित ठाहर वाल भार्गव मैं चाहता हूँ कि इसमे सिलेक्ट कमेटी असेती को यह अस्तियार दे कि प्रगत वह आहे तो डीनोबो प्रोसीडिंग्स शुरू करा सकता है । हो सकता है कि जो चीज पहले इनकम टैक्स आफिसर के सामने आई है ग्रीट जिसकी बजह से उसका इम्प्रेशन अच्छा हो गया हो वह चीज दूसरे आफिसर को जब वह उसके रुबर पेश नहीं होगी अपील नहीं करे । मैं नहीं चाहता कि प्रोसीडिंग्स लम्जा हूँ लोकन अगर वह अस्तियार असेती को नहीं दिया जायेगा तो जिस वालस पर टैक्स लगता है उसके हालूक खत्म नहीं जाएगे । इत्तिवृत्त मैं चाहूँगा कि असेती को अस्तियार हो कि प्रगत वह आही तो प्रोसीडिंग्स की अनावा शुरू करवा सके ।

यद्य मैं जनाव की तबज्जह दफा ३६ की तरफ दिलाना चाहता हूँ जो कि सरविस के मुतालिक है । सिविल प्रोमीज्योर कोड में यह कायदा है कि परसन पर सरविस होने चाहिये । लेकिन इसमे लिखा है :

"A notice or a requisition under this Act may be served on the person therein named either by post....."

जनाव को मालूम है कि समन्स के लिये यह पहला उस्का है कि सरविस परसनल होनी चाहिये । अगर वह फेल हो जाये तो कूपरी तरह की सरविस होती है । यहां पर पोस्ट का प्रोट्रीजन है । यह मुनाफिव चीज नहीं है । यह टैक्स का मामला है । इसमे तो सरविस वे: बारे मे और भो ज्यादा तबज्जह होनी चाहिये । मैं चाहूँगा कि सिलेक्ट कमेटी इस तरफ भो तबज्जह दे । इन मामले मे ये छोटी छोटी प्रोमीज्योर की बाते बहुत अहम होती है । इनकी तरफ कम तबज्जह देना या तबज्जह न देना जायज नहीं है । इनकम टैक्स प्रैक्टीशनर्ज के बारे मे मैं कुछ अज्ञ नहीं करना चाहता हूँ । इस बारे मे फाइनेंस मिनिस्टर ने जो कुछ फरमाया है, मैं उससे मुत्तिफ़िक हूँ । उनका एपरोच बिलकुल सही है कि क्वालिफिकेशन भुकरर कर दी जायेगी और उनके मुताबिक जो काबिल मावित होंगे, वे रख लिये जायेंगे । दफा ४ मे ये लफज हैं

"In computing the expenditure liable to tax under this Act, the following amounts shall be included, namely, any expenditure incurred, whether directly or indirectly, by a person other than the assessee in respect of any obligation or personal requirement of the assessee or any of his dependants which, but for the expenditure having been incurred by that other person, would have been incurred by the assessee."

मैं इस बारे मे फ्लैटिफिकेशन सीक करता चाहता हूँ । फाइनेंस मिनिस्टर साहब वराम

[पंडित थाकुर दास भार्गव]

मेरहरवानी यह बताये कि यहां इनडाइरेक्टली से उनकी कपा भुगतान है। अगर किसी की शादी में कोई रिस्टेदार—मामा बीरह—इस हक्कार खपये का भात ला दे, तो कपा वह भी उस शहर के जिम्मे समझा जायेगा ?

Shri T. T. Krishnamachari: That is precisely what we want to avoid.

Pandit Thakur Das Bhargava: Supposing a Mama, brother of the mother, brings Rs. 10,000 by way of gift at the time of marriage, will that be regarded as an expense incurred by this person indirectly?

Shri T. T. Krishnamachari: If it is contributed for the marriage of the daughter then 'yes'.

Pandit Thakur Das Bhargava: It is a contribution of the Mama. That is a very dangerous thing. The word 'indirectly' should be taken away. I would respectfully ask the Finance Minister as well as the Select Committee to kindly look into this question.

Shri T. T. Krishnamachari: One can have a dozen Mamas, both real and unreal.

Pandit Thakur Das Bhargava: They pay it out of their own pockets. It is not he who is responsible for it. He cannot also refuse it. You are now making this man responsible for it. I would request you kindly to consider this point.

Then, in clause 5(1)(a) the words "wholly and exclusively" should be taken away. In clause 5(2) it is said:

"Where any expenditure is not wholly and exclusively incurred for any of the purposes specified in sub-section (1), the provisions of that sub-section shall apply in respect of so much of that expenditure as is reasonably attributable to any such purpose."

When "reasonably attributable expenditure" is provided for in sub-clause (2) I do not see any reason.

why the words "wholly and exclusively" should be there in sub-clause 1(a). I would, therefore, request the Select Committee to look into this question also.

As regards "dependants", Sir, in the definition so far as an individual is concerned it is said:

"Where the assessee is an individual, a son or daughter wholly or mainly dependant on the assessee for support and maintenance."

I think it includes major sons and daughters also if they are dependants. At the same time, I would like to know whether, if there are three sons and two daughters all will be dependants or not. From the speech of the hon. Finance Minister I thought that he was limiting the number of dependants to one or two. In view of the fact that the Government is out to see that the population of India does not increase, I think it is a wise decision. But so far as these words go they are capable of being interpreted that son and daughter mean any number of sons and any number of daughters.

May I humbly ask, what has the poor parent done? After all a parent can also be a dependant on the son. This is an expenditure tax for India and not for France or England. In India a parent may be wholly dependant upon his son.

Shri T. T. Krishnamachari: The son can spend Rs. 5000 less on himself and spend it on his parents.

Pandit Thakur Das Bhargava: Similarly he can also do in regard to sons and daughters also. I do not see any logic between the two. There is the son, the daughter and there are also the parents. If one has two sons, one daughter—that is the number allowed in Japan—and parents, after spending Rs. 25,000 on them what will remain for himself and his wife. I should, therefore, think that

for India the rule ought to be different. I would suggest that parents may also be included

Then, what is to be done with the wife so far as the allowance is concerned?

**Mr. Deputy-Speaker:** That the hon Member himself must be knowing much better

**Pandit Thakur Das Bhargava:** Here we are to be guided by you, Sir. You will be pleased to find, Sir, that on page 4 under sub-clause (d) a basic allowance of Rs 24,000 and a further allowance of Rs 5,000 is provided for in respect of each dependant. There is no mention of wife. The hon Finance Minister when he was making the speech said that an individual included both himself and his wife. But here there is no mention of wife. I should, therefore, think, if wife is a dependant she should also be provided for, if she is invisible in (d) that is a different matter

**Mr. Deputy-Speaker:** I hope the hon Member does not require an answer immediately from the Finance Minister

**Pandit Thakur Das Bhargava:** No, Sir. The Finance Minister is very clever for all of us. He will always say that he will leave it to the Select Committee and I know that the Select Committee will only do what he wishes the Select Committee to do. He also knows that we will also

**Mr. Deputy-Speaker:** We should not say that much.

**Pandit Thakur Das Bhargava:** Why not? He is so clever, so wise that, I should say, his advice is accepted by all of us. Originally, when he framed the Finance Bill and we were hearing him speaking about these taxes one after the other we were all very much against him. When he sent us a note explaining all these

things, as a matter of fact, many of us were converted. I submitted here in this House that I was one of those who were converted. I know with his reasoning in his speech he will convert us all, but I am submitting all these things for his conversion

**Shri T. T. Krishnamachari:** As a piece of evidence of his persuasiveness I will straight-away offer that I shall provide in the Expenditure Tax Bill a provision analogous to Section 33A of the Income-tax Act. Straight-way I am accepting the suggestion made by him. He suggested that there should be a revision in favour of the assessee and the power that we possess now under Section 33A of the Income-tax Act should be incorporated here. I am prepared to accept it

**Pandit Thakur Das Bhargava:** Sir, I am really very unfortunate that the hon Minister was not here when I started my speech. Had he heard those portions of my speech I am sure he would certainly have been converted to my views

I think, Sir, that that Finance Minister is successful in whose regime the people love the taxes which he imposes upon them. I should like to congratulate our Finance Minister because he has received so many congratulations here in this House. Everybody has liked these two taxes except, perhaps, myself. So far as I am concerned, my reasons for congratulations are quite different. I consider him as a very successful Industries Minister. When he was Minister for Commerce and Industries there was open general licence and every industrialist was happy. When he is Finance Minister, all of us are happy because we know that he will see that the Five Year Plan is implemented. After his tenure as Finance Minister I would like him to become the Minister for Rehabilitation so that the refugees will be happy too.

**बी १० क० बर्डी (निमाड) :** उपाध्यक्ष महोदय, मैं निवेदन करना चाहता हूँ कि भाजपीय सदस्य ने आधा भाषण हिन्दी में दिया है और अब आधा अप्रेजी में दे रहे हैं। दोनों ही आधाएँ थोतांगो के लिये अचूरे रह गए हैं, जिस का परिणाम यह हुआ है कि म हिन्दी जानने वाले ही पूरे भाषण को समझ सके हैं और न इंग्लिश जानने वाले हाँ।

**उपाध्यक्ष महोदय** जब दोनों भाषणों में बोलने की इजाजत है, तो क्या किया जाये ?

**पंडित ठाकुर दात भार्तव** जनाब, इस में कम से कम यह तो मर्टर है कि आधा भाषण हिन्दी वाले समझ जायें और आधा अप्रेजी वाले ।

जहा तक इम टैक्स का सवाल है, इस को तो हटाया जा सकता नहीं है। यह तो लगेगा ही। जिससे हमारी फाइव थीयर लैन के पूरा होने में मदद मिलती है, वह चीज चाहे अच्छी हो, चाहे बुरी, वह ठीक है और हम उम को मरोट करें।

मुझे अफमोस है कि मैंने ज्यादा बक्स ले लिया है, लेकिन चूंकि किसी दोस्त ने प्रोसीजरल मैटर्ज पर बहस नहीं की थी, इसी लिए मैंने उन के बारे में जरा तफानील के साथ अचूर करने की कोशिश की है। मैं समझता हूँ कि प्रोसीजर भी उतना ही जरूरी है, जितना कि टैक्स, बल्कि वह ज्यादा जरूरी है। मुनासिद यही है—और जरूरी भी है—कि सोग टैक्स दे, लेकिन साथ ही साथ यह भी महसूस करे कि यह टैक्स ठीक है। मैं यह समझूँ कि जो टैक्स लगाने वाला है, वह मेरा दृश्यमन नहीं है, वह मेरा दोस्त है। मेरे दोस्त बहुत से ज्यादा टैक्स नहीं लगायेंगे। इसके साथ ही साथ मैं आशा करता हूँ कि वे प्रोसीजर को भी दूरस्त करें। मैं आशा करता हूँ कि जो

सिर्पट कमेटी है वह हम सब बाहो पर और करेगी और वहाँ से एक एसा उमदा बिल मर्ज हो कर निकलेगा कि जोकि एक माडल होगा प्रौग्य सिलेक्ट कमेटी इनकम टैक्स एक्ट की सरी प्राविजन्स का जिन का मैंने जिक किया हैं तबदील करने का सुझाव देगी।

**Mr. Deputy-Speaker:** I have a short announcement to make.

Yesterday after the result of the Division on the motion that the Rail-way Protection Force Bill as amended be passed was announced by the Deputy-Speaker, some Members complained that their push button sets were not in working order inasmuch as the pilot lamp on their seats did not glow. After the House rose the push button set on each one of the seats of Members who gave their names and numbers to the Table was tested, and it was found that the lamps burnt simultaneously with the pressing of the button and push switch. It appears that the button and the switch were not pressed simultaneously by Members which is a sine qua non for the correct recording of vote

I might also add, perhaps it may cause laughter, that some very important Members were not pressing the buttons but the screws beside that (Laughter)

**An Hon. Member:** Who were they?

**Mr. Deputy-Speaker:** When they complained, there was no light.

**An Hon. Member:** Some screw was loose

**Mr. Deputy-Speaker:** May be some-where. Perhaps we will take greater precaution next time and demonstra-tions shall have to be given when we have that chance again.

**पंडित जब नारायण “बड़ेह” (शिक्षपुरी) :** उपाध्यक्ष महोदय, सदन के सम्मुख और बिड़, इस समय प्रस्तुत है उसका मैं सम्पूर्ण करने के लिये लड़ा हुआ हूँ। आज हमकी

बोजना को सफल बनाने के लिए पैसे वो आवश्यकता है और बिना कर सकाये पैसा एकत्र नहीं किया जा सकता है। अस्तु, धन एकत्र करने के लिए यह जो बिल सामने आया है इसका मैं स्वागत करता हूँ। मैं समझता हूँ कि इस देश में साध्य लाने के लिए, समता लाने के लिए तथा आज जो अमंत्रों पैदा हो गया है और जो भेद आज पूँजीपतियों और गरीबों के बीच में उत्पन्न हो गया है, उस भेद को दूर करने के लिए, और लोगों में धन कमा कर अधिक से अधिक बड़ा बनाने की जो भावना उत्पन्न हो गई है, उस भावना को परिवर्तित करन के लिए और उन के अन्तर यह भावना जगाने के लिये कि वे जो धन कमाते हैं केवल अपने लिए ही नहीं कमाने हैं बल्कि देश के लिए भी कमाते हैं, राज्य के लिए भी कमाने हैं यह जो कर लगाने की बात कही गई है सराहनीय है और ऐसा करना आवश्यक भी था। मैं समझना हूँ कि इस देश में गजय को सम्मान बनाने के लिये और विप्रमताओं को दूर करने के लिए सम्पन्न लोगों के पास जो सम्भवत है और जिस को वे कमा कर और बना कर बना चाहते हैं और यह समझते हैं कि सम्भवत हम सदैव जीवित बने रहेंगे और हमारे कमाने के साथन सी न रहे नो भी न नो हमारे कमा लिया है इसी को हम खाते रहेंगे, उनके हृदय में से यह भावना उठ जाए और उन्हे यह पता लग जाए कि हम जो कमा रहे हैं वह हमारे काम भी आने वाला नहीं बल्कि देश के काम भी आने वाला है, उस दृष्टि से भी यह बिल स्वागत योग्य है। इससे उनके कमाने, के तरीकों में भी अन्तर आ जाएगा और वे जो कमायेंगे वह न्याय पूर्वक कमायेंगे। बात केवल इतनी है कि हमको साधानी से यह सब कार्य करना पड़ेगा। हमें बेखाना पड़ेगा कि लोग इसमें से बच निकलने के साथन न ढूँढ़ ले। पैसा तो वे कमा रहे हैं लेकिन जब देने का समय आए तो कहीं ऐसा न हो कि कानून में से ही सूफ़ोत्तम निकाल कर वे टैक्स से बच जायें और सरकार को एक

प्रकार से धोखा दे दें और बाल बाल बच कर निकल जायें। इसके दो परिणाम होंगे, एक तो सरकार को पैसा नहीं मिल पायेगा और दूसरे बैमानी अधिक बढ़ जाएगी। आप जितने भी टैक्स लगाते हैं उनके पीछे सेस अवश्य होती है। एक्सप्रेडिचर टैक्स के पीछे इनकम टैक्स के पीछे बैल्य टैक्स के पीछे कुछ सेस अवश्य है। इन सब का अर्थ यह है कि राज्यकोष में पैसा आए क्योंकि राज्य को पैसे की आवश्यकता है। राज्य का कहना है कि कुछ लोग तो ऐसे हैं जो बहुत अधिक कमाते हैं और उनके बहुत अधिक कमाने के कारण कुछ ऐसे लोग हैं जो कमा नहीं पाते हैं। हम उन लोगों में जो कम कमाते हैं, अधिक कमाने की शक्ति पैदा करना चाहते हैं और जो बहुत अधिक कमाते हैं जेनकी शक्ति को कम करके दूसरों को देना चाहते हैं। दूनरे शब्दों में शक्ति को बाटना चाहते हैं। ठीक इसी तरह से यह एक एक्सप्रेडिचर टैक्स है। क्या कारण है कि कुछ लोग तो ६०,००० से ऊपर तक रुपया खर्च कर देते हैं और दूसरी ओर कुछ ऐसे हैं जो १,००० भी खर्च नहीं करते हैं। वे एक हजार खर्च इसलिए नहीं करते कि वे करना नहीं चाहते हैं बल्कि इसलिए नहीं करते कि उनके पास खर्च करने को नहीं है। ऐसा तो ही नहीं सकता कि कोई ६०,००० या इससे भी ऊपर खर्च करता जाए और उसको देखने वाला ही कोई न हो। अंत यह आवश्यक उठानी है।

जग पीड़ित है अति दुःख से, जग पीड़ित है अति सुख से, मानव जग में बट जावें सुख-दुःख औ दुःख-सुख से।

जो सुखी है उसका दुख के साथ बटवारा हो, जो दुखी है उसका सुख के साथ बटवारा हो। जो ऊचे है उनको थोड़ा नीचे लाया जाए और जो नीचे है उनको थोड़ा ऊपर उठाया जाए, ऐसा करने से देश में कुछ हृद तक बर्पवारी आ जाएगी और जो लड़ाई लगाए है वे समाप्त हो जायेंगे। जब पैसा होकर लोगों में सप्त्र कर के रखने की आवश्यकता नहीं

[परिवर्त बज नारायण "बजेट"] .  
सुन्पत हो जाएगी । वे कहेंगे कि जो उनकी  
आवश्यकताएँ हैं उनकी पूर्ति हो जाती है  
आवश्यकताएँ हैं उनकी पूर्ति हो जाती है अत  
संभव करके रखने की आवश्यकता नहीं है ।

यद्यपि निज परोक्षति गणना लघु चेतावन्  
उदाहर चरितानान्तु बसुर्धव कुटुम्बकम् ।  
यह जो हिन्दुस्तान का नारा या वह फिर  
उठ कर लड़ा हो जाएगा । तो मैं समझता  
हूँ कि जो टैक्स सरकार लगाने जा रही है यह  
अत्यन्त आवश्यक और उपयोगी है । इसका  
समर्थन करने के लिए मैं लड़ा हुआ हूँ । मैं  
समझता हूँ कि जो सम्पत्ति इस समय कुछ  
हाथों में केन्द्रित है इससे उसके विकेन्द्रीकरण  
में सहायता मिलेगी । गांधीजी का भी यही  
कहना या कि केन्द्रीकरण नहीं अपनु  
विकेन्द्रीकरण की ओर हमारा ध्यान जाना  
चाहिए । एक स्थान पर किसी चीज के केन्द्रित  
हो जाने से जारीवाया उत्पन्न होती है । आज  
एटम बम बन गए हैं और ये कुछ एक देशों  
के पास ही हैं । पता नहीं कब तूफान लड़ा  
हो जाएगा । १० करोड २० करोड इन्होंने  
इकट्ठा करके अपने पास रखा हुआ है ।  
न जाने कब किस के ऊपर इनको पटक दिया  
जाएगा और किस का दिवाल निकाल दिया  
जाएगा । हमें अणुशों को अलग अलग करना  
होगा, इनको जगह जगह बिलेरना होगा,  
तभी हमारा काम चलेगा । इस दृष्टि से जो  
एक्सप्रेडिंग टैक्स बिल आया है, उसके द्वारा बड़े  
आदमियों से सम्पत्ति लेकर, पैसा ले कर जनता  
में वितरित करने की राज्य की भावना है,  
उस भावना को मैं अपना सहयोग प्रदान  
करता हूँ और मैं उसके प्रति अपनी सहानुभूति  
प्रकट करता हूँ । मैं बाहरा हूँ कि दूसरी जगहों  
पर जहा जी पैसा दिलाई पड़ता हो, उसको  
इकट्ठा किया जाए ।

इसके साथ ही साथ मैं यह भी कहता  
चाहता हूँ कि जहा हम बड़ो से पैसा लेने चले  
हैं वहा हमें छोटो को रगड़ने की बात नहीं  
करती चाहिए क्योंकि जिस को लेने की आदत  
पड़ जाती है वह यह नहीं देखता कि यह बड़ा

है या छोटा वह समझता है कि बड़ो से भी  
लेना है और छोटो से भी लेना है । बड़ों से  
लेने में कोई हानि नहीं है । इस देश में गरीबों  
का बहुमत है । यह देश एक दरिद्र देश है  
और दरिद्रता को दूर करने के लिए यदि  
बड़ों से ही ही पैसा बसूल किया जायगा और  
छोटों को राज्य की सहानुभूति मिलेगी, तो  
इसके जो परिणाम होंगे वे अच्छे ही होंगे ।  
एक तो राज्य सम्पन्न होगा, शक्तिशाली  
होगा, इसको बढ़ने तथा पनपने का अवसर  
मिलेगा और दूसरे बड़े लौटो में भी यह विद्वास  
उत्पन्न हो जाएगा कि वे अपने हृदय में गरीबों  
की सहानुभूति प्राप्त किए बिना आगे नहीं  
बढ़ सकते हैं और वे ऐसा करने का प्रयत्न  
भी करेंगे । इसके साथ ही साथ गरीबों की  
महानुभूति भी राज्य को मिलेगी क्योंकि  
उनके अन्दर यह भावना उत्पन्न होती कि  
राज्य बड़ो से पैसा लेकर उनके मध्य बाट रहा  
है । इस तरह से भावीरों के साथ साथ गरीबों  
की सहानुभूति भी राज्य को प्राप्त हो जाएगी  
इस प्रकार से जो उत्तरदायित्व राज्य पर है  
उनको भी वहुंशक्ति तरह से पूरा कर सकेगा ।  
इस भावना के माध्यम से हाउस को बिल  
का समर्थन करना चाहिए । आज देश में हम  
देख रहे हैं कि लोगों से टैक्स के रूप में भारी  
रकम बसूल की जाती है और इतना ही नहीं  
बल्कि देखने में यह भा रहा है कि बड़े लोगों  
से पैसा लेने वाले भी बड़े होते जा रहे हैं ।  
हमारे देखने में भाता है कि पूजीपतियों से  
इनकम टैक्स लेने वाले आदमी भी छाटे आदमी  
नहीं रह जाते हैं, वे भी उन पूजीपतियों के  
छोटे भाई बन जाते हैं । देश के पूजीपतियों  
से जिनके जिम्मे पैसा लेना हो वह पूजीपति  
न बने, यह कैसे हो सकता है । इसका पता  
तो उस समय लगता है जब उनके यहा  
लड़कियों की शादिया होती हैं । लड़के के  
पक्ष वाले यह कहते सने जाते हैं कि लड़की का  
बाप तो इनकम-टैक्स अफसर है, क्या वह  
लड़की को दैज़ भैं १५ हजार रुपये भी नहीं  
देगा । दैज़ साक्षी हो सकता है, इतना तो उसको  
देना ही पड़ेगा आखिर इनकम-टैक्स अफसर

है। इसलिए हमारी सरकार को इस विषय में विशेष सतर्कता बरतनी होगी कि कही यह इनकम टैक्स अफसर टैक्स इष्ट्टा करने के काम में अपनी जेबों में तो ऐसा नहीं ढाल रहे हैं क्योंकि जाहे उन्हें गगा मे डुबोइये या यमुना मे डुबकी दिलाइये या सदैव गगाजनी उनके हाथ मे रखते रहिये, इस तरह को गड़बड़ी करते रहेंगे। मैं चाहूगा कि हमारी सरकार इस काम को करने के लिए ऐसे अफसर छाट कर रखते जो बिलकुल पवित्र और ईमानदार हों और जो पवलिक से टैक्स का पैसा बसूल करने समय एक पाई की भी गड़बड़ी न करे और अपनी अनुचित कमाई न करे। मुझे पूर्ण विश्वास है कि अगर आपने ऐसे सुयोग्य और ईमानदार आदमियों के हाथ मे यह काम सौंपा तो सरकार को काफी पैसा टैक्सों के रूप मे मुलभ हो सकेगा और साथ ही अगर जनता को यह विश्वास हो जाय कि उनके पास से जो पैसा सरकार टैक्स के रूप मे बसूल कर रही है उसका बास्तव मे सदृप्योग होगा और वह जननित कार्यों पर खर्च होगा तो देश का कोई ऐसा आदमी नहीं होगा जो अपना उचित टैक्स देने से इकार करे। उस देश मे जहा लोगों ने देश की स्वतंत्रता के लिए अपने प्राणों को न्योद्यावर कर दिया, और हजारों लोग फासी के नहतों पर लुशी लुशी झूल गये, क्या आज उस देश के लोग अगर उनको यह विश्वास हो जाय कि उन से लिया गया पैसा बास्तव मे सही तौर पर खर्च किया जायगा, वे कागज के टुकड़े देने से इकार कर जायेगे? मैं ऐसा मानने को तैयार नहीं हूँ। आज भी लोग देश हित के लिए अपना सर्वस्व देने को तैयार हो जायेगे लेकिन शर्त यह है कि उनको विश्वास हो जाय कि उनसे जो पैसा टैक्सों की शक्ति में लिया जायगा वह बेकार खर्च नहीं होगा और उसका सही इस्तेमाल होगा और वह रूपया देश के विकास और उसकी उन्नति के लिए तैयार की गई योजनाओं पर उचित रूप से लगाया जायगा।

प्रन्त मे मैं और अधिक न कह कर यह

जो बिल यहां आया है, उसका समर्थन करता हूँ और जैसा कि आरम्भ में मैंने कहा था कि इस विषय पर कोई बहुत लम्बी चौड़ी स्त्रील की आवश्यकता नहीं है क्योंकि वह निश्चित रूप से उपयोगी है और निविकाद है। बस इतना कह कर मैं अपना स्थान प्रहरण करता हूँ।

श्री दांटिया (सीकर) : उपर्युक्त महोदय, मैं वेत्य टैक्स और एक्सपेंडीचर टैक्स इन दोनों ही टैक्सों को सपोर्ट करता हूँ क्योंकि आज देश के सामने द्वितीय पञ्चवर्षीय योजना भौजूद है और उसको सफल बनाने के लिए जो अतिरिक्त धन राशि नये टैक्सों के रूप मे सरकार जनता से बसूल करता चाहती है, वह उचित दिशा मे एक कदम है और इस नाने मे उनका समर्थन करता हूँ। हमें अपनी योजना मे निहित लक्ष्यों को पूरा करना है और उनको पूरा करने के लिए हमें अतिरिक्त धन राशि जुटानी पड़ेगी और यह ऐसा कार्य है जिसमे समन्वय देशवासियों को अपना पार्ट अदा करना चाहिये।

जहा तक वेत्य टैक्स का सवाल है मैं चाहूगा कि इसमे हम और आगे बढ़े और बजाय २ लाख रुपये के ऊपर वेत्य टैक्स लगाने के उसको ५० हजार रुपये पर लगाये क्योंकि जब हिन्दुस्तान मे एक भ्रातृता आदमी के पास २ हजार रुपया भी नहीं आता है तब मैं समझता हूँ कि एक सोशलिस्टिक पैटर्न आफ सोसाइटी मे एक आदमी जिसके पास ५० हजार रुपये की सम्पत्ति हो उसको कोई हक नहीं है कि वह अपना भाग अदा न करे और वह इस टैक्स से बच जाय।

इसी तरीके से एक्सपेंडीचर टैक्स की बाबत मुझे यह कहना है कि बजाय ३० हजार की लिमिट रखने के ७ से १० हजार तक की लिमिट कर दी जाय। जब ३ सौ रुपये प्रति आदमी की भ्रातृता आमदनी यहा हिन्दुस्तान मे है, तो जो आदमी ५ हजार या ७ हजार रुपया खर्च करते हैं उनको भी तो इस देश के निर्माण और विकास कार्य में अपना शोड़ा बहुत योग देना चाहिए। हमें यह नहीं

## [स्थी टॉटिया]

भूल जाना चाहिए कि हमारा देश एक गरीब देश है और अंडरवेलफ़ कट्टी है और जब हमने इनकमटैक्स की रेट घटा कर ३००० रुपये कर दी है तो बैल्ट टैक्स २ लाख रुपये पर लेना कहा तक उचित होगा ? मेरा तो सुझाव यह है कि २ लाख की जगह उसको घटा कर ५० हजार कर दिया जाये ताकि ज्यादा से ज्यादा आदमी अपना योग दे और वे यह महसूस करे कि वे भी भारत की उन्नति और उसके निर्माण कार्य में अपना पाठूँ अदा कर रहे हैं। इसलिए सेलेक्ट कमेटी की सेवा में मेरा नम्बर निवेदन है कि इस स्लैब को कम करके ५० हजार रुपये कर दिया जाए और एक्सपेंडीचर टैक्स भी ३० हजार से घटा कर ७ से १० हजार के बीच में कर दिया जाय।

दूसरों को उपदेश देना बहुत आसान है यहार स्वयं अमल करना हमेशा कठिन हुआ करता है। और इस सम्बन्ध में मुझे अपने बहा की बह भाट वालों कहावत याद आजाती है जो बह कहता था कि मैं हाथी के हूँदे पर नहीं चढ़ागा क्योंकि हमारे बहा हाथी के हूँदा होता हो नहीं तो उम हालत में उसके ऐसा कहने को कीमत ही क्या है या सोने के थाल में मैं नहीं जीभूगा। मैं तो चाहता हूँ कि देश के हर देशवासी को कुछ न कुछ त्याग करना चाहिए और अपना योग देना चाहिए और मैं चाहता हूँ कि हमारे लोगों में यह भावना फैले कि हर आदमी यह फ़हे कि मैं इसमें अपना सहयोग देना चाहता हूँ। जो लोग ८ हजार या १० हजार रुपया वर्ष करते हैं, वे आगे बढ़ कर यह कहे कि हम इस एक्सपेंडीचर टैक्स में कुछ हिस्सा देना चाहते हैं जाहे वह १०० रुपये हो या २०० रुपये हो। आज जरूरत इस भाट की है कि हमारे देश के हर वर्ग के आदमी में ऐसा त्याग का भाव आना चाहिए और छोटे बड़े सबको अपना उचित योग देश को उन्नति पथ पर अवसर करने के लिए देना चाहिए। बस और अधिक न कह कर इन शब्दों के साथ मैं अपनी स्पीच को सत्य करता हूँ।

**Shri Supakar (Sambalpur):** Mr. Deputy-Speaker, this Bill, when passed, will be the first expenditure-tax measure throughout the whole world and it will be a novel experiment for our tax collectors in assessment, collection and realisation. When the hon. Finance Minister delivered his budget speech, he said that this is a form of taxation which has no backing as yet of historical experience, but it is, however, a tax which, given effective administrative arrangements, can be a potent instrument for restraining ostentatious expenditure and for promoting savings. For initiating a taxation measure of this nature, our Finance Minister has relied on the report of Professor Kaldor, who is the author of a book on expenditure-tax. No doubt before Professor Kaldor wrote a book on expenditure-tax, such a taxation measure was contemplated in the United States of America. I am quoting from a book by Professor John F. Due, entitled *Government Finance*. At page 276 he says:

"No spendings tax has actually been employed in the United States, Canada or Great Britain. However, suggestions for such a tax were advanced in the United States as early as 1921 by Ogden L. Mills, then a member of Congress and later Secretary of the Treasury

"In 1942, the U.S. Treasury recommended a spending tax proposal to the Congress, but it was not taken seriously by the Congressional Committees"

Thus you will see that in the past, there have been suggestions for the imposition of the expenditure-tax, but it has not been favoured. It is only now in India that we are going to start the expenditure-tax.

In this connection, I shall draw your attention to page 21 of the Bill where the number of assessee is calculated. You will see that the estimated number of assessee is,

4500 individuals and 1500 Hindu undivided families. But, from the statement that was made this morning by the Finance Minister that the proviso to clause 3 of the Bill is likely to be deleted, it seems that he is of the opinion that there should be no such restriction on the imposition of the expenditure-tax and that this limit of Rs 60,000 income-tax liability should not be a part of the Bill when it emerges out of the Select Committee. We find the floodgate of assessment is laid open. We do not know what will be the number of assesses who will come within the mischief or under the purview of this Bill. We do not yet know what will be the standard of assessment. A minimum amount of income is fixed in the case of income-tax. But, in the case of expenditure-tax, we do not have any such limit, except for the fact that the Bill provides that individuals and members of Hindu undivided families will be given certain exemptions in clause 6 sub-clause (d) and the provisos thereof. Save and except this, we do not know what will be the ultimate amount of taxes that would be realised and the amount of expenditure that would be assessable, because, we have no statistics whatsoever regarding expenditure either in the case of individuals or in the case of Hindu undivided families. It is difficult to correlate expenditure with income and it is difficult to guess even the expenditure that a person having a particular scale of income incurs. Therefore, it is very difficult to say at this stage what will be the contribution of the expenditure-tax to the State exchequer and to the Second Five Year Plan.

Out of the Second Plan, already one year has elapsed. Thus tax will not be assessable before April 1958. Therefore, two years will have elapsed when this Bill, after being passed, comes into operation. Even then, it will be a very hard task for the tax collectors to lay down standards of calculation and how to check evasions or avoid incorrect returns. We have been used to the income-tax for

several decades. But, neither anybody in this country nor any one in any other country is used to any standard of determining the scale of expenditure and detecting any cases of evasion. Prof Kaldor's report says that the comprehensive return that would be called for in the case of personal taxation would be a panacea which will cure all evils of tax evasion. But, from the form that is suggested in the appendix of the report, I do not think that the loopholes in the case of attempted evasion are plugged, or that we can expect that there will be a fool-proof system of return of personal expenditure or personal taxation as suggested by Prof Kaldor.

Clauses 5 and 6 of the Bill provide for the exclusion of certain expenditure from tax. In the report of Prof Kaldor, he has exempted certain other expenditure, which cannot be called voluntary expenditure, but which is involuntary or forced expenditure so to say. For example, he has enumerated funeral expenses, expenses of child birth, medical expenses up to a certain extent, accidents like flood, fire and expenses incurred as a result thereof, expenses to treat physical disabilities, etc. These expenses are rather in the shape of compulsory expenditure. Prof Kaldor has suggested that these expenses may be excluded from taxation. I hope and believe that the Select Committee will take into consideration the desirability of the exclusion of such expenditure.

Regarding the schedule, I have a suggestion to make. Instead of making the rate uniform above a certain level of expenditure, it would be better that the rates of expenditure were arranged in a slab system. That would be more equitable so far as the expenditure-tax is concerned. I hope the Select Committee will take these suggestions into consideration.

Some Hon. Members rose—

Mr. Deputy-Speaker: Those hon. Members who have spoken yesterday

[Mr. Deputy Speaker]

would be given a chance only if there is time. Those who have not spoken on either of these Bills should have the preference first.

ओ राजांकार साल (दुमरियागंज)  
श्रीमान् उपाध्यक्ष महोदय, मैं इस बिल के उद्देश्य को सपोर्ट करने के लिए बड़ा हुआ हूँ। हमारा देश पवर्वर्षीय योजना को अपनाये हुए है और इस योजना को कामयाब बनाने के लिए कैपिटल फार्मेशन जरूरी है और और इस के लिए यह टैक्स लगाना जरूरी है।

इसके अलावा जो बात इस बिल के पक्ष में है वह यह है कि इस बिल के जरिये से हम अपने टैक्सेशन की नीव को डाल रहे हैं। आपको याद होगा कि अभी थोड़ा दिन हुए कि हमने यह तैयार किया था कि हम एक मोशलिस्टिक पैटर्न पर चलना चाहते हैं और सोशलिस्ट पैटर्न में यह जरूरी बात हाती है कि लोगों की आमदनी में जो डाइवर्जन है उसको जहाँ नक हो सके टैक्सेशन के जरिये कम किया जाय। यह एक मंजर है जिसके जरिये से हम लागों को आमदनी में जो डिस्परिटी है उसको घटा भक्ते हैं जिससे लोगों की आमदनी में बहुत ज्यादा अन्तर न रहे।

इस बिल के जरिये से यह कोशिश की गयी है कि लोग ज्यादा खर्च करे और अगर वह जरूरत से ज्यादा खर्च करने हैं तो उम पर टैक्स लगाकर आमदनी की जा सके किसमें हम अपने मुख्य को बनाने में और अपने काम को पूरा करने में बायाब हो सके।

इस टैक्स के सिलसिले में यह कहा गया है कि इसमें से प्यूनरल और मैरिज वगैरह के खर्चों को निकाल दिया जाना चाहिए। ऐसिन मेरे खायाल से अगर ऐसा कर दिया जायेगा तो इसमें फिर कुछ रह ही नहीं जायेगा। जो खर्च कि निकाल देने चाहिए उनके लिए तो इसमें पहले से ही प्रावीजन मौजूद है। हम को प्यूनरल में और शादियों में फिजूलखर्ची करते हैं उसको तो कम करना ही चाहिए।

और इस बिल के जरिये से यह कोशिश की गयी है कि इन कानूनों में लोग कम खर्च करे। अगर इन खर्चों में हम लोगों को भगवानी करने की छूट दे देंगे तो नतों यह होगा कि जो डिस्परिटी हम मिटाना चाहते हैं वह नहीं मिट सकेगी। इसलिए यह जरूरी है कि इन खर्चों को इसमें शामिल न किया जाये। इन खर्चों को एजेंस्प्रेशन की लिस्ट में न रखा जाये। यह बिल तो अभी सिलेक्ट कमेटी को जायेगा और अगर इसमें कोई कमी होगी तो उनको वहाँ ठीक कर दिया जायेगा।

एक बात इस के बारे में यह कही गयी है कि इस बिल का वर्किंग ऐसा होना चाहिए कि जिसमें लोगों को तबलीफ न हो और बसूली के मैथडम ऐसे होने चाहिए कि टैक्स आसानी से बसूल हो सके। इसमें कोई दो रायें नहीं हो सकती और मैं ममता हूँ कि बिलिकृत बमेटी एमी तजदाज कर्गी कि जिससे टैक्स देने वालों को दिक्कत न हो और यह भी ध्यान रखेंगे कि टैक्स इवेजन भी न हो सके जिसकी वि मूल में बहुत शिकायत है।

इन थोड़े शब्दों ने साथ में इस बिल के प्रिनिपल की मुआफित उत्तरा हूँ और उस सपाई उत्तरा हूँ और प्रान्तेश्वर फाइनेंस मिनिस्टर माहब को इसके लिए धन्यवाद देता हूँ वि इसके जरिये मैं उन्होंने हमारी आमदनी में समानता लाने का प्रयत्न किया है जिसमें हम मोशलिस्ट पैटर्न ला सके। यह सोशलिस्ट पैटर्न लाने के लिए नीव का काम करेगा। यह बिल राइट लाइन पर लाया गया है और मैं उम्मीद करता हूँ कि हर राइट माइड आदमी इसको सपोर्ट करेगा।

Dr. A. Krishnaswami rose—

Mr. Deputy-Speaker: Dr. Krishnaswami wants to speak?

Dr. A. Krishnaswami (Chingleput): If you want me to speak.

**Mr. Deputy-Speaker:** He may speak though that will be a departure from the rule because he is on the Select Committee.

**Dr. Krishnaswami:** I am thankful to you for having waived the rule that a Member of the Select Committee cannot participate in the debate.

**Shri Ranga (Tenali):** Need not.

**Mr. Deputy-Speaker:** There is no rule like that.

**Dr. Krishnaswami:** Very well, Sir, then it is a convention.

This Bill bristles with many difficulties, difficulties of a procedural and substantive nature, and it would be proper on my part to place before the House these difficulties and invite hon. Members to offer suggestions for surmounting them. I am sure that the Select Committee will derive considerable benefit from such suggestions.

My hon. friend the Finance Minister pointed out with commendable constructiveness that the fact of this tax being new should not be an argument against it. I entirely agree with him. But when he further pointed out that the assessees today are only a limited number, say about 6,000 and that therefore we should not be exercised over this measure, I should also like to suggest that with progressive experience this tax can be widened to cover a larger number of people. Therefore it is all the more imperative that we should examine the principles and the various difficulties that confront us at this very early stage.

Sir, it has been stated in the Statement of Objects and Reasons that this tax acts as a deterrent to expenditure. This cannot be gainsaid, but in its present form it applies to a small group of whom it cannot be said that but for the expenditure tax the members of the group would indulge in large scale expenditure out of current income, still less out of

accumulated savings. The class of persons to whom it applies may already be saving a good portion of their income anyway. It would therefore be somewhat optimistic to pin faith on this tax to provide savings.

Let us recognise that while a tax on wealth is meant to diminish savings, tax on expenditure is meant to increase private savings. Consider as against this the immense organisational and administrative tasks which the successful collection of this tax would involve. The system of assessment proposed in Chapter IV, clauses 13 to 17 of the Bill, will in addition impose a liability on the assessee of disclosing details of personal expenditure during the year, a liability which in practice might involve considerable harassment and the burden of keeping detailed accounts of individual and family expenses.

Clause (13) specifies that every person should furnish a return setting forth his expenditure for the previous year. If this and nothing more were involved, there would perhaps be no difficulty. But if the officer is not satisfied, the assessee has to produce such evidence as may be required in support of his return. This means that an assessee has to keep detailed individual and family expenditure accounts. What is more, the officer has the right to probe into every transaction. An expenditure account, after all, is in many cases unlike an income account, a reflection of the personality of the individual. The powers given to an administrative officer to probe into this go far beyond, in my judgment, the permissible limits of State interference. This is particularly annoying because in order to levy expenditure tax one need not give these vast powers to the tax-gathering authority. Indeed the author of the report on tax reform, Mr. Kaldor, suggested a different approach where such details of expenditure except those pertaining to the exempted category were not required to be revealed. The assessee, under his system, was required to declare only

[Dr Krishnaswami]

his total assets at the beginning of the year and at the end of the year and the income during the period His expenditure was to be calculated by adding to his income the difference between the assets at the beginning and the end of the period The very fact that such a system could not be adopted, perhaps for legitimate reasons, in a country like ours is a strong argument for proceeding with caution and for having a form of procedure for assessment which is not inquisitorial in character

15 hrs.

The broader aspects of the case for a tax on spendings have to be examined, and Mr Kaldor's arguments which relate to the theoretical superiority of the expenditure tax over the income-tax have to be brought under review Mr Kaldor points out that an income-tax leaves out of account certain kinds of income which none the less add to a person's capacity to spend The definition of taxable income, according to him, is narrow This argument has, however, been met to a considerable extent by extending the tax net to cover capital gains at super-tax rates To a large extent, the other argument does not apply in our country, because there is as yet no evidence of a considerable proportion of persons adding to their spending by drawing on their wealth, a frame of reference quite different from what Mr Kaldor had in view

Still another argument which is put forward in favour of the expenditure tax is that by excluding savings from its purview, it encourages them On certain grounds, this sounds very plausible But one would like to point out that people save because they may desire to spend in future Although they may escape when they save, they will none the less bear the tax in future, when they spend out of accumulated savings In fact, it is in order to deter such spending that Mr Kaldor recommends this

tax However, it is doubtful, whether a person who is to be taxed on his expenditure will have any great incentive to curtail expenditure, especially when he is going to be taxed at higher rates on his income from investment and on his wealth as well Besides in the type of society that we have, it would be quite difficult to decide the limits of allowable expenditure It is on this matter that I should like hon Members to offer us guidance as to how to separate personal from non-personal expenditures For instance, in the present stage of social evolution, the joint family, or in its absence, strong family ties, determines the responsibilities of an earning member You cannot determine by law who constitute the members of a family Of course, there is the danger that an extended definition of the family would be misused for evasion On the other hand, a purely legalistic definition

Shri T. T. Krishnamachari: There is no danger; it is a fact

Dr. Krishnaswami: I accept the amendment

On the other hand, a purely legalistic definition of who constitute the family can lead to hardship, especially in a country where the only form of social security is based on family ties This tax covers today about six thousand people But in course of time, like all taxes, the nets will be cast wider and a larger number will be brought within its meshes

The question which we shall, therefore, have to face at the outset will be whether one has to permit hardship by disallowing expenditure incurred on dependants or whether the expenditure tax officer is to be given the power to decide on the merits of each case, whether particular members of the family are to be considered members of the family for this tax

It may be suggested with force that neither alternative is satisfactory.

Therefore, I suggest that we should give serious thought on as to how we are going to reconcile the demands of tax reform with those of having social security safeguarded in our system. Unless the social system gets transformed so that the normal family unit of husband, wife and children is the general rule, the enforcement of an expenditure tax is fraught with grave dangers which we cannot afford to overlook, and which, I hope the Select Committee will take into account.

As it is, the absence of family allowances and the fact that the income-tax law does not and probably cannot take account of family commitments already works preferentially in favour of persons with smaller families or lesser commitments. This is neither equitable nor socially desirable, and we would be making things considerably more difficult by adopting a tax on spendings.

These are some of the considerations which I have to place before the House. There is another argument which I should like also to mention at this stage. In any economy, it may be argued that high marginal rates of taxation encourage evasion. It is implicitly assumed by us that by reducing to some extent the highest limits of super-tax and replacing it by a more or less corresponding expenditure tax, the system would become more equitable. But the difficulties of separating the purely personal from the business expenditures are considerable with our present structure, where family businesses abound and where it is not uncommon for business expenditures to be incurred as part of household expenditures. Either the tax liability will be unfairly large, because all expenditure is considered personal expenditure, or there would have to be irritating questioning and cross-questioning in order to arrive at the business element in expenditure. This is a problem that has to be faced.

I do not propose to commit myself at this stage as to whether we are

going to find solutions or not. I suggest that many of these problems have to be gone into very carefully, particularly, as we are initiating a new tax for the first time in the world. It is no argument to suggest that today it is only a few that are affected. Today, only a few may be affected, but tomorrow, with more experience, we might have the expenditure tax covering large numbers of people. From this point of view, Sir, we would be particularly thankful to hon. Members, and when I say we, I have in view Members of the Select Committee—if they can throw light on how some of these difficulties might be overcome. If these difficulties can be mitigated in some measure, and if it is decided after all to have an expenditure tax then, while the positive gains may not be as considerable as is envisaged by the imposition of this tax at least we would not have added to the amount of hardships and vexation which are likely to result particularly in a society where we have not as yet developed social security, and where the only form of social security is to be found in family ties.

Shri Sadhan Gupta (Calcutta East): I would point out very briefly certain aspects of this Bill, which the Select Committee should take into consideration in order to make this Bill something which the people expected it to be, a Bill to further the socialist pattern. It is necessary that every Bill that seeks to further the socialist pattern should help rather than hinder the breaking up of the concentration of wealth; also, it should not hinder the process of redistribution of wealth in the community.

The expenditure tax here contains many loopholes just like the wealth tax, which, to my mind, absolutely defeats the purpose. For example, there is an exemption in respect of acquisition and construction of immovable properties. It is common knowledge, that most rich people spend a large part of their fortunes in acquiring or constructing immovable properties in many places, throughout

[Shri Sadhan Gupta]

the country For instance, we have a Birla house in Delhi, Bombay and Calcutta, and I do not know, where else—perhaps in many other places too Similarly, there are rich magnates, who have houses in all conceivable places, in hill stations, in seaside resorts, and all other places where people resort to for recuperation of their health or for pleasure purposes, as well as in the different cities of our country

If this kind of expenditure is to be allowed as an exempted expenditure, I would think it will be doing a mockery of the socialist pattern which we swear by, especially when we say in the last sentence in the Statement of Objects and Reasons of this Bill that it is consistent with the avowed object of socialist pattern of society It is not the object of the socialist pattern of society to allow rich people to build or acquire houses in pleasure resorts throughout the country Therefore, even if it is felt necessary to allow some expenditure on houses a definite limit should be set to that kind of expenditure

The next thing is the exemption of gifts, donations and trusts What is the use of exempting gifts, donations and trusts? That would, I believe, be a potent instrument to defeat the provisions of wealth tax by distributing the wealth between dependants by way of gifts, donations etc and that way not only the expenditure tax but also the wealth tax will suffer As a matter of fact, why should we countenance large gifts donations or trusts which are not beneficial to the public in general? If you want to exempt gifts and donations, set a limit for them, if you want to exempt trusts, describe what kind of trusts you want to exempt But for God's sake, do not exempt every kind of gift, every kind of donation or every kind of trust without limit, because by that means I think you will not have left many of the 4500 individuals or the 1500 undivided Hindu families which you expect to be the subject of your assessment

On top of all these allowances, under clause 6 a basic allowance of Rs 24,000 and a further allowance of Rs 5000 for every individual dependant of the assessee are provided That will give most of the richer assessees a clear allowance of Rs 24,000 plus Rs 40,000 for 8 or 10 dependants So they clearly run away with Rs 64,000

Shri T T. Krishnamachari May I tell my hon friend that I mentioned in my opening speech that except in regard to Hindu joint families, so far as the individual is concerned, the total will be restricted to Rs. 35,000?

Shri Sadhan Gupta In that case, they escape with at least Rs 35,000, houses and other things

The other danger is that there are certain exempted categories like acquisition of immoveable properties or business expenditure in sub-clause (1) (a) of clause 5 which would enable the assessee to dodge many taxable expenditures by showing them in the account of those exempted expenditures For business purposes many things happen For example, you keep a domestic establishment It often happens that in many cases, the domestic establishment is charged on the commercial establishment They will be shown as doing something in connection with the business establishment You will have hardly any means of checking this fraud Similarly, in the matter of acquisition of immoveable property, a larger amount may be shown by collusion with the vendor and in that way, certain expenditure, which might have been incurred on items which are taxable, would evade payment of tax

So by providing all these loopholes, it is absolutely not justified to claim that it furthers the socialist pattern What we want is a very steeply graduated rate of expenditure, because we want the concentration of wealth to be broken up Therefore, even in the case of business expenditure or

investments, a limit should be set. It may be said that in that case investments would be discouraged. If investments are discouraged by measures taken against the concentration of wealth, it is a situation which is absolutely in tune with the socialist pattern of society. Therefore, you have to choose between the two patterns; you cannot have both. If you have socialist pattern, you cannot encourage concentration of wealth by way of investment; if you think it wise to encourage investments and thereby promote the concentration of wealth, it cannot be a socialist pattern. You cannot get out of dilemma, and the only way is to adhere to one pattern rather than to the other and introduce such a pattern of society in which, if the capitalists do not invest, the State will take up the investment and thereby supply the need for which we have to depend on big capitalists today. That is the only way to usher in a socialist pattern.

Therefore, I would plead that even in the case of investments and business expenditure, some limit must be set, otherwise, all the 6000 assessee will escape through the loopholes and we may be faced with something like the situation we are faced with in respect of estate duty today. Very great expectations were raised regarding the estate duty, but today we find that the realisation from death duty is very negligible. So in spite of all the great hopes raised, in spite of all the propaganda that has been put forth regarding expenditure tax, I am afraid if these loopholes are not plugged, this tax is going to prove as great a hoax as the death duty.

Now I want to point out one or two small matters also. Regarding the question of income tax practitioners, in replying to the debate on the Wealth Tax Bill, the Minister had stated that there were many practitioners who were not really qualified enough but who had the right to practise as income tax practitioners. For instance, he listed graduates in economics. Now, if you have to ex-

clude any of those practitioners, you have to do it on a general basis. Practice in connection with these taxes—the wealth tax or the expenditure tax—is very much like that in connection with income tax. If you allow, certain practitioners to practise in connection with income tax, there is no reason why you should not allow them to practise in connection with these taxes. It may also otherwise create difficulties because usually for these kinds of things the same practitioner is engaged, and that it would be better if the same practitioner is allowed to practise in the matter of all these taxes. If you make any exception, it must be on a general basis and not on a particular basis. Therefore, I would prefer that the clause should stand like this—that whoever is empowered to appear before an income tax tribunal or officer will be empowered to appear also before the expenditure tax officer or expenditure tax tribunal. Because, I take it, they will be the same persons and, therefore, no harm will be done that way. If you finally amend the Income-tax Act to restrict the right to practise to certain persons, then, of course, there is ample justification, for the right of practice will be automatically restricted in the case of these taxes also. So, I would draw the attention of the Select Committee to these various things and request the Select Committee to formulate schemes first of all to plug the loopholes; secondly, to set a limit on expenditure on every item of exempted expenditure, thirdly, to take away these gifts, trusts and donations and acquisitions and constructions of immovable property, at least after a certain limit, from the exemption from tax; and lastly, to graduate, the rate more steeply and then to reconsider the position of practitioners in the light of the Income-tax law. The Select Committee must do and if it does it, then, this tax will be a potent instrument not only for raising revenue but also for the important purpose, for instance, of fighting inflation as well as discouraging concentration of wealth in our country.

Shri Naushir Bharucha (East Khandesh) Mr Deputy-Speaker, Sir, it must be a recognised fact that our country is passing through an economic crisis of no mean magnitude. The various academic arguments that have been advanced against expenditure tax will not stand scrutiny for a moment even. Let us recognise the stark reality that our country has to face, as I said yesterday, for funds for putting through the Second Plan. If the Second Plan collapses, I am afraid, the sense of frustration and the economic chaos would be so vast that one shudders to think of the consequences of such an eventuality. I, therefore, support this expenditure tax, not merely because, in my opinion, it is just but also because the dire necessity of the country leaves us no other alternative.

The hon. Finance Minister has already explained that the expenditure tax is a part of an integrated direct personal taxation system, that it has got an egalitarian concept, and these facts must be accepted as correct. I have no doubt that a tax on expenditure is bound to be an incentive to save, whatever persons in other interested quarters might say. There may be some difference of opinion as to the details and important details but that can be looked into. So far as the scheme of the Bill is concerned, I think, by and large, the scheme commands itself because, in the first place, very generous exemptions have been made. I do not agree with the former speaker, who said that these exemptions must be deleted. These exemptions relate to capital expenditure, for instance, to acquisition of immovable property, fixed deposits, gifts, premiums etc. and payments for provident funds.

Take for instance, the case of capital expenditure. Surely, when we impose an expenditure tax, the first important thing is that you must distinguish between expenditure and saving or investment. It need not be presumed that because capital expenditure is excluded from the com-

putation of taxable expenditure, that altogether goes out, because it may be taxed in the form of income-tax if the capital expenditure yields some return. So, by and large, the exemptions though, at first sight, they seem generous are a necessary part of expenditure tax and should remain there until we have greater experience. Thereafter one requires to may consider whether these exemptions be deleted or diluted. For instance, the exemption relating to gifts and donations. In expenditure tax when we say that the person spending so much has to be taxed, obviously, if a gift is made or a donation is made, that should go out because that does not form part of personal expenditure, that is not in the nature of recurring or routine expenditure. It may be that later on, next year, the hon. Finance Minister may come with a measure for taxing gifts and donations. Then, this loophole may be plugged, but, until we have greater experience of this, I for one would say that the present scheme of the Bill should be retained and it may be modified after some experience.

Referring to the incidence of the expenditure tax, I am of the view that even with the suggestion which the hon. Finance Minister made this morning, the incidence is not going to be heavy. Let us first bear in mind the fact that this may affect 6,000 or, at the most, 25,000 people even if the net is spread far and wide and this category definitely includes people who can afford to pay. If we recognise the fact that the definition of income in the Indian Income-tax Act does not give us a correct yardstick for measuring the taxable capacity of a person, then, the logical conclusion is that we must accept other supplementary systems of taxation which go to complete the structure and make it more perfect as an instrument to measure the taxable capacity. If that is accepted this expenditure tax becomes inevitable.

There are numerous objections that have been raised against this tax. I

shall enumerate some of them. It has been stated that it is a novel experiment. So many taxes have been novel. In England, before 1854 I think, the income-tax was a novel tax but it has come to stay. It has also been stated that no country has got this system of expenditure tax. Unless some country makes a beginning no country will have it. That is hardly an argument that we should not have a tax until somebody has tried it and found it workable. It is also stated that Prof. Kaldor in his book on expenditure has said that if an expenditure tax is introduced there would be no place for wealth or income-tax. I am afraid that is not the correct interpretation. It is true that Prof. Kaldor has said that this integrated system of personal taxation should be accompanied by downgrading of income-tax, which, at its maximum, should not exceed 45 per cent. But, I do not know whether, taking into consideration the peculiar economic conditions existing in India it is necessary that we should copy Prof. Kaldor in every detail and that we should also scaledown our rate of income-tax.

It has also been urged that it is going to be extremely difficult to administer this tax and that it is likely to impose a very great burden on the assessee; the assessee will be required to maintain an account of expenditure in great detail. He will have to maintain books in respect of purchase of capital assets; then, he will have to keep an account of moneys lent, bank balances, bequests and gifts and all other expenditure. It is true that, to a certain extent, keeping of accounts of expenditure will be necessary. But, in this connection I would appeal to the hon. Finance Minister to take into consideration Prof. Kaldor's formula for computing the taxable expenditure in a rough and ready manner. His formula is: "expenditure" should be regarded as equal to cash, and bank balance standing at the beginning of the year plus gifts, bequests, etc. plus borrowings plus proceeds of investments minus loans, invest-

ments, cash and bank balance at the end of the year. I submit that this may not give you a very correct measure for computing the taxable expenditure. But, to my mind, in the administration of a system of expenditure tax like this, it is very important that the assessee should not be put to pin-pricks and trouble. It is better that we should derive some less revenue to begin with rather than involve our departments and collection machinery into a morass of details with regard to the computation of taxable expenditure. I, therefore, appeal to the Select Committee to take into consideration a rough and ready method of computing taxable expenditure and the formula suggested by Dr. Kaldor seems to work well.

It is also suggested that there will be very considerable evasion of expenditure tax. Let us admit it is going to be so. How will evasion take place? First, in the nature of gifts. It may be so. There would be more cash transactions than by means of cheques. I admit it is possible to evade expenditure tax by entering into cash transactions and not keeping any records of that. Also by debiting personal accounts to the firm's accounts, it can be evaded. It is also possible by creating false evidence of debts. These things are possible. Let us admit that a person who is bent upon evading expenditure tax can do it within measurable limits simply because there are possibilities of evasion. But, on that account one cannot say that this should be abandoned altogether as a source of revenue.

But, let us also consider some of the valid objections to this tax which, to my mind, require to be removed. I hope the Select Committee will take into account the point raised in righteous indignation by my hon. friend, Pandit Thakur Das Bhargava. Injustice is being done to the joint family. I fully agree with him. It is conceivable that at a time when the Britishers were here they did not enter into the spirit of joint family system and did not understand much about it.

[Shri Nausher Barucha]

They may have resorted to some sort of a rough and ready workable formula and imposed taxes on individuals and joint families. The time has definitely come when justice should be done in these cases.

True, the hon. Finance Minister may feel that if the size of the joint family permissible under the taxation system were to be increased, many people may take refuge under that and evade taxes. Even then I feel, at the cost of evasion of some tax, it is very necessary that delayed justice should be done to the Joint Hindu family system and I hope the Committee will take into account the very fervent and earnest plea made by Pandit Thakur Das Bhargava.

I also feel that in certain respects, exemptions should be enlarged and the expenditure due to death and funeral ceremonies, etc. should be completely exempted and also expenditure due to emergencies. If that is done, I think some of the objections would disappear.

It has been stated that there will be administrative difficulties. If that is an objection, many of the taxes would have to be deleted from the statute book. Let us realise that with all the efforts of human ingenuity it is not possible to evolve a taxation system which is perfect in every respect.

If we really mean socialist pattern, Expenditure Tax should be there. For the first time, after seeing the taxation plan of the Finance Minister, I am beginning to feel that the Congress Party is becoming a little serious about the socialist pattern of society. If we are serious about it this system of taxation is inevitable. I repeat what I said. The rich will have to reconcile themselves to the sacrifice which this system of taxation calls upon them to make. That is inevitable in any future society whichever party comes into power. Let not the rich, therefore, howl and say that either the capital formation is deterred or that private

personal expenditure is being pried into. The whole country is moving towards socialist pattern of society. There can be no exception to this rule and the sooner the richer class reconciles itself to this inexorable fact, it will be better for them, better for the country and better for our resources of revenues.

अब धारायें (बलरामपुर) उपाध्यक्ष मंड़ादय, इस विचेयक काम मूल में जो उद्देश्य निहित है मैं उसका समर्वन करता हूँ। कोई भी व्यक्ति अनाप शनाप व्यय करे यह हमारी परम्परा और संस्कृति के विरुद्ध है। भारतीय सत्त्वति मर्यादाओं में विश्वास करना है, और यह मर्यादाये व्यक्तिगत व्यय पर भी लागू होने चाहिये। जब कोई व्यक्ति प्रभवर्दित व्यय करता है तो समाज में उसके परिणामस्वरूप ऐसी प्रवृत्तिया पैदा होता है, जिन से समाज का आवार होता है; हिल जाता है। इम दृष्टि से व्यय पर मर्यादा लगाई जाय, यह आवश्यक है।

इम साथ ही हम गाढ़ निर्माण के यज्ञ में भी लगे हैं। जो भी पच वर्षीय योजना प्रस्तुत की गई है, उससे मैं पूर्ण या सहमत नहीं हूँ, और मैंन इग बात को आप सम्मुख रखा था कि उम्म योजना में देश के साधन स्रोतों और जनता के देने की सहनशक्ति को देखते हुये हेर फेर होना चाहिये। मैं पृथ पोषण नहीं करना चाहता, पिमे हुग्रो को प्रभाना हमारा उद्देश्य नहीं है, गिन्तु फिर भी जो विकास योजनाये हमने प्रपते दाय में लो है तो सकूल तो यह हम सभी व्यक्ति चाहते हैं। गाढ़ निर्माण या प्रश्न किसी पार्टी का प्रदन नहीं है। आज सारा सगार भारत की ओर देव रहा है कि हम अपनी सम्पूर्ण शक्ति और क्षमता को एकत्र करके निर्माण योजनाओं को सफल बना सकते हैं या नहीं। इन योजनाओं के लिये हमें अब की आवश्यकता है, और व्यय कर वह धन प्राप्त करने में हमें सहायक होगा, इस दृष्टि से भी उसका स्थानत क्षिता लाना

चाहिये। किन्तु और इस "किन्तु" के बाद इस विवेयक के सम्बन्ध में जो भी आशंकाये हैं उन्हें मैं सदन के सम्मुख उपस्थित करना चाहता हूँ।

स्वयं वित्त मंत्री महोदय ने अपने भावण में यह स्वोकार किया है कि इस ढंग वा कर इतिहास द्वारा अभी तक पुष्ट नहीं किया गया है। उनके शब्द हैं :

"This is a form of taxation which has no backing as yet of historical experience."

मैं अपने मित्र श्री भ्रह्मा सं सहमत हूँ कि यदि यह टैक्स अन्य देशों में नहीं लगाया गया है तो यह कोई भारण नहीं है कि हम अपने देश में न लगायें। हमें दूसरों की नकल करने को ही आवश्यकता नहीं है। हम अपनी अकल का भी प्रयोग कर सकते हैं। अन्य देशों में यह टैक्स नहीं है, और वे लोग हम अपने देश में लगा रहे हैं, हमसे कठिनाई पैदा हो सकती है। कल्पना कीजिये, कोई व्यक्ति इस टैक्स से बचने वा लिये मध्यमिति का मध्यह करता जाना है और मध्यह के बाद उम्रका व्यय करते हैं। निये दूसरे देश में चला जाता है। हमारा पड़ोमी देश है, हमारा ही एक अग, नये राज्य के रूप में विद्यमान हो गया है। मैं निवेदन करूँगा कि इस नवाचना पर गम्भीरता से विचार किया जाना चाहिये। हमारा कोई नागरिक यहा संग्रह करे और किसी दूसरे देश में जा कर उम्रका व्यय करे इस बात को रोकने की आवश्यकता है।

युद्धकाल में अमरीका में एक्सपेंडीचर टैक्स लगाने के बारे में विचार हुआ था और प्रोफेसर फिशर ने उसके सम्बन्ध में कुछ सुझाव अमरीकी सरकार के सम्मुख रखे थे। उस समय की अमरीकी की सरकार बर्तमान सरकार की तुलना में अधिक प्रगति-शील भानी जाती है। किन्तु व्यावहारिक कठिनाइयों के कारण अमरीकी सरकार ने प्रोफेसर फिशर के उस सुझाव को स्वीकार

नहीं किया और अमरीका में एक्सपेंडीचर टैक्स नहीं लगाया गया। मैं यह भानता हूँ कि हमारी परिस्थिति अमरीका से सर्वथा भिन्न है। किन्तु टैक्स को लगाने में और उसे बसूल करने में जो व्यावहारिक कठिनाइया है उनको हम दृष्टि से ओक्सल नहीं बर सकते। वित्त मंत्री महोदय ने अपने भावण में इस बात को स्वीकार किया है कि इस टैक्स के लिये प्रभावशाली प्रशासनिक व्यवस्था होनी चाहिये। मैं अप्रेंजी में उनके शब्दों को दुहराऊगा

"It is a tax which, given effective administrative arrangements..."

और आगे भी उन्होंने कुछ कहा है। अब इस बात को और भी ध्यान देना आवश्यक है कि क्या "इकैक्ट्व एडमिनिस्ट्रेटिव प्रोजेक्ट", प्रभावशाली प्रशासनिक व्यवस्था, हम निर्माण कर सकते हैं। अभी तक का जो अनुभव है वह इस दृष्टि से उत्साहवर्धक नहीं है और मुझे आशाका है कि इसमें भविष्य में भी कितना सुधार किया जा सकेगा। हमारे पास जो भी लोग हैं उन से हम अच्छी तरह से परिचित हैं। उनके हाथों में जब इस टैक्स का गढ़वा करने के अधिकार रख दिये जायेंगे तो उससे परेशानिया नहीं होगी, उत्तीर्ण नहीं होगा, इसको विश्वास-पूर्वक नहीं कहा जा सकता।

यह टैक्स व्यक्तिगत जीवन में, पारिवारिक जीवन में, उसकी पवित्रता में और उसके रहस्यों में राज्य को प्रबोध करने के लिये जितने विस्तृत अधिकार देता है उनसे सम्मुख में अन्तःकरण में आशका, ये उत्पन्न होती है। केम्बिज यूनीवर्सिटी के डा० ए० केस्टर ने इस बात को स्पष्ट किया है। उन्होंने कहा है कि इस बात पर विचार होना चाहिये कि क्या राज्य को व्यवितरण जीवन में प्रबोध करने के इतने अधिकार दिये जाये :

"Whether it is reasonable for the State to require such a degree of information as would be needed

[भी वाचेयों]

from the tax-payer about his activities."

भीर कर संबंध करने की हमारी जैसी प्रणाली है भीर जैसे व्यक्ति है उनके द्वारा इसका दुरुपयोग न हो इस बात की सावधानी रखना आवश्यक है। प्रोफेसर काल्डर ने स्वयं इस बात को स्वीकार किया है कि इस टैक्स को यदि लागू किया गया तो अन्तरिम काल में अनेक कठिनाइयां लड़ी होंगी। हो सकता है कि जहा यह टैक्स लागू होने वाला है वहां लोग बैंकों में से अपनी सम्पत्ति को निकाल लें और इसलिये उन्होंने इस बात का सुझाव दिया है कि समव है कि जिनने भी बैंकों के नोट चल रहे हैं उन्हे हमको वापस लेना पड़े।

"demonetization of existing bank notes."

जो संकेत प्रोफेसर काल्डर ने दिया है, मैं नहीं समझता कि वित मत्री महोदय इतना गम्भीर कदम उठाने का विचार कर रहे हैं। ऐसा करना भी नहीं चाहिये। किन्तु इस टैक्स के फलस्वरूप अन्तरिम काल से जो भी कठिनाइयां उत्पन्न होंगी उनका विचार आवश्यक है।

मुझे यह देख कर सचमुच मे खेद हुआ है कि इस टैक्स के अन्तर्गत जम्मू और काश्मीर को समाविष्ट नहीं किया गया। कल जो सम्पत्ति कर रखा गया था उसमें जम्मू और काश्मीर को अलग नहीं किया गया था किन्तु इस टैक्स के कार्य क्षेत्र में से जम्मू और काश्मीर को निकाल दिया गया है। मैं नहीं जानता कि किन विशेष कारणों से ऐसा किया गया है। यदि वहा सम्पत्ति कर लग सकता है तो सम्पत्ति के व्यय पर कर क्यों नहीं लग सकता। मैं समझता हूँ कि इस बात पर फिर से विचार किया जाना चाहिये। मैं आशा करता हूँ कि प्रबन्ध समिति जम्मू और काश्मीर के सम्बन्ध में कोई अन्तर नहीं करेगी।

एक और अहतपूर्ण बात, जिसकी ओर मेरे आदरणीय द्व्युग्म पंडित डाकुर दात मार्यांद ने व्यापार दिलाया है भीर जिसकी भी भूलका ने भी पुष्टि की है, उसकी ओर मैं वित मंत्री महोदय का व्यापार लीकना चाहता हूँ। हिन्दू संयुक्त परिवार की प्रणाली सामाजिक सुरक्षा की सद से अंग पद्धति है जिसे हमने युगों से कसीटी पर कस कर लेरा पाया है। जबतक राज्य प्रत्येक दूड़े के लिये, प्रत्येक विषय के लिये, भोजन, वस्त्र, निवास और चिकित्सा की व्यवस्था नहीं करता, तब तक संयुक्त हिन्दू परिवार की प्रणाली सामाजिक सुरक्षा पद्धति के रूप में रखी जानी चाहिये। उसे तोड़ने का प्रयत्न नहीं होना चाहिये। काल प्रवाह के कारण वह टूट रही है इसे मैं स्वीकार करता हूँ। किन्तु उसे बनाने के बजाय, उसे दृढ़ करने के बजाय हम इस प्रकार की अर्थ नीति का अवलम्बन करे जिससे वह संयुक्त परिवार की प्रणाली बिल्कुल व्यवस्थ हो जाये, इससे मैं कशापि सहमत नहीं हूँ।

भी श्रीनारायण दात (दरभगा) : उपाध्यक्ष महोदय, सविधान के सातवें शिल्पोल की प्रथम सूची में उन विषयों का जिक्र किया गया है, जिनके बारे में केन्द्रीय सरकार—अर्थात् यह सबन—कानून बना सकती है। उस सूची में व्यय कर का कोई जिक्र नहीं है। उस सूची में ६७ क्रमांक द्वारा इस सदन को उन सभी विषयों में कानून बनाने का अधिकार है जो विषय किसी भी सूची में नहीं है। इस प्रकार दूसरी भीर तीसरी सूची में भी इसका कोई उल्लेख नहीं है। मैं समझता हूँ कि जिस समय संविधान बनाया जा रहा था, उस समय इसके निर्भाताओं के दिमाग में यह बात नहीं आई कि इतनी जल्दी व्यय कर हिन्दुस्तान की कर-प्रणाली में शामिल किया जायेगा। इस लिये वह कहा जा सकता है कि यह सदन एक विशेष-चिकार का प्रयोग कर रहा है।

15.52 hrs.

[SHRIMATI RENU CHAKRAVARTTY in  
the Chair]

मेरा स्पाल है कि यह विषेयक न केवल कर समाज-सुधार भी इसका उद्देश्य है। हमारे देश की जो पुराने जमाने की सामाजिक प्रणाली है, उसमें बहुत तरह के व्यर्थ के लंबे शामिल हैं, जिन से कोई उत्पादन भी नहीं होता है और देश को कोई दूसरा ज्यादा भी नहीं होता है और व्यर्थ में धन बरबाद होता है। इस विषेयक के द्वारा वह अपव्यय—फिजूलवर्ची—बहुत हद तक नियंत्रित हो जायेगा। जैसा कि हम सभी जानते हैं, हमारी कर-प्रणाली ऐसी होनी चाहिये जिस के द्वारा हमारे प्रशासकीय लंबे के लिये भी रुपया जुटे और साथ ही साथ व्यक्ति या व्यक्तियों का समूह ऐसे काम करने के लिये रुपया संग्रह करे, जिससे देश की सम्पत्ति बढ़े और देश समृद्ध हो। जैसा कि हमारे वित्त मंत्री महोदय ने बताया है, इस विषेयक का मुख्य उद्देश्य रुपया संग्रह करना नहीं है, बल्कि अपव्यय को रोकना है और लोगों को इस बात का भीका देना है कि जो उपार्जन वे करने हैं, वे न ऐसे उसको लंबे कर दे, बाल्कि साथ ही बचाये और बचा कर देश की सम्पत्ति को बढ़ाये और समाज को उन्नत करे। इसलिए इस सदन में किसी ने इस विषेयक का विरोध नहीं किया है। जहां ताहां मत-भेद प्रकट किये गये हैं, आशंकाये और सदैह प्रकट किये गये हैं, लेकिन सभी ने एक स्वर से इस विषेयक का समर्वन किया है।

मैं समझता हूँ कि हम अपने देश में जो एक नई और सुसमृद्ध कर-प्रणाली जारी कर रहे हैं, यह विषेयक उस का एक अमूल भग है। यदि इस को स्वेच्छा न किया जाय, तो हमारी कर-प्रणाली एक महत्वपूर्ण कड़ी के वंचित हो जायगी। यह व्यय कर हमारे आय-कर, सम्पत्ति कर और एस्टेट हूँडी के लिये सहायक और पूरक के रूप में

सिद्ध होगा। अगर हम आय-कर व समाज-लेकिन आय-कर और सुसमृद्ध टैक्स समावेश, तो देश को न केवल दप्तियों की कमी हो जावगी, बल्कि टैक्स प्रणाली के प्रशासन में बहुत कमज़ोरियां आ जावंगी और हम अपने देश में एक सुसमृद्ध और सुवर्द्धी हुई कर-प्रणाली स्थापित नहीं कर सकेंगे। जैसा कि वे ने पहले विषेयक के सम्बन्ध में कहा था, मैं इस का बहुत बागत करता हूँ।

जैसा कि सभी माननीय सदस्यों ने कहा है, यह कर एक नई चीज़ है और किसी देश का अनुभव हमारे सामने नहीं है—अपने देश का तो है ही नहीं। ऐसी अवस्था में प्रवर समिति को, जिस के सुपुर्द्दि यह विषेयक किया जा रहा है, इस पर दूसरे साधारण विषेयकों की अपेक्षा ज्यादा अन्वोरतापूर्वक विचार करने की आवश्यकता होगी। यह सभी का अनुभव है कि यदि किसी विषेयक में—जाहे वह विषेयक अच्छे से अच्छा हो, उसके उद्देश्य कितने ही लंबे क्यों न हो—शब्द ठीक न हों, उस का ड्राफ्ट ठीक न हो, या उस में कोई और कमियां रह जायें, तो वह नागरिक को बहुत खलता है और उसका बहुत दूरा प्रभाव पड़ता है। आय-कर हम लगाते हैं, उस में हमारा उद्देश्य पवित्र होता है, लेकिन यदि उस का प्रशासन ठीक न हो, तो समाज पर दूरा असर पड़ता है। मूर्ते उम्मीद है कि प्रवर समिति इन सब बातों पर बड़ी सावधानी से विचार करेगी। इस विषेयक में 'डेपेंडेंट' शब्द की यह परिभाषा की गई है—

(g) "dependant" means—

(i) where the assessee is an individual, a son or daughter wholly or mainly dependant on the assessee for support and maintenance;

(ii) where the assessee is a Hindu undivided family—

(a) every coparcener other than the karta; and

(b) any other members of the family who under any law or order or decree of a court is

## [अंग्रेजी भाषा]

entitled to maintenance from  
the joint family property;

मैं नहीं जानता कि जो संयुक्त परिवार नहीं है, उस में बड़ा माता पिता की शिनती डिपेंडेंट में का जायेगी या नहीं। हिन्दुस्तान में ऐसी हमारे समाज की व्यवस्था है, उसमें माता पिता परिवार का अंग है। अगर वे संयुक्त परिवार के सदस्य होंगे तो वे उस में आ सकते हैं ले बन अगर वे संयुक्त परिवार में न हों तो दायरग के मानते वाले परिवारों में माता पिता को डिपेंडेंट की श्रेणी में आना चाहिये ऐसा मेरा स्थाल है।

जहा तक टैक्स की सीमा का प्रदन है, घारा ३ के प्रोवाइडजो में कहा गया है कि जिनकी आमदनी—टैक्स लगने वाली आमदनी—साठ हजार रुपयों से कम हो गी, उनको यह टैक्स नहीं देना पड़ेगा।

मेरा जहा तक स्थाल है इस तरह की सीमा न रखकर केवल यहीं रखा जाए, कि इतना बेसिक खर्च होना चाहिए जैसा कि प्रोफेसर कालडोर ने कहा है कि खर्चों का ही सीमा इसमें रखा जानी चाहिए। इसके अन्दर, मेरे विचार से आमदनी की सीमा रखना ठांक नहीं है। यह पर आप यह कह सकते हैं कि २५,००० या ३०,०००, जो बेसिक खर्च करेगा उसी को यह कर देना पड़ेगा। यदि ऐसा किया गया तो मैं समझता हूँ कि अधिक अच्छा होगा। ६०,००० आमदनी की जो समा निश्चित की गई है, उसको इसमें में हटा दिया जाना चाहिए और खर्च का जो परिमाण है उसका ही छिक रहना चाहिए।

16 hrs.

एक चीज़ की तरफ और मेरा प्रापका व्याप आकर्षित करना चाहता हूँ। मैं कोई वकील नहीं हूँ, सेकिन फिर भी इसको मेरा प्रापके विचारार्थ उपस्थित करना चाहता हूँ। इसके अन्दर जो स्थायी प्रापटी (सम्पत्ति) का छिक है, उसके अन्दर जमीन भी आ जाती

है या मकानात भी आ जाते हैं या दूसरी चीजें भी आ जाती हैं। मेरे स्थाल में मकान के ही भरमत और मेनटेनेस के लिए जो खर्च होगा वह इस खर्च में नहीं शामिल किया जाएगा। मेरे स्थाल में जो बड़े बड़े मकान बनाये जाते हैं, या बनाये गये हैं, या बनाये जायेंगे, उन मकानात को रियेयर और मेनटेनेस के खर्च का जिक इसके अन्दर रहता चाहिए। अगर एक्वाजिशन और कस्ट्रक्शन में यह खर्च आ जाये और वह कानून को दृष्टि से ठीक हो तब ना ठंडक है लेकिन अगर एक्वाजिशन और कस्ट्रक्शन के खर्च में रियेयर और मेनटेनेस के खर्च कानून का दृष्टि से न आये तो इस चीज़ का इसमें लाभ तौर से जिक द्वाना चाहिए। मकान जो है या जो बनेगा आर जो उनके मेन टैनेस का खर्च पड़ेगा उस खर्च का "खर्च" की परिभाषा से एक्जेम्प्ट कर दिया जानाचाहिए।

अब जो मैं बहने जा रहा हूँ, मैं नहीं जानता कि वह क्लाऊज ५ में या क्लाऊज ६ में आना है या नहीं। जिस सामाजिक व्यवस्था में हम रह रहे हैं उसमें इन्वेष्टमेंट का खर्च भी एक महत्वपूर्ण खर्च है। विजिनेस में, मैं समझता हूँ, वह नहीं आ सकता है, यह खर्च पाल याल में हमें एक बार बरना पड़ता है और वह यह एक व्यविनगत खर्च है। कानून ८ द्वारा नियन चुनाव ने लिये खर्च की एक सीमा निर्धारित कर दी गई है। बहुत से उम्मीदवार कानून के खिलाफ आ कर भी बहुत ज्यादा खर्च कर देते हैं। लेकिन जहा तब कानून के अन्दर रह कर खर्च करने का ताल्लुक है उम पर तो उम्मीदवार को छूट मिलनी चाहिए। कानून में जितना खर्च करने की इजाजत है उनके खर्चों को तो अवश्य छूट मिलनी चाहिए, एक्जेम्प्शन मिलनी चाहिए। यह एक साधारण खर्च है और राष्ट्रीय हित में भी है।

आज का समाज व्यवस्था में एक और खर्च है जिस की प्रापका व्याप विलास चाहता हूँ। उस खर्च को मैं

बेकार समझता हूँ और वह यह लब्जा है जो शादी इत्यादि पर किया जाता है। भाता-पिता की मृत्यु के पश्चात पुत्र यह अपना कर्तव्य समझते हैं कि उनके उपलब्ध में दान करें, ब्राह्मणों को भोजन करायें। यदि किसी सस्था को वे कुछ उपया दे दें तो मैं समझता हूँ कि शायद वे बच जायेंगे। लेकिन जो भोजन ब्राह्मणों को कराया जाता है या गरीबों को कराया जाता है, या जात बिरादरी वालों को कराया जाता है, उम्मे बार्फ़ लब्जा हो जाता है। व्यक्तिगत रूप में मैं इसके विलाप हूँ लेकिन जब हम विधायकों के रूप में लड़े दो कर यहा बोलते हैं तो हम समाज के नियमों के आवदम लिनाफ़ नहीं जा सकते हैं। हम वास्ते मैं चाहता हूँ कि शादी आदि पर खर्चों की कोई सीमा निश्चित कर दी जाने, चाहिये जिस पर छूट दो जा सके। मैं यह नहीं चाहता कि जितना कोई खर्च करे, उम सब को उसको छूट मिल जाय परन्तु कोई सीमा यदि निश्चित कर दी जाए तो प्रचल्य रहेगा।

प्रोफेसर कान्डार ने कई बातों का जिक्र किया है। एक बात जिसको मैं बहुत भवित्वपूर्ण समझता हूँ उनका जिक्र भी यहा करना चाहता हूँ और वह है मैर्डिसिम के बारे में, दवाइयों के बारे में। इसके साथ ही साथ प्राशुनिक प्रकार चोंहोने हैं उनका भी मैं जिक्र करना चाहता हूँ। प्राशुनिक प्रकार के अन्दर बहुत से लोगों के मकान गदि गिर नहीं जाते तो बिंगड़ अवश्य जाते हैं या उनको भारा। क्षति पढ़ताते हैं। तो इन पर तथा दवाइयों पर जो लब्जा हों, उसको छूट भा मैं चाहता हूँ लोगों का मिलनी चाहिये।

यदि कोई आदमी किसी मुकदमे में आकस्मात फस जाये और यदि उसको उस मुकदमे में जुर्माना हो जाए तो वह एक ऐसा लब्जा है जिसको रोका नहीं जा सकता है और जो जुर्माना होता है वह देना ही पड़ता है। वह जो जुर्माना होता है जो कि वह अदा

करता है, उसकी भी छूट उसको मिलनी चाहिए। यह जुर्माना अदा करना या न करना उसको इच्छा पर निभंर नहीं करता है बल्कि उसे इसे जबरदस्ती देना पड़ता है।

अन्त में मैं इतना ही कहना चाहता हूँ कि यह एक नया विषय है जिस पर हम कानून बनाने जा रहे हैं। इस प्रबार का कानून आज तक हमारे देश में नहीं बना है और न ही इससे देशों में बना है। इस वास्ते इस पर गम्भीरनापूर्वक विचार किया जाना चाहिए और जो माननीय सदस्य प्रबर समिति में लिए गए हैं उनका यह कर्तव्य है कि वे इस कानून को एमा बनाव कि इसमें कोई नुटिंशेप न रह जाए और लोगों को बचत करने का प्रोत्तमाहन मिले तथा। लोग अपना धन उत्पादक कार्यों में लगाये। साथ ही सब इस कानून को इस तरह से व्यवहार में लाया जाए कि लोग इसका स्वागत करें और उनको किरण, प्रकाश की तकलीफ न हो। इसके साथ ही साथ हमें आशा करनी चाहिये कि इस कानून के द्वारा हमारा आर्थिक सुधार होने के साथ साथ मामाजिक सुधार भी होगा।

**Shri T. T. Krishnamachari:** It seems to be my good fortune, Madam, that I am in a position to repeat what I have said this morning, namely, my gratitude to this House for the uniform support for this measure. All the speakers have supported this measure, and I am particularly grateful to my friend who spoke last for the generous support he gave. I think what he mentioned is important; exclusion of election expenditure is something which has to be noted. Even a man who is not spending anything like Rs. 30,000 would perhaps incur a little expenditure which will take his total expenditure well above Rs. 30,000. I think a safeguard is necessary and we have not thought about it. This is where cumulative thinking helps. I am sure the Select Committee will take into account what Shri Shree Narayan Das has said on this matter.

[Shri T. T. Krishnamachari]

So far as funeral expenses and marriage expenses are concerned, I do not know if the Select Committee would consider this matter. Probably they will do so. But, I do think in our country we are spending quite a lot of money on marriages and funerals. If by any chance the restrictions we put on expenditure will help to eliminate the dowry system amongst us, I think it would be a great thing. But a person who spends Rs. 40,000 on a marriage and gives a dowry of Rs. 20,000 to a prospective son-in-law may not mind paying Rs. 5,000 or Rs. 6,000 to the Government as tax. I do feel that my hon. friend, Pandit Thakur Das Bhargava, dislikes the old habits dying out. Even a poor man today spends a lot of money on marriages and funerals and it will a great thing if it can be stopped by putting a restriction on expenditure. So, may be some good might come out of this measure. Quite apart from the fact that the rich people would dislike it, the society itself might favour this measure as something which helps them to reform themselves.

In regard to the other points made, I would like to say this. My hon. friend, Shri Mukerjee, made a number of points. I am very grateful to him for telling me that while he would like to support me, he did not feel equal to it. That is my misfortune. Anyway, I think, some of the suggestions that he made arise out of the fact that he did not hear me properly when I made the opening speech.

He had mentioned about the limiting of the amount of total income at Rs. 60,000 as mentioned in the proviso to clause 3. It is a thing which, I said, should be given up. I also said that the limit of overall expenditure should be Rs. 30,000 plus an addition of Rs. 5,000 for one dependent. His complaint was that the rates of expenditure-tax in the Bill were lower than those suggested by Prof. Kaldor. I think I owe an apology not only to the House, and also to the public, but

even to Prof. Kaldor, in regard to the various measures that we have introduced. I have not read the report. But that would not be a correct statement if I tell you what I am going to say. I have discussed with him the report. We had five or six meetings and we discussed the whole thing together. He did ask me to indicate what I would like. I said, No, you just write what you like. No Government can give any undertaking to any person who advises that his advice will be accepted in its entirety. He was working as an academician, of course, with some experience of our tax structure, with one realisation which is very firmly based, namely that this tax structure was unsuited for an undeveloped country like India. At any rate, even in the country in which it was started somewhere in 1803, it has ceased to be useful. As he has said, morality in England is supposed to be high. I do not know if it is a fact. But, even there, the bulk of the people who are practically taxed 19 shillings 11 pence in the pound still live very comfortably. Money must be coming from somewhere. That is the basis on which we started off. He did me the courtesy of asking me to mention whether I would like certain points to be stressed. I only told him, we should be free to do what we liked, accept the report or reject it or accept it in part or not at all accept it. He wrote it himself in his own way. Therefore, I cannot completely plead ignorance of what he had in mind. But, the exact form of the report, as I said, I confess I have not read.

For one thing, it is good. Because, if I had read that report, possibly, I should feel guilty every time I departed from that report. My conscience is quite free. I can make changes. Ultimately I do not think any hon. Member who tells me that I have departed from Prof. Kaldor's recommendation will accept my plea when I say, something has gone wrong. Prof. Kaldor recommended it and I put it. You will ask, what about

your own intelligence, what about your responsibility, you are not fit to be a Finance Minister, you cannot judge for yourself. Therefore, with all respect to Prof. Kaldor who had given a considerable amount of thought to our structure and had been extremely helpful to us and to me personally. I was not the Finance Minister then; he did me the courtesy of meeting me a number of times and talking over this particular matter—must say that I take the complete responsibility for whatever proposal I have put forward.

Hon. Members must also realise that Prof. Kaldor felt that our taxes, whether company tax or individual income-tax or sur-tax should not exceed 45 per cent. He suggested seven annas in a rupee. I am sure my capitalist friends often tell me, you accept Prof. Kaldor's report, why don't you accept this? It is easy to tell me that because I have accepted certain recommendations, why not go the whole hog. It will suit them. But, I cannot. After all, we are altering the tax structure to some extent. It is of an experimental character. If the tax yield is bigger, I promise I can make certain changes in certain directions. I will give more and more relief and tighten up in certain directions. May be, we may come to a time when, as Shri H. N. Mukerjee said, our limit may be Rs. 24,000. If we can say that a normal, what we might call a lower middle class family, spends Rs. 3,000 or 4,000, nobody should spend more than Rs. 24,000. If they spend, they must pay the tax. We may come to that time. But, unluckily, that may not happen in my time. As I have said, we have to learn a lot about the way in which this tax works. That is why I do not think it is worth while making it more rigorous.

The point mentioned by Shri H. N. Mukerjee was, why don't you bring it into operation this year. That is to say, it should apply in regard to the expenditure of last year, 1956-57. For one thing, administratively it is not possible for me to carry it out. I do not say I would like to miss the re-

venue. Secondly, I think it is very unfair: retrospective taxation unless it be to correct an evil. If, as the hon. Member mentioned, these gifts are going to be of such a character that the whole wealth-tax and expenditure-tax and every other tax will be defeated, we can come with a gifts tax and it may apply to the period when evasion is taking place. That would be right because people are trying to evade a particular tax by some other method of evasion. But, normally, I think, springing a new tax on people on their expenditure last year, when there was no intention, no idea of an expenditure-tax, is not right. Besides, even assuming that it is easy, administratively, it is impossible for me this year to deal with the matter because of the peculiarity of the situation that now exists. The Finance Bill has not yet been passed. I expect it to be passed by the 31st of August. Even the old assessment starts only then. Even they have been held in abeyance, except the collection at source under the old rates. It is not possible to introduce it either administratively or on the basis of equity.

A general criticism was made about the Income-tax administration as being ineffective against the richer taxpayers. To some extent, I plead guilty. I am one of those who have never hidden the fact that a large amount of tax is being evaded. I put it fairly high. That is a point which I had stressed even in my budget speech. That is why I am trying to favour the salariat from whose salary I am collecting every pie of the tax due. People who do not have a salary, but get business income or professional income evade taxes. They often happen to be the richer section of the society. It is in order to avoid this evasion, to restrict it, to contract it that we are trying these various taxes, apart from the fact that they have a definite sociological objective also of levelling down wealth. It has a multi-purpose objective. We hope to improve the position.

[Shri T. T. Krishnamachari]

The hon Member suggested deterrent punishments. I also feel that the present law as it stands is heavily loaded in favour of the evader. It is loaded in favour of the evader. It is we have, I think, more than 500 writ applications in the Allahabad High Court which are more than two years old. The collection in U.P. is round about Rs. 5 crores and the arrears are round about Rs. 20 crores. That is largely due to the fact of the protection that the law affords to a person who does not respect the law. I do not want to single out U.P. for that reason, because I said it is a low collection area. In a low collection area, there is a high rate of arrears. I do not say in U.P. everybody is trying to cheat, but there are people who are quick to take recourse to it, and I think there are enough lawyers to accept a writ petition for which a tax of Rs. 20 is paid, and probably the lawyer accepts Rs. 20. The position is that we have to change the law.

Shri H. N. Mukerjee said why don't you come before us for a change in the law? I may take him at his word. I think deterrent punishments are necessary. I saw in the papers the other day of simple imprisonment being given for a person who has committed a very serious offence. Well, I do not know why judges think of that kind of thing. People who have committed serious offences must have heavy deterrent punishment. If probably we can get public opinion to accept the position that a tax-evader is a person who ought to be the Government's guest for some time under conditions not very ideal, may be that might probably take away 20 per cent of the evaders. And this is my hope that some time we should come before the House asking for powers.

Shri Sonavane (Sholapur—Reserved—Sch Castes) The earlier the better.

Shri T. T. Krishnamachari: As early as possible, subject to human considerations. After all, I have got

a terribly overworked machinery. With the addition of these taxes, we do hope that over a period of three or four years we shall be able to substantially reduce evasion. I am not saying I will eliminate it altogether.

Another point that my hon friend Shri Mukerjee mentioned is something with which I completely agree, namely higher emoluments to the income-tax officers. The only trouble is the other day in "The Hindu" somebody had written a letter, and he said that the expenditure on the tax-collecting agency has been so much in 1939, so much in 1946 and so much today, while the taxes have not increased proportionately, expenses have gone up. Yes. It means we are paying more salaries to our people, the cost of living has gone up, but I do feel that particularly up to about Rs. 800 or even Rs. 1,000 there is justification for quicker promotions, after that it is not necessary. What we do is that probably when a person reaches Rs. 1,000 he gets a quicker promotion, but the difficult period is when a person starts on Rs. 350. Even for I.A.S. the scale is Rs. 350—Rs. 350—Rs. 380—Rs. 380 for four years he has to remain at Rs. 380. As soon as he gets a job, he marries. There are children. Once he is posted somewhere, he has to buy a car and take a loan, and all kinds of difficulties come. In fact, I had mentioned somewhere I am quite prepared to allow, as far as possible, to the staff who have powers of taxation, quarters so that they will not be under an obligation to the local landlord who must come before them for purposes of assessment. Government should provide quarters for these people. I am glad Shri Mukerjee agreed with higher emoluments.

Shri Dasappa (Bangalore): He was thinking of the non-gazetted

Shri T. T. Krishnamachari: Higher emoluments in the income-tax department, I am not saying only non-gazetted. I am speaking about gazetted staff of the lower category as well.

who take the responsibility for assessment.

Then I come to my friend Pandit Thakur Das Bhargava I was not here to listen to his speech Even if I had been here I could not have understood as he spoke in Hindi One point he mentioned which I will concede namely that we should put in an appropriate provision, similar to section 33A of the Income-tax Act

He had suggested various other changes Naturally all these will be examined Of course, he deplores the provision in regard to Hindu joint families But my trouble is that the Hindu joint family and efficient tax collection do not go together, because that is the biggest waste sluice that we have Under the guise of the Hindu joint family, many things have been done I think it is an unfortunate day for the tax administration of this country when somebody devised this idea of giving a benefit to the Hindu joint family Of course, it is breaking down, it is non-existent, it is going away, but it remains as a corporate entity for purposes of taxation when it suits the assessee Sometimes it is very difficult to get out of the clutches of the income-tax officer He will not recognise you are no longer a member of a Hindu joint family, that also is very difficult So, I think it has its benefits as well as well as its curses, but as a person interested in the future well-being of tax administration, I would say the sooner the Hindu joint family goes the better for this country

Pandi Thakur Das Bhargava Out of the category of those who are assessed?

Shri T. T. Krishnamachari: I think everybody, even a member of a Hindu joint family has an individual existence today Even in Malabar which is the stronghold of this joint family system where the Tarwad is operating, it now no longer exists The socio-economic trouble there is that it has

gone and there is nothing to replace it. My friends from the Communist Party from Malabar are all younger sons who cannot be Karanavars, that is the trouble They do not have the right of property, it is somebody else who has the right of property and, that is why they are all Communists today

Dr Krishnaswami also said that we must accept the system suggested by Mr Kaldor I know Dr Krishnaswami has a partiality for professorial advice when it suits him

Shri V. P Nayar (Quilon) And also for the Kaldorian approach

Shri T. T. Krishnamachari. We have all got a Kaldorian approach from one point of view or another

He has told me that he has certain difficulties To the extent of my limited knowledge, I have promised to indicate to him Government's views on the subject I think we will have an opportunity of hearing him again in the Select Committee

My friend Shri Sadhan Gupta and I do not unfortunately agree in regard to ultimate ends We agree in regard to the path in which we have to proceed, but the ultimate ends are different That is so It is not unnatural in a country like ours where one system or other of Vedanta has always determined our outlook in life that Shri Sadhan Gupta should think differently At the present moment we want to be accepted as persons who are endeavouring to create a socialist society, but in that process I do not mean that we should completely destroy whatever exists. We believe in rebuilding, he believes

[Shri T. T. Krishnamachari.]

in destruction, and that is where the difference comes. He has pointed out certain difficulties. Some arise, as I said, from the difference in outlook in regard to ends. Some arise because of misconceptions on his part, of not understanding Government's views correctly, but others can be examined and we can see if we can fit them in

Shri Bharucha suggested that we should adopt the Kaldor method of calculating expenditure. I do not know if Prof. Kaldor was so keen that his arithmetic should have been adopted. After all, the method of tax administration is a thing which has to be left to the administration. Principles can be laid down by the professor. Therefore, what he has suggested may be all right from an academic point of view. But it would not be possible

For instance, I can mention that I hold certain ideas in regard to land tax. I have been speaking about it. I have held these views for nearly ten years. I have worked on it also. I feel that if my advice is accepted by the powers that be, it would produce more revenue and cause less harassment to the small land-owner or at any rate, the man who has not got any surplus to sell.

But I find that many Ministers are angry that I have said so. Probably, they think that the Union Finance Minister might compel them to change their land tax. They probably do not know that the Union Finance Minister has not got the power to do any such thing and that the Union Finance Minister might also have some academic views. They are no more than academic and my views have no more validity than Mr. Kaldor's views in this matter.

I have more or less completed my tale, and I would again assure my

hon. friends that if I have left out anything from the mention that I have made of the various points made by hon. Members, the Select Committee will take cognisance of them. In fact, it shall be our endeavour in the Central Board of Revenue's Secretariat to put these in a form which the Select Committee can assimilate, so that they can accept such as they like, examine such as they like, or not examine such as they do not like.

Mr. Chairman: The question is:

"That the Bill to provide for the levy of a tax on expenditure be referred to a Select Committee, consisting of—

Shri Asoke K. Sen, Shri H. C. Heda, Shri Prafulla Chandra Borooh, Shri R. Jagannath Rao, Shri Muhammed Khuda Buksh, Shri Narendrabhai Nathwani, Shri Shivram Rango Rane, Shri Anand Chandra Joshi, Dr G. S. Melkote, Shri G. S. Musafir, Shri G. D. Soman, Shri Radheshyam Ramkumar Morarka, Shri Feroze Gandhi, Shri G. D. Pande, Shri Tribhuan Narayan Singh, Shri R. M. Hajarnavis, Shri M. R. Krishna, Shrimati Tarkeshwari Sinha, Dr Ram Subhag Singh, Shri Nemi Chandra Kasliwal, Shri Saif F. B. Tyabji, Shri Fatehsinhrao Pratapsinhrao Gaekwad, Shri K. Periaswami Gounder, Shri B. R. Bhagat, Shri U. Srinivasa Malliah, Shri N. G. Ranga, T. C. N. Menon, Shri Prabhat Kar, Shri Bimal Comar Ghose, Srinivasa Malliah, Shri N. G. Shri Laisram Achaw Singh, Shri R. K. Khadilkar, Shri M. R. Masani, H. H. Maharaja Shri Karni Singhji of Bikaner, Dr A. Krishnaswami and the Mover with instructions to report by the 12th August, 1957."

The motion was adopted.

**\*DEMANDS FOR GRANTS  
RAILWAYS**

**Mr. Chairman:** Now, we shall take up the Demands for Grants relating to the Railways.

Before I proceed further, I have to announce that a large number of cut motions has been received. As has been the practice in this House before, hon. Members and leaders of groups may hand over the numbers of their cut motions which they select and which they desire to move, within fifteen minutes, to the Secretary at the Table. I shall treat them as having been moved, if the Members in whose names the cut motions stand are present in the House, and the cut motions are otherwise in order.

**Shri Goray (Poona):** What about the cut motions that have been tabled by those who are not present now in the House?

**Mr. Chairman:** The rule is that the Members has to be present in the House. Otherwise, it cannot be moved. If there are certain Members belonging to the hon. Member's party, who are not present here now, I would say that if they are present in the House within fifteen minutes, they will be permitted to move the cut motions.

**Shri T. B. Vittal Rao (Khammam):** Can we not submit the list tomorrow?

**Mr. Chairman:** No within fifteen minutes they have to be moved.

**Shri T. B. Vittal Rao:** We can move them tomorrow within half an hour after the first hour.

**Mr. Chairman:** The convention has been that the cut motions are generally passed on to the Secretary at the Table within fifteen minutes. But I think some more time can be allowed, since it looks that the House is fairly depleted now, so that certain other Members also can put in their cut motions within the first hour tomorrow.

**Shri Naushir Bharucha (East Khandesh):** May I suggest that in view of the fact that most of the Members contemplated that this matter might

go on till five o'clock, everybody is taken by surprise, and many hon. Members who may have stayed away thinking that the next item would be the debate on influenza might be taken by the surprise. If it is possible we might even have the House adjourned till five o'clock, and take up this matter tomorrow.

**Mr. Chairman:** I have already ruled that in view of the fact that the House is fairly depleted now, and, I presume, many hon. Members might have thought that this debate would go on till five o'clock, cut motions may be submitted till the first hour after question hour tomorrow.

One other question has to be decided by the House, namely the splitting up of the 12 hours allotted for the discussion of the Demands for Grants relating to the Railway Ministry as between the various Demands. From the list which is before me, I find that the largest number of cut motions is to Demand No 1. I suggest to the House that of the 12 hours, we may devote 7 hours to Demand No 1 and then groupings may be made of Demands Nos 2 to 19, and five hours may be devoted to them. May I know the sense of the House to this suggestion that we may devote 7 hours to Demand No 1 and 5 hours to Demands Nos 2 to 19? I presume there is no objection to this.

**Shri Naushir Bharucha:** May I say that just because the largest number of cut motions has been received with respect to Demand No 1, it does not follow that that particular Demand is so very important that 7 hours should be spent on it, because it is conceivable that many of the cut motions may not be moved at all, in which case, we may speak on one Demand for seven hours, while the other Demands may go by default? May I, therefore, suggest that not more than three hours may be devoted to Demand No 1?

\*Moved with the recommendation of the President

Shri Radhelal Vyas (Ujjain): No.

Mr. Chairman: I am unable to accept the position as stated by the hon. Member, because, if I am right, the majority of the cut motions that have been tabled to Demand No. 1 relate to disapproval of policy; certainly, such matters will be debated on the floor of the House. And it is not right to presume that the other Demands will go by default.

We may divide up the rest of the 5 hours, if hon. Members are so disposed, specifically amongst the Demands which the hon. Members consider to more important. We can even devote 3 or 4 hours to one group of Demands, as we have done in the past. I would like to know whether any hon. Member has any proposal to make in this connection.

Otherwise, we can divide up the remaining 5 hours between Demand Nos. 2 to 19 in the order in which the cut motions have come, and I think we can have 3 hours devoted to Demands 2 to 4 or 5, and 2 hours to Demands Nos. 6 to 11, and the rest of the time for the other Demands.

Shri Goray: You may make it 6 hours for the first group, and six hours for the remaining groups.

Shri Radhelal Vyas: There are a large number of hon. Members who have not moved cut motions, but who would like to speak.

Mr. Chairman: Then, I propose that we can allocate 6 hours, with discretion to the Chair to extend it by an hour, if in the course of debate, it is found that there are a large number of Members who are desirous of taking part in the same, and then we can adjust the rest of the time accordingly.

Shri T. B. Vittal Rao: If less time is taken on Demand No. 1, the time saved on it can be given to the other Demands.

Mr. Chairman: Quite so. Now, would the Minister of Railways like to make some preliminary remarks?

The Minister of Railways (Shri Jagjivan Ram): No.

DEMAND NO. 1 (RAILWAY BOARD)

Mr. Chairman: Motion moved:

"That a sum not exceeding Rs 41,70,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1958, in respect of Railway Board"

Shri T. B. Vittal Rao: I would like to draw attention to certain grievances of the railway employees in this connection.

Firstly, in regard to the pay-scales of the railwaymen, I would like to say that recently the new deal has been announced under which it is expected that a large number of employees are going to be benefited. In the last session, the Minister said, that the number of such persons was going to be much more than what had been stated earlier. But subsequently we have had the latest agreement—I do not know the details of it, but I have read about it in the papers—arrived at recently, that is, during the last two or three days, with the National Federation of Indian Railwaymen

I checked up the figures in regard to the signallers. It was stated on 10th February, 1957, that nearly 3,000 signallers were going to be benefited under the new deal.

I find that in the whole of the railways there are not more than 3400 signallers and those who are going to be benefited by this new deal will be only about 1200 or 1500. This was one of the items I found while checking up after the Minister's statement last time. However that may be, until and unless service weightage is given to the employees, I am sure it

will not be of any benefit. The Central Pay Commission when it made its recommendations, evolved a formula that for every three years of service, an employee should be entitled to an additional increment. Subsequently, there was representation that the number of increments should be more, because the Central Pay Commission also stipulated that there should not be more than three increments for any employee. Then there were more service people who had put in 25 to 30 years of service. They have been complaining that they have not been fairly dealt with. Subsequently, one more increment was added to such of those senior people.

Similarly, until and unless in the new deal that the Minister has announced, the service weightage is taken into consideration, the benefit will be much. There cannot be any argument for denying this simple right to the railwaymen because what was stated was that this new deal would cost the railways an additional expenditure of Rs. 1 crore. So if the service protection is given, I do not think it will cost the railways very much. Hence I strongly urge that service weightage should be given to these senior staff so that they may remain contented to some extent.

The next item—I have been always demanding it in this House—is the case for increasing the dearness allowance. The Central Pay Commission recommended that there should be an increase of Rs. 5 for every 20 points increase in the cost of living index. Taking into account, the present cost of living index, there is a reasonable case for an increase in dearness allowance, because when the Commission made its recommendations the index was 280 whereas it is 420 now, and prices are not going to come down.

10.44 hrs.

[Mr. DEPUTY SPEAKER in the Chair]

We have been hearing from the Food Minister, the Finance Minister and other Ministers that there is going to be a crash of prices and so forth, but there is no sign of the prices

coming down, and now they say it will be stabilised at the level. So at least let them implement the Pay Commission's recommendation.

Then I came to the question of the appointment of a Second Pay Commission. The Minister will say that it has to be taken as a whole, but I would urge that the railways being the largest employer should take the lead in this direction, so that a Second Pay Commission will go into the wage structure of the employees and give them a fair deal. After the Central Pay Commission's recommendations, there was a Fair Wages Committee report. That Committee, wherein was represented labour, management and even a member of the Railway Board, submitted its report as long ago as 1950. But those principles have not been taken into consideration while evolving the pay structure.

Under the directive principles of the Constitution, the State should undertake legislation for providing for a living wage. Today the railwaymen are getting minimum wage, not even fair wage, far from a living wage.

Therefore, I would very strongly urge that a Second Pay Commission be appointed to go into the wage structure of the railway employees.

Then I come to the important point of developmental works. Recently a traffic survey was undertaken for linking Ramgundam with Nizamabad. The time taken by the Central Railway for submitting its report was nearly 2½ years. Several years ago, there was a traffic survey carried out and reported by the ex-NS Railway Administration. That report was only to be modified according to the latest changed condition. But that took nearly 2½ years. I am told that the Railway Board has received that report only last month. This is a very important rail link for Andhra Pradesh. In that State, the railway line ratio compared to other reorganised States is very low; the route mileage in Andhra Pradesh compared to other States is very much less. I am told

[Shri T. B. Vittal Rao]

this railway link will not be taken up during the Second Plan period because already the Government are contemplating connecting Guna with Ujjain. But I am afraid that unless and until this line is taken up, there will be a transport bottleneck, because the industrial development in the area covered by the line between Kazipet and Ballarshah, which is a distance of 141 miles, has gone far beyond our expectations. Every ten miles there is a big factory; there is a paper mill, a silk factory, coal mines etc. One of the biggest cement factories in the East is coming up in this area. Then there is a huge thermal station.

You will observe that for dealing with the traffic flowing there must be some sort of a rail link from Ramgundam to Nizamabad. So I request that this should be taken up.

Then I come to another rail link for which I would request a survey. That is between Kazipet and Nellore via Macherla. This will open up the hinterland where there has been no railway, for example, in the district of Nalgonda. Also, it will shorten the distance from Hyderabad to Madras by about 120 miles. So the engineering and traffic survey should be taken up simultaneously because at least at distant date we have to take up this line.

Then I come to the question of the policy pursued in the matter of recognition of railway unions. Recently there has been a little change and some unions which were not affiliated to the National Federation of Indian Railwaymen, have been recognised. Taking an objective and realistic view of the unions existing, the difference that exists between the leadership of the National Federation of Indian Railwaymen led by Shri Vasavada and the National Railway Union led by Shri Guruswamy, I do not think that they can come together. We have seen that there have been meetings and agreements entered into or understandings arrived at in the presence of the then Railway Minister and the Labour Minister, that both the Federations should merge and

there should be elections at the lowest level and democratic elections should be conducted, and wherever there is a dispute the Regional Labour Commissioner or Chief Labour Commissioner, his services could be taken up as arbitrators. But, what we have found in practice is that they have not gone ahead with this. Each one of them thinks that his leadership will be at stake and both of them are unwilling to merge with one another. The fact remains that there is a National Federation of Railwaymen under the lead of Mr. Guruswamy and another National Federation of Railwaymen under the lead of Shri Vasavada. The National Federation under the leadership of Shri Guruswamy claims a membership of 2 lakhs and that under the leadership of Shri Vasavada, one lakh and odd. Therefore, to deny recognition to anyone of the Federation is not proper. You are not going to have harmony. There were two federations functioning prior to their merger in 1953. Let the two federations continue. We all wish that there should be only one federation but it has become quite impracticable to go ahead with that idea. The only remedy lies in recognising both the federations. At least, there will be some sort of harmony and industrial peace. Otherwise, I am afraid, the rivalry will go on and the only people who will take advantage of this disunity will be the Railway Board, in turning down the legitimate grievances.

Then, I refer to another matter, the under-utilisation of capacities obtaining in the Railway printing presses. Much is talked about economy. But, here, in the Railway printing presses, though there is lot of unutilised capacity, I do not understand why orders are given to other private presses. In several cases magazines and other things are printed outside. In the Calcutta Press which is a big press, there is also unutilised capacity and we find that the printing of magazines, weekly newsletters etc. are given to other people. In Secunderabad also, there is a Railway printing press. I

have a little more intimate knowledge of it. I have also submitted a representation to the hon. Minister for which I have not yet got a reply even though 2 to 3 months have elapsed. When the press was under the N. S. Railway system, they used to print most of the requirements of the N. S. Railway. But, now, we find that some of the work has been taken over from here to Byculla. In Byculla there is also half work I do not understand why we should spend so much money—to the tune of lakhs—by off loading and giving work to the private presses. Two or three years ago, we were told that 2 officers have been deputed to go into this question of reorganisation of the Railway printing presses. I do not know what report they have submitted, for we have not got a copy of that report or what action has been taken thereon. I would request the hon. Minister to look into this state of affairs obtaining in the Railway printing press and go into the root-cause why some of the work has been entrusted to the private sector.

Having said so much about the Railway printing presses, another factor which I want to mention is that though the Railway printing presses are working under the Factory Act, the provisions of the Act are not fully implemented, even in the matter of having a compound or Watch and Ward staff or other things. At least some of the basic provisions of the Factory Act should be implemented and these Railway printing presses should be properly protected. Otherwise, there would continue to be the losses and thefts which amount to a couple of lakhs of rupees.

Then, I come to the acting allowance rules. There is a big disparity in these rules as applied to the Railwaymen.

**Mr. Deputy-Speaker:** I hope the hon. Member will be able to conclude by 5 o'clock.

**Shri T. B. Vittal Rao:** Yes, I hope to, Sir.

We have been removing some of the disparities, for instance, the disparity

in the matter of granting leave. The disparity between class IV and class III has been removed and the class IV people have been brought on a par with class III. In the matter of acting allowance also the rules applicable to classes III should be made applicable to class IV.

There is a peculiar system by which these acting allowances are computed, which does not obtain under the standing orders for private industry. For instance, if a person goes on leave for 42 days, then, the person who acts in his place will get acting allowance. It is only when the original leave vacancy is for 42 days or more that he gets the acting allowance. But when an employee goes on leave for a month the person acting in his place does not get any acting allowance. If the leave is extended by another fortnight or even a month, then he is given acting allowance only for the period the leave is extended because the initial vacancy was not for 42 days or more. Even though a person has worked or acted for a total period of more than 42 days, the initial period of 30 days is taken out and he is given acting allowance for the extended period. This is a disparity. It is a very simple one which I think the hon. Minister will be able to remedy so that there may be fair treatment.

About the Railway Board I have to say one thing. I have been reading recently about the economy cuts and suggestions for the reductions in various Secretariat. I think no other department under the Government of India has expanded to the extent the Railway Board has. A few years before there was a hue and cry about the number of Members in the Railway Board. Subsequently, some years ago, the then Railway Minister Shri Gopalswamy Ayyangar reduced it by one. Later in the year 1954, we saw a statement made by the then Railway Minister increasing the number by another 2 Members. Now, we come to a Railway Board with Additional Members. I do not mind increasing the number of Members. But, before doing that, have they worked

[Shri T. B. Vittal Rao]  
set the workload for each, have they made a proper job analysis?

We have got five full-fledged railway board members and about five or seven additional members. This enlargement of the Railway Board should be thoroughly examined I am not aware of any additional work in the sense that the mileage has not increased. Though the volume of traffic has increased, the total railway tract is only 36,000 miles as against 42,000 miles in the undivided India. Then we had only four members as against the present ten or more. So, I strongly urge upon the Minister to see whether some economy could not be made

17 hrs.

**Mr. Deputy-Speaker:** We will continue this discussion tomorrow. So far I have received notice from one hon Member that he intends to move his cut motion No 56. It will be deemed to have been moved subject to its being otherwise admissible

Disabilities of Railway Staff

**Shri Frank Anthony (Nominated—Anglo-Indians)** I beg to move

That the demand under the head Railway Board be reduced to Rs 100'

#### INFLUENZA EPIDEMIC

**Shri Sadhan Gupta (Calcutta-East)** Sir, I am raising this discussion as something more than a *post mortem* on the last influenza epidemic. It is important as a *post mortem* and I am not under-stating that aspect of the matter, I shall deal with the *post mortem* aspects in some detail. As I shall presently show, my aim is something more to emphasise that aspect and to examine what has been done and what has not been done

**Mr. Deputy-Speaker:** If the hon Member does not mind, I have to say a few words. It is one hour's discussion. He would like to listen from the Minister in detail an explanation on what he has to say. There are

rather twelve members who have expressed desire to speak on this subject. I shall not be able to accommodate all of them but even if we could give a chance to five of them, perhaps they may require five minutes each and it will be 25 minutes.

**The Minister of Health (Shri Karmarker):** I should not like to take more than fifteen minutes

**Shri Sadhan Gupta:** Fifteen minutes will be quite sufficient for me and I think I will conclude within that time

As I said we shall examine how and why this epidemic had broken out and whether everything was done. It is necessary to remember the devastating toll that this epidemic has taken. When I refer to the devastating toll, I did not obviously mean the mortality rates because, fortunately, it has been small. But, apart from mortality, there has been certain aspects in the epidemic which are undoubtedly alarming

First of all it has enveloped a large part of the country—north, south, east and west and it has raged with virulence practically in all parts of the country. What is more, it has affected a very huge population. We have a sort of a pamphlet which seeks to give us certain statistics of the number of deaths that have taken place as a result of this epidemic

But, Sir, it is difficult to be convinced that the statistics, at least as far as the number of cases is concerned, are very accurate. Take the case of West Bengal of which I have some experience. It is said that the number of cases there was about 72,700. I cannot believe this figure to be correct, because in Calcutta, where a population of about five million live, I have made quite widespread enquiries and found that in every part the disease has raged. It has raged in basties which are very heavily populated, it has raged in refugee colonies which are also very heavily populated, it has raged in middleclass household

and even in the comparatively fashionable areas. What is more? From enquiries I have hardly been able to detect a household where this epidemic has not broken out in Calcutta. As a matter of fact, in most of the houses the involvement has been total, almost everyone in each household has been affected. Under those circumstances, I should think that in Calcutta itself the incidence must have been much more than 72,000, let alone the whole of West Bengal.

As a matter of fact, the discrepancy in mortality between the other States and West Bengal would suggest that there is something wrong with the statistics. In Madras, out of an incidence of 5 lakhs only 59 were dead whereas in West Bengal we are told that out of 72,000 or so 211 people died. This huge mortality and the low ratio of mortality and the Bengal at least the statistics are grossly inaccurate.

It is quite understandable how it has become inaccurate because I know in Calcutta very few cases have been reported to the authorities. The authorities hardly issued any directions to medical practitioners to report cases when they come across any such cases and, of course, many patients did not go to medical practitioners at all, they suffered and recovered in the natural process.

This experience must have been there in other States also. Therefore, the figure of 16 lakhs is hardly likely to be correct as far as the country is concerned. Not only was a huge population involved but, from the point of view of the country and from the point of view of the public as a whole what is more important is that the normal life was dislocated in many places. Educational institutions were closed for more than their normal period, and trade, commerce and Government departments like the Post and Telegraphs Department have been dislocated in many instances.

In view of this great dislocation, in view of this suffering caused to the

population, the question naturally arises as to whether everything was done to prevent the spread of this epidemic in this country. It is very difficult to be satisfied that everything was done. Obviously, this disease must have been imported from foreign countries, must have been introduced by travellers who had arrived from foreign countries, from countries where it first of all became an epidemic. It is common knowledge that in this country it was introduced from Singapore and Malaya.

A long catalogue has been given of measures taken to prevent the introduction of this epidemic, how people were isolated in Madras, how whole-ship-loads of passengers were isolated and so on. But I cannot help thinking that the quarantine arrangements were not very satisfactory. Even in spite of attempted isolation there must have been some leakage in the affected population who must have got free, escaped isolation and spread infection in our country.

Otherwise, if every possible case was isolated, I do not see how the disease came to be introduced in this country. In spite of a long catalogue I do not find that any passenger of any ship in Calcutta or Bombay was isolated or quarantined. It is just a statement that in every sea and airport, passengers were quarantined and isolated. In Bombay, Calcutta and Madras, this disease must have been introduced primarily by passengers travelling by ship, may be a few by air; I do not know how their isolation proceeded. I raise this aspect, as I said, not as a *post mortem* but because of the fact that there is an apprehension of a second wave. As a matter of fact, in Poona a second wave have already broken; it is the habit of the epidemic to break out again. That is the scientific opinion. Therefore, in the light of the failures that have taken place, we must be more careful in future. If this epidemic comes to us in future from foreign countries, quarantine measures must be very strictly observed and enforced.

[Shri Sadhan Gupta]

and isolation must be as complete as possible, if possible, it should be 100 per cent. complete.

Then, prophylactic measures must be taken on a mass scale. In the pamphlet circulated to us, we find a rather dismal statement that it will not be possible to inoculate people on a mass scale and the inoculation will be confined to key personnel. I am not against inoculating key personnel. For instance, I do not want our army to be all down with influenza in one day and jeopardise our defence. But mass inoculation must be kept in view. It is no use saying that it is impossible and leaving it at that. I understand vaccines have been manufactured in other countries and we had advanced quite a long way to manufacture a vaccine for the purpose of preventing this disease. I want to know what is the difficulty in manufacturing vaccine on a large scale. In the United Kingdom or the United States or in Australia, I understand it is being found feasible to manufacture this vaccine on a large scale. If we have any difficulties in manufacturing this vaccine on a large scale, let us try to gather the scientific knowledge from those countries, so that we can also manufacture or at least obtain vaccine in quantities sufficient for mass inoculation. Let us get into touch with the scientists in Australia or U.K. or the World Health Organisation or whichever other country or organisation is working at manufacturing this vaccine.

Apart from vaccine the possibility of other modes of inoculation should also be actively investigated and utilised. For instance, the other day there was an article in a newspaper by a doctor in a Calcutta hospital who said that very encouraging results had been obtained by transfusing blood of newly recovered patients into the blood of patients. He has said that even cases of very high fever have been seen to subside within a matter of an hour or so, after transfusion of

a certain quantity of blood from a newly recovered patient. It is worth trying how this method works; it is worth investigating. It is no use saying that it will be impossible to inoculate on a mass scale and that we will confine it only to the personnel. Besides inoculation, other measures should be investigated. For instance, it may be that the use of certain kinds of disinfectants through mouth wash, etc., may yield results. I am not a scientist myself, still less a medical man. So, I cannot vouch for the efficacy of any such disinfectants. But, this should be investigated, and if found suitable, if found effective, this should be recommended. By that we may prevent. There may be some kinds of food some fruits which may be protective against influenza. It is said that certain citrus fruits give some protection. I do not know whether it is right or wrong. But, it is very widely believed that lemons, for instance, would give some protection. All these things should be investigated. These things should not be left to the realm of conjecture. We should be fully prepared to meet the future recrudescence of this epidemic. Let us remember that the recrudescence that has taken place in Japan is a much worse epidemic as far as mortality is concerned, than the previous one. We hope something of this kind will not happen. If it happens, no one will forgive the Government's saying that it is impossible to perform mass inoculation and therefore we shall be content with inoculating key personnel alone.

Mr Deputy-Speaker Some hon Members are even now sending in their requests for permission to speak. I am reading rule 195 for their benefit. Previous intimation ought to have been given if they wanted to participate in this discussion. Even those who have given previous intimation, perhaps, all of them, would not be accommodated, because the number is large eleven. I will try to accommodate as many as possible.

Shri V. P. Nayar (Quilon): Mr. Deputy Speaker, I am very much disappointed with the note which the hon. Minister has given us. I appreciate and I understand his personal anxiety. But, after having read the note, I am convinced that the officials of his Ministry have been sitting smug about this influenza epidemic. There is no reason why this epidemic should have been allowed to have the toll it has taken. You find in the report that even as early as the winter of 1956-57, the epidemic was known to be raging in some parts of Japan and other countries. As we know, from these places, there is constant communication with India. Knowing as every one that influenza is a very easily communicable disease, and could be prevented also by proper steps at the proper time, there was no excuse for the Ministry to have allowed quarantine measures being taken very late and also to have arranged only for very defective controls. I am very glad that our workers have been able to isolate the particular strain of virus which has caused this. But, that is not all.

We know that India had to deal with this problem in a completely different way. Geographically, we are in a position very near to the focal centre of the present epidemic. Historically also we had reason to be more concerned about the epidemic because, going through the chapter on influenza in the Encyclopaedia Britannica, I find that in India it had taken the maximum toll when the epidemic was raging in a worldwide scale in 1918. You will be surprised to know that in the 1918 wave of influenza, about 12½ million Indians were killed. I was not born then; I do not know this by personal experience. The Encyclopaedia says so. We know there are certain conditions in which the epidemic can spread more easily in India. I think the department ought to have been very vigilant about it.

In this report you find that only 511 people died and about 16 lakhs

of people have had the attack. We know that hardly ten per cent. of our people are covered by allopathic treatment. Where has this figure come from? In almost every village, city and town hundreds of thousands of people were suffering from influenza I do not dispute the figures. As reported, probably they were correct. But influenza by itself is not a killer. We wanted to know what were the causes of death, because in the wake of influenza it can also lead to other killing diseases. One such is pneumonia. It can also be a communicable disease. There is no mention of the causes of death, nor is there any mention of any post mortem examination of those who died of influenza.

We understand that very serious complications can happen to pregnant women affected by influenza. That means the whole of the next generation will be affected. Some such technical information also should have been given. We are not school boys to be given only statistics. I know the hon. Minister carries with him his vast experience in the matter of statistics, but unfortunately influenza does not form the subject matter of the Commerce Ministry and it had to be treated in a different way. And official press notes do not stop the multiplication of the virus as we all know. I am sorry that the epidemic is due in a very large measure to the neglect in taking proper measures at the proper time.

We are told that the next wave is expected any moment. Nobody can tell us now what the mortality in the next wave will be. It may be less or it may be more, but even today we are not sure whether all the steps have been taken.

It has been a very good time for the medical practitioners, especially the private practitioners, because in the case of influenza almost every known drug has been used. I know cases where penicillin has been indiscriminately used. Sulphadiazine and even tetracycline have been given to

[Shri V. P. Nayar]

children. Maybe they are good in preventing secondary complications. Even that is understandable, but if you look at any of these papers you will find proprietary dues like Anacin, Aspro, Codopyrin and Saridon being advertised as specific cure for influenza. Fortunately I did not get an attack, and I hope I will not get one also, but these have been advertised as specific cures and what have Government done about it. Do they not know that none of these proprietary drugs will prevent an attack of influenza?

17.27 hrs.

[MR SPEAKER in the Chair]

They have been allowed to be sold to the tune of several crores of rupees, and Government has done nothing about it. And the papers have given very panicky reports. All of us realise it is not a killer by itself, still one gains the impression by reading the papers that India is in the grip of a very mortal epidemic and hundreds of persons were dying.

I am glad the hon Minister in the note has expressed his gratefulness for the co-operation which public organisations gave, but no effort had been made to enable public bodies to co-operate in this programme. At least I did not get any information about it. And if you continue your programmes of control like this, I am sorry to say that....

Mr. Speaker: The hon. Member should conclude now.

Shri V. P. Nayar: One minute, Sir I will not refer to the particular passage referred to by comrade Sadhan Gupta. What is the meaning of preparing vaccine in a small quantity and giving it only to key persons. Who are the key persons? Some 1,000 or 2,000 units of the vaccine will be produced and the report says that the vaccine will be judiciously employed for the protection of key personnel in

the first instance, and that the subject is receiving the attention of experts. What is it that receives attention? Is it the judicious application? Who are the key persons? Are they the VIPs or the VVIPs? Are we to discriminate in the matter of the epidemic? I certainly appreciate that certain sections of our people like the Hospital Staff, army, police etc., have to be kept free of this attack. I want the hon. Minister to consider ways and means of developing immunity among our masses by providing ample quantities of this vaccine. I am not a technical man either, but some ways and means will have to be found to see that this attack is not repeated with the virulence which we have had because in this Plan, unnecessarily, we are losing several hundred millions of man-hours on account of influenza striking down a person.

I have talked to the hon. Minister, and I know his personal anxiety and great sympathy with those who have had the attack. I want him to see that his department takes all the necessary steps, and there is no smugness at all in the matter of dealing with this epidemic. Unless we are in time, and we take time by the forelock, I am afraid we shall have to repent for what we have done.

With these words, I support my hon. friend Shri Sadhan Gupta.

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Shri D. S. Raju: (Rajahmundry): I would like to make a few observations on this epidemic of influenza which has flown to us actually from East Asia, and burst upon us like an atomic bomb, and taken the lives of about five hundred people and disabled, as far as statistics go, about twenty lakhs of people. Perhaps, these figures may not be quite accurate; perhaps, the number of disabled persons might be much more, for in a country like ours, statistics are not easily available. Even granting that the figure is much more, what difference would it make? It has taken enough toll of the lives

of the people, and it has inflicted enough suffering So, we need not bother very much about the figures

Now, the ship which was supposed to have brought some patients from Singapore actually arrived in Madras on the 16th May, 1957 And all the possible accepted precautions are supposed to have been taken But within a few days the epidemic seems to have spread to Calcutta, Delhi and Bombay So, I wonder whether cutting contacts with infected cases is the only means of prevention It is true that contacts are a possible source of infection, particularly contacts with the infected cases But how has it been possible for the epidemic to spread from Madras to Delhi or to Bombay in such a short time? I would like this matter to be further investigated

Another observation that I would like to make is that this epidemic has inflicted the maximum toll on the densely populated areas, that is most of the cities, most of the industrial areas and other places where there is a lot of overcrowding have been afflicted And one could easily see that most of the villages have escaped This is an important factor that we have got to bear in mind, because as we are rapidly industrialising a large number of places the population is likely to get congregated at a few places So it would become a serious problem for us We have got to provide all sorts of facilities for all those people who are gathered within these industrial centres

The average density of population in India is about 300 people per square mile From this, you can easily understand what should be the density in an industrial areas, certainly, the figure would be much more When we have to combat future epidemics this is a factor which we have got to remember

We understand that a vaccine is being prepared for combating this

epidemic It takes a few weeks to prepare the vaccine, but by the time the vaccine is prepared, the epidemic would have subsided Probably the new vaccine which is prepared is not actually useful I wonder how it is possible to mass inoculate After all, influenza is a mild disease It is not a killer So many drastic remedies are not actually necessary Though in some cases anti-biotics have been used and have proved useful, nobody has found out a specific Of course, anacin, penicillin, streptomycin have been used They do eliminate pain for the time being

But this is, after all, a disease which lasts for three or four days In the majority of cases, it is very mild also though it has proved fatal in a few cases But those cases are found to be suffering from other complicated diseases also Those who were underfed, those who were elderly and those who were depleted otherwise have also succumbed to the disease

So actually influenza is the precipitating cause, it is not the actual cause of death

There is also another factor This virus may change its strain Then how is it possible to prepare a vaccine which could be useful for combating future epidemics? I personally feel that it is not possible Even as it is, we have had a lot of trouble for preparing BCG vaccine Still no conclusion has been arrived at in regard to that also So if we prepare a vaccine, it may be doubtful whether it will be useful in preventing the disease it will have a lot of complications It may not be completely useful

**Dr. Melkote (Raichur)** I think it would be a good proposition if we considered this disease from various aspects—the nature of the disease itself, the objective that the health authorities should keep before them, the curative aspect of it, the preventive aspects and incidentally the research and other aspects that go with it

[Dr. Melkote]

If we look at it from this point of view, it should be borne in mind that this disease is essentially an air-borne disease Men on earth and also the beasts have got to live with air as an essential factor We cannot go into the stratosphere, because if we do so, there will be no air to breathe unless we carry air with us which in turn would be infected Therefore, I personally feel that isolation in the real sense is impossible in this world so far as influenza is concerned

It is stated in the pamphlet that the men from Singapore reached Madras on the 16th and on the 17th there was an epidemic of this disease raging in Madras and Calcutta That in the course of 24 hours it should have spread to Madras as well as to Calcutta (where no boat had reached till then) should make it clear that the spread is very rapid and that rapidity can only be through the air

Bearing this aspect in mind, in combating epidemics of this nature whether it is influenza or others of this type, I want to draw the attention of the Ministry to one vital thing, that people of all strata of society rich or poor, get affected and, therefore, the objective of the Ministry should be to provide medicine, to all irrespective of the capacity of the pocket of the sufferer If this is not borne in mind, it will mean that people who have got money to afford would get more attention and people with no money will suffer and try to get out of it as best as they can

I note from the pamphlet that the Ministry have taken adequate measures to supply the necessary medicines to all parts of India Whether this has been sufficient or not in the given situation is a different question altogether But I find that they did keep the objective before them very clearly

So far as the curative aspect is concerned, so far as I am aware, there is no drug on earth yet discovered by scientific men which can cure this

disease. Complications may be attended to Various drugs may be lauded as a curative Incidentally, one of our friends mentioned that Aspro and other things are being advertised in the market as a cure That, however, brings more forcefully to the attention of this House that the sooner we enact the Drugs Act and enforce it the better it will be for all as such kinds of advertisements which dupe the public will not be resorted to after such enactment

Mr Speaker: It has been advertised by the Colombo Radio

Shri V. P. Nayar. In the papers also

Dr. Melkote: Yes, in some papers also It is, therefore, necessary that the Health Ministry should pay sufficient attention to that aspect of the matter and see that the public do not waste money unnecessarily But when it is widespread and so many people get afflicted all of a sudden, the technical and other personnel are inadequate to meet the situation I hardly think and I personally feel that no nation can afford to immediately mobilise such a large force as to be able to attend to every one

It is a curious thing to note that in the note presented to us it is mentioned that people suffering from influenza are being isolated but in spite of it there is a spread of the disease Who are the people that could be isolated is the main point Possibly those people that come through the air or by ships from distant shores The intention may be to prevent influenza affected people from coming into contact with others since the nature of the malaise is such that there are various strains of it Possibly, one strain may be isolated but another may cause the spread Towards that aspect the Health Ministry seems also to have paid some attention But, I do not think that any such measures will be adequate to meet every situation It, therefore, means that we should anticipate another round, maybe from Japan, maybe from

another country and be prepared to face that.

In that connection, the amount of vaccine that is being prepared will hardly meet the situation. To meet the demands of the whole world, nay infection of India itself, which has 36 or 38 crores of people, to manufacture all that and keep it going for an indefinite period anticipating infection to break out, is another big factor which, I do not know, whether any Government would be able to face even with the best of intentions. The keeping quality of the vaccine is the main matter. We may manufacture all the quantity that is necessary in anticipation, but whether the vaccine itself would stand the period for which it is manufactured and then be useful later is one of the important questions which members of the public have to appreciate before they could criticise the Government on this matter.

The last point is this. I said in the beginning itself that the chief thing is to attend to the poor. Medicines, there are none. Every one, allopath, homoeopath, ayurvedic or unani practitioner places before the patient some drug and calls it a sure remedy. The public naturally feel that they should take it. Whether they take a sulphanamide or any other drug, they think it is good because it costs something. The gullible public are no doubt paying out of their pockets. This is what is happening and it is not to this aspect that I wish mainly to stress before the Ministry. There are several families which get infected simultaneously and many of them are poor. They have not even the wherewithal to purchase the medicine, much less the gruel and other things they need at that time. Whether the public at large could not be mobilised to prepare the gruel, to take medicines to their houses, to give them the attention that is necessary, to attend to the complications that may arise, these aspects of the question, are very important and need to be attended to.

Lastly, so far as the preventive measure is concerned, may I request the Health Ministry to bear in mind

that there is not only one type of virus or one strain of the virus. There may be many strains and accordingly the nature of the infection that will come into the country vary. These are large problems to be borne in mind. But, as I said before, it is a very difficult question for anybody to tackle as things stand today. How best it could be tackled is still a point, which, I believe, is being considered by the medical men all the world over. But from what I could see, I should congratulate the Health Minister for taking energetic measures for combatting this disease.

**Dr. Sushila Nayar (Jhansi):** I am grateful for giving me the time. I would not have had the courage to appeal to you, not having given my name earlier and I appreciate your kindness in calling upon me to say a few words. So far as this problem is concerned, there are two ways or two aspects to be considered.

**Mr. Speaker:** The hon. Member may come to the Minister's seat.

**Dr. Sushila Nayar:** The two aspects are: whether something could have been done to prevent it and whether something can still be done to prevent a recrudescence of another wave. I would respectfully suggest to the hon. Members in the opposition benches, who threw some suggestions to this effect, that to the best of my knowledge, scientifically, it is not possible. If it was possible, we would not have had an epidemic of influenza from time to time. The simple reason is this. Influenza is not due to one specific virus. There are a number of strains and viruses which come into prominence from time to time. Therefore, it is not possible for anyone to take preventive measures to stop an epidemic.

However, I would say that, generally speaking, in one epidemic, it is one virus or one strain of the virus which spreads from one country to another and so on. So, there is no reason for us to think that we shall have wave after wave of influenza in this country due to one strain and then due to

[Dr. Sushila Nayar]

another. Theoretically, it is possible for a country to have a large mass of vaccine prepared against a particular strain which is causing epidemic and give prophylactics to its people. But that does not last for any length of time. Therefore, it is questionable whether, with the limited resources in men and material in our country, it would have been wise for us to spend all that in preparing a vaccine for a large number of cases covering millions of people, particularly when that vaccine is going to give immunity for a very short time and also when it is not of a very grave or severe nature.

The second point which is of greater importance is the management of the epidemic when it takes place and is taking place. I would like to congratulate the Health Ministry for some of the measures that they have taken but I would also like to say that some more measures could have been taken and should be taken even at this stage. For instance, in Delhi, a very good job was done. Schools and cinema houses were closed, immediate steps were taken to open emergency hospitals in various parts of the city. But that is not what took place in all the States. I have just now returned from my constituency, Jhansi, where I also had a present of influenza for myself. I know that conditions are very bad. There are whole families lying sick and there is nobody to give them even water. Nobody has taken steps to see that there are emergency beds, emergency measures are taken and something is done to take care of the people. This is so in many parts of India to the best of my knowledge and from what I have heard.

That brings us to a very vital question. Health is a State subject. What control has the Central Government on those States? How can the Central Government make them take all these elementary measures which are very necessary, which can go a very long way to give relief to the people? It is for the health services of those

States to do the needful. The Central Government can supply all drugs. The Central Government can give them general directions and overall guidance, but the actual administration of these relief measures has to be organised by the States concerned.

The thing that I think has been lacking is an attempt on the part of the authorities to mobilise the medical profession as a whole. I have heard from the official side complaints that the doctors have not co-operated. On the other hand, I have heard very genuine complaints from the doctors that nobody has approached them. I know during the war there was a General called General Jolly who made a profession of it and became a very great expert in it. He called conferences almost every week, every fortnight. He met all the prominent leaders in the medical profession and tried to take them into confidence, tried to make them partners in organising medical relief for the country. We can only organise things in this country if we can stimulate enthusiasm, mobilise the good sense in our people, and there is plenty of it I am sure. We have not done that. We have, somehow or other, been thinking and acting in terms of watertight compartments. The official side wanted the people to go and offer their co-operation. It is for us to go and ask the people for their co-operation, to mobilise their goodwill, to make use of what they can offer to us. I am not only referring to fully trained allopathic doctors, I am also referring to vaidyas and hakims as has been pointed out by several hon. Members in this House.

There is no specific cure, but there is a good deal that can be done to mitigate the suffering. In that even the vaidyas and hakims, and also other people like nurses and midwives can help. They could be mobilised to give as much of nursing, as much of relief and avoidance of suffering as possible.

One more point, Sir, and I will be done. That is with regard to these

advertisements I entirely agree with the hon. Members opposite, that there is great need to put some control on the licences for advertisements of drugs. The radio—not our radio but the Ceylon Radio, and I suppose we cannot do much about it—has been just going on indiscriminately advertising all kinds of cures for influenza. Our own newspapers have been doing it. It is not the first time that advertisements appear in our papers in the name of medicine. The advertisements that appear in our papers in the name of medicine are just deplorable, they are a menace to the health of this country. I think it is time, taking advantage of the opportunity offered by this epidemic, which fortunately has been mild and has not led to fatalities as the earlier epidemics, that we should take care of the two points that I have mentioned.

Let us find out and organise ourselves to mobilise the public opinion, to mobilise the medical profession and all kinds of available sources which can help us in an emergency, and even outside of an emergency for organising medical relief in this country. Secondly, let us do something to curb this menace of advertisements on drugs which cheat innocent people of hard earned money which they can ill afford to spend on very often useless and sometimes even harmful medicines.

**Mr. Speaker:** If some more members are to be allowed, I am afraid the House will have to sit for some time beyond 6. Is the House willing?

**Some Hon. Members. Yes**

**Mr. Speaker.** I will try to give opportunities to all the States one after another. Mr Vyas told me that the contagion is spreading to his State also. Mr Vyas

**श्री राम लाल व्यास (उज्जैन)**  
अध्यक्ष महोदय, आपने जो मुझे घरने विचार प्रकट करने का अवसर दिया उसके लिए मैं आपका अनुप्रुद्धीत हूँ। यहाँ पर अभी जैसा कि बतलाया गया है सब से पहले मद्रास में

यह बीमारी आई और वहाँ से आगे देश के दूसरे भागों में फैली। मैं समझता हूँ कि यह बीमारी हवाई जहाज से आई होनी तभी पहले मद्रास में किर बर्बादी में, कलकत्ते में और शिल्पी आदि नगरों में फैली और इन बड़े शहरों में आने के बाद उसने अन्य भागों में भी और छोटे नगरों में फैलना आरम्भ कर दिया है। इस समय यह बीमारी भारतीय भूमि में दाकों फैल चुकी है। यहाँ जो आजहां दिये गये हैं उनके अनुसार वहाँ पर केवल एन्ट्स्लेजा के ८००० केस हुए हैं जब कि १० तारीख को जब भी वहाँ पहुँचा तो मुझे मालूम हुआ कि इससे कही अधिक लोग इस बीमारी के बहाँ पर शिकार हुए हैं। स्वयं मेरे घर में जिसमें ८,१० आदमी थे सब बीमार हो चुके थे। उज्जैन के विभिन्न मुहल्लों में मैंने जाकर देखा कि काफी व्यापक रूप में यह बीमारी फैल चुकी है और उज्जैन में कई हजार आदमी इस बीमारी के शिकार थे। घर के घर बीमार पड़े थे और कोई उनको पानी देने वाला न भी था। जब मैं डिस्ट्रिक्ट मेडिकल आफिसर से चिला तो मुझे मालूम हुआ कि उनको इसकी जानकारी नहीं है कि शहर में कितने लोग बीमार हैं। उनको तो अस्पताल में आने वाले लोगों की बाबत ही जानकारी थी, जब कि ऐसे लोगों की तादाद काफी थी जो कि अस्पताल नहीं गये। जो आकड़े दिये गये हैं वे बास्तव में सही नहीं हैं और कही अधिक लोग वहाँ पर इस बीमारी के शिकार हुए हैं। उसी रोज़ मेरे पास देहातों से पत्र आये कि देहातों के भीतर यह बीमारी व्यापक रूप में फैल गई है। मैंने उसी बक्त डिस्ट्रिक्ट मेडिकल आफिसर को इसकी बाबत चिट्ठी भेजी। उन्होंने केवल १०० आदमियों के बास्ते दबा की गोलिया भेजी जो कि बहुत ही नाकाफी थी क्योंकि भारतीय भूमि में इस महीने के प्रथम सप्ताह में यह बीमारी काफी फैल चुकी थी। ग्राज आवश्यकता इस बात की है कि चूकि वैस्तीन जितनी चाहिए उसनी तैयार नहीं हो सकती है इसलिए केवल

## [बी राजे लाल व्यास]

एलोपेंटी पर ही निर्भर न रहा जाय और हमारे देश में जो आयुर्वेद पद्धति है और जो कि पूरी ओर मुक्तमिल है उसका लाभ उठाया जाय। ऐसे गव गांव में भीजूद है और आयुर्वेद वें इस बीमारी के लिए बहुत प्रस्तुत दवाएं भीजूद हैं और मैं चाहता हूं कि आयुर्वेद दवाओं का भी प्रयोग किया जाय क्योंकि एलोपेंटी दवा जितनी चाहिए हम गांवों में पहुचा नहीं पाते हैं। केन्द्रीय सरकार को चाहिए कि आयुर्वेद दवाएं जो कि पथ्यति भविता में देश में हर जगह भिल सकती है और वैद्य लोग भी काफ़ी तादाद में गांवों में होते हैं, वैद्यों को सलाह लेनी चाहिए और वैद्यों से सलाह करके पटवारियों, स्कूल भास्टरों और सरकारी कर्मचारियों के पास इसकी जानकारी करा देनी चाहिए कि अगर सारे देश में यह बीमारी फैल जाय और हो सकता है कि अपेक्षी दवा जितनी चाहिए सुलभ न हो तके तो उस ड्रालत में आयुर्वेद में ऐसी कौन सी दवाई है जो कि उस बीमारी में दी जा सकती है। इस तरह की जानकारी होने से लोग देहातों में जहा अवकर अपेक्षी दवाएं बक्त पर और जरूरत मुताबिक नहीं पहुच पाती है आयुर्वेद दवा का इत्तेमाल करके लाभ उठा सकेंगे।

इसके अतिरिक्त मैं ने उज्ज्वल में देखा कि वहाँ सफाई की ओर जितना ध्यान अधिकारियों का जाना चाहिए था उतना नहीं गया। अधिकारियों का ध्यान सफाई बनाये रखने की ओर विशेष रूप से दिलाना चाहिये क्योंकि अगर सफाई नहीं रहती है तो यह बीमारी फलन का ज्यादा दर बना रहता है और अगर भीमी में इस ओर ध्यान नहीं दिया गया तो मुझे भय है कि हमें अवकर स्थिति का सामना करना पड़ सकता है और ऐसी स्थिति हमारे सामने पैदा हो सकती है कि जिसका सभासना मुश्किल हो सकता है।

सन् १९५८ में, बीमारू, जब यह बीमारी हमारे देश में फैली, यह काला बुखार, और

जिसके कि कारण लोग भी भड़कावे हुए हैं क्योंकि विनिस्टर महोदय ने प्रश्नोत्तर के समय कहा था कि एनफ्लुएंजा की देश में ब्लूटी बेव भाने का जातरा बीजर है। उस समय भी पहले इसका माइक्रो ब्रैटेक हुआ था, भाष्मली रूप में शुरू हुई और बल्म भी हो गई लेकिन प्रकल्पर के भीने में किर यह बीमारी आई और उसने उस समय कहीब १ करोड़ या छह करोड़ लोगों को मृत्यु के मुंह में ढकेल दिया। अभी तो फ़िलहाल उसका जब नहीं है लेकिन एनफ्लुएंजा बेव जापान में जब रही है और यह के उसके साथ डिस्ट्रीटरी है और इस सेकेंड बेव की बाबत लोगों में एक दर समाया हुआ है कि अगर यह हमारे देश में आ गई तो यहा होगा लोगों में जगह जगह गांवों में इसको लेकर बड़ी चर्चा हो रही है। उज्ज्वल में मैं ने देखा कि जो वैद्य और डाक्टर थे वह भी बिमार हो गये थे लोगों का इलाज करते करते। मैं चाहता हूं कि वैद्यों और डाक्टरों को इस बात का प्रीक्षण लेना चाहिए कि वे बीमार न पड़ सकें उनके बीमार पड़ जाने से लोगों का इलाज रुक जायगा, इसके लिए जो बैक्सीन तैयार हो पहले उन्हीं को दे देना चाहिए ताकि वह ठीक रह कर इलाज कर सके और खुद बीमार न पड़ जाय। मेरा सुझाव यह है कि इस बीमारी के आयुर्वेदिक इलाज की जानकारी देश भर में करा दी जाय ताकि वह जो सेकेंड बेव आफ एनफ्लुएंजा आने का जातरा है उसका सामना करने के लिए आवश्यक मात्रा में देश भर में जगह जगह पर आयुर्वेदिक दवाएं और अपेक्षी दवाये जुटाई जा पके पौर हमें उस की तरह की स्थिति का सामना न करना पड़ जैसे कि सन् १९५८ में हमें इस बीमारी के बवत करना पड़ा था कि लोगों को समय पर पर्याप्त मात्रा में दवा सुलभ नहीं हो सकी थी। आज भी दवायें सुलभ नहीं हैं जब मैंने इसकी बाबत डिस्ट्रीट मेडिकल माइक्सिल से बात की ओर बैठे कहा कि अगर ऐसे की ज़रूरत

ही तो हम लोग चन्दा करें तो उन्होंने कहा कि ऐसा तो है सेकिन बालार में दवा उपलब्ध नहीं है। आप भोपाल जा रहे हैं तो वहाँ फ्रेल्ड मिनिस्टर को कहिये। मैंने वह इनकारमेशन उनको पास भोन कर दी। कहने का तात्पर्य यह है कि आज भी हमारे वहाँ दवावें नहीं मिल रही हैं और हमारे भव्य प्रदेश में यह बीमारी गांवों में कैल गयी है, सलिले इस घर विशेष द्व्यान दिया जाना चाहिये और जैसे भी हो दवा का समुचित प्रबन्ध करना चाहिये और अप्रेजी दवा कंकि जरूरत के मूलाधिक नहीं मिल पाती इसलिये मने सुझाव दिया है कि भाष्य-वैदिक पढ़ति का सहारा लेना चाहिये और वैद्यों का भी सहयोग लिया जाना चाहिये व्योकि भाष्यवैदिक दवावें भारत के हर एक गांव और कस्बे में सुलभ हैं।

भव्य प्रदेश में जहा इसका प्रकोप हो रहा है मैं चाहता हूँ कि केंद्रीय सरकार को उसकी बाबत नियमित रूप से जानकारी भिलती रहना चाहिये वि वहा पर कंसीय हालत है और प्रति सप्ताह वहा को गिपोट भारत सरकार के पास आती रहनी चाहिये ताकि सेंट्रल गवर्नमेंटों को कुछ कर सकती है, वह करे।

**Mr. Speaker:** I will now call Bombay Shri Joachim Alva

**Shri Joachim Alva (Kanara)** I am from Mysore.

The hon Minister is aware that in the Mysore State, in Sorab in the Shimoga district, a peculiar fever has broken out and the Government of India has sent out researchers especially foreigners to know what kind of fever it is. I want to ask whether this fever which has broken out in the Sorab taluk of the Shimoga district and which has claimed many deaths, has any connection with the influenza epidemic and whether there is any chance of its spreading out to other places because it is a very fatal disease which has come out from

monkeys, as we are told. I want to know what measures are taken by the Government of India in addition to those already taken by the Mysore Government to control this kind of fever which was raging in the Shimoga district and whether the measures taken in combating influenza are the same as those that have been taken in combating the disease in Shimoga district.

Two speakers from both sides, the hon. Lady Member and my friend Shri V. P. Nayar have spoken about the ramp of advertisements both through the radio and newspapers regarding medicines. What measures has the Ministry of Health taken in regard to these disgusting advertisements. Right today, in the *Hindustan Times*, half a page has been taken for Aspro advertisement. Without meaning any kind of disrespect to any journal, I must say that advertising has reached disgusting proportions, both by real pharmaceutical firms, by bogus pharmaceutical firms and by pseudo pharmaceutical firms. I want to know whether the Ministry has drawn up a list of these firms so that they may be blacklisted if they are advertising in our land. Let us be very prompt about it. If they are resorting to advertising outside, let us blacklist them and see that Government does not give them any patronage or help or aid in carrying on their activities in this land.

Next, it pairs me to bring this matter before the House. I want to ask the hon. Minister whether he has visited any leper asylum after he became Minister

**Mr. Speaker:** What has leprosy got to do with influenza?

**Shri Joachim Alva:** I am coming to the point. A person who visits a leper asylum is not afraid of anything else in the world. I have myself gone to a leper asylum; I was shocked to see things there and I ran away. The contagion in a leper asylum is not so much from nearness of the patient, but from the touch of the patient. I

[Shri Joachim Alva]

was shocked to see photographs of the hon Minister, the doctors and the officials of the Ministry going into hospitals with cloth covering their faces. It is highly demoralising in the sense that these measures should be available to the meanest man in the land. The hon Member Dr Sushila Nayar said that there were families of patients where drinking water was not forthcoming. If the top men in the Ministry go about seeing patients with cloth in their mouths, the morale cannot be kept as high. In combating this disease, the lowest man in the public should also know that he is also protected similarly. I think that the hon Minister should go about hospitals uncovered in the mouth in the sense that he must not show panic in the face of the disease and if the disease came upon him or upon the officials or upon any one else, they were as much immune or protected as anybody else. That is all I wanted to say.

Mr. Speaker: I suppose enough has been said. The hon Minister

Shrimati Ila Palchoudhuri (Nabadwip) May I have a chance?

Mr. Speaker: Bengal had a chance

18 hrs.

Shri Karmarkar: I am grateful to hon Members who have raised this question on the floor of the House and to you for having given priority to it, because we in the Health Ministry are naturally interested that Members of this House as well as the public outside should know all that is worth while knowing, they should be given an opportunity to offer all suggestions that could be of use. I must say that much that is useful has been said on the floor of the House, though as related to the intensity of the epidemic that has unfortunately come over us during the last two months, the discussions have been more sober than could normally be expected. I am happy that there has been no sense of panic so far as this discussion in the House is concerned.

I am also happy that no attempt has been made artificially to raise what might be called difficulties in the way of those who are engaged in fighting what is at present a fairly tame disease but what might still become in the ultimate future, if apprehensions unfortunately prove to be true, something more serious.

In dealing with this debate, I propose firstly to deal with the points that have been made by hon Members and finally to allow myself a few general observations.

I frankly confess to myself that I was rather disappointed with the observations made by the esteemed colleague, the initiator of the debate. I always expect something very solid from him, and I must say that what has come from him, on this occasion is not much that has been useful to us or to combat the disease.

Firstly he said something which was obvious. Now, we never said that the figures given here are the absolute figures. The figures that are given here are the figures that we have received from the States, and the States have sent the figures which they have in turn received from various authorities. The authorities compiled the figures that came to their agencies, doctors and the like, and therefore we were careful enough to say not because we anticipated this comment in this House, that the statement showed cases and deaths from influenza recorded in the various States. I suppose in view of this my friend Shri Sadhan Gupta will easily concede to me that we have not made any claim more than what is absolutely correct. Certainly it is very obvious. It does not need anybody to tell us that the number must be larger, because many did not report. It was so very obvious that we did not think it fit to include it in a serious publication like this.

The second point made by my friend Shri Sadhan Gupta was that there has been great dislocation. I

entirely agree, and that is the greater reason why we should exercise greater care in view of the suffering that has been there, that is still going on in some States and that is likely to come

The only point, in fact, that I feel called upon to answer is his point that sufficient quarantine arrangements were not made. I am afraid that he has not had the time to have even this brief document read. Otherwise, he would not have made that statement. We have exactly pointed out that the first two ships that came in Madras harbour were quarantined, and it was not a technical quarantine. We got the ships, at some little expense I suppose to the public exchequer, quarantined outside the harbour 3½ miles away from the harbour for full five days, and we did this also at some risk. The medical personnel that went from Madras public health authorities were about 100, 30 doctors and 70 nurses. They went at midnight, ran some risk, and in fact, ten came back with influenza that could not be helped. But that is the sense of urgency with which we acted regarding quarantine. I suppose so far as it was humanly possible—I do not claim any superhuman efforts, we could do only what was possible—we alerted all the State authorities and I am quite sure in my own mind that they have done the best that was possible so far as quarantine arrangements were concerned. There was absolutely no laxity, and if I were to be reliably told that there was laxity we shall take notice and bring it to the notice of the State Governments. So far as we have been able to find out, the State Governments have done the best in the matter.

The next observation that I would like to make is about the second wave in Patna. As I said yesterday, some of the experts are of the opinion—basing their observations on the past experience of 1918—that a second wave might come. But there is no assurance that the second wave will definitely come, and we need not grow panicky about it. We have to take all

the measures possible, and I need hardly assure this House that the State Governments as also the Government of India are busy taking all measures that are possible with the resources at their disposal.

Regarding particular measures suggested by my hon friend, namely transfusion of blood, the question is whether a newly cured patient of influenza would be prepared to give blood. The second question is that even if some were prepared to give blood, transfusion is a process which requires careful handling. In any case, if that is the method which should be followed, I am quite sure that that particular method will be followed by the medical authorities in whose charge the patients are.

Then, my hon friend mentioned about lemons. That was a very feasible suggestion. I really wish that all of us, that is, we here assembled as representatives, should also do our best to take such measures as might possibly prevent the disease.

Here I might content myself with the observation that experience has shown that in spite of the fact that influenza has come into the country as a whole, and it has got to all the other cities also, normally it has had a heavier toll in the more congested localities, showing obviously that public health measures by way of public sanitation etc are very urgently required, especially in view of any impending disaster, and none of the States and public bodies should relax their efforts so far as public hygiene is concerned.

But I think personal hygiene also plays a large part. I am told and in fact, everyone has been proferring advice,—and a large number of letters from vads are coming in the papers these days, with unsolicited advice ranging from the efficacy of their medicines, which they have invented, and which they are asking Government to purchase in as large a quantity as possible, to all necessary measures to be taken,—that anything from the prescription of a medicine

[**Shri Karmarkar**]

to the practice of *vogasana* has been prescribed as a remedy against influenza. That is a very healthy thing. That shows how serious people are about combating this disease.

In any case, measures of public hygiene—and so far as individuals are concerned, personal hygiene—will certainly act against any ailment that might come in the form of another wave, another wave is not likely, I do not say, and I do not want to frighten the House that it is likely, and I do wish and I do hope that looking to the vigour of the measures which our public health authorities have shown, influenza may not be tempted to come to the shores of India again, however, that is another matter. But still our measures have not to be relaxed. (*Interruption*)

Since Shri V P Nayar has interrupted, I should like to deal with him now. I am very happy that since yesterday he has learnt much more than what I thought he had learnt yesterday. I thought he would return again to radioactivity. I am very happy he has been disillusioned about it between yesterday and today, because he did not refer to it today. He was very furious about it yesterday. I am very happy to learn that today he almost appears to agree that we are not as yet definite about it, and, therefore, he has not raised that point.

**Mr. Speaker:** He started the quarantine one and a half months ago

**Shri V P. Nayar:** He wants me to be quarantined now.

**Shri Karmarkar:** From one of the observations he made, I found that he has made himself much more conversant with the first epidemic which arose in 1918, because the *Encyclopaedia Britannica* had long paragraphs about it, and, therefore, he had precious little to say about this little epidemic.

**Shri V. P. Nayar:** I said only one sentence.

**Shri Karmarkar:** All that he has been able to say in regard to the present epidemic is the complaint about the advertisements. Now, there are lots of advertisements about wonder cures and the like, but not every advertisement could be the subject matter for punishment. There are advertisements and advertisements.

Take, for instance, the advertisements regarding soap. The picture of the face as it looked before washing, and the face as it looked after washing might appear to be objectionable to my hon friend, but it cannot come within the purview of the law. Anything that comes within the purview of the law is normally taken care of. If there are any cases which have escaped the notice of the authorities, I should be really very happy if they are pointed out to us, and we shall be very particular to take measures against the offenders.

**Mr Speaker:** Is there a specific for it, apart from the change of face? So far as the disease is concerned, many people may be tricked into purchasing all these medicines.

**Shri V. P. Nayar:** Under the Drugs and Magical Remedies (Prohibition of Advertisements) Act, can Government not take action?

**Shri Karmarkar:** I shall have a talk with my hon friend for half an hour on that, because this is a technical subject.

What is a cure for headache is advertised as also a cure for influenza. One of the things that we get in influenza is temperature. There are other things—that is another matter. So the normal medicine is prescribed. But the things prescribed to bring down the temperature is also the same thing prescribed for alleviating headache. Someone may advertise the drug and say that it is useful for stopping headache. He says that in

these days of influenza, it is useful. It is partly true. It is not true so far as the remedy against the whole range of influenza is concerned; it is true so far as headache is concerned.

So it is necessary to examine the thing. I am prepared to spend any amount of time with my hon. friend, about whom I am not sure whether he has studied the law on the subject. But I shall study the law myself, and if there is any real case, I should like to take serious notice of it.

There is my colleague, Dr. Raju, who spoke. He pointed out rightly that this has occurred in the densely populated areas. He also pointed out something which was new that I learnt. We know about the anti-cholera vaccine. We know how it acts as a prophylactic.

But the thing about this virus is that it is isolated in the first instance from the blood samples of the patient. Then vaccine is prepared from that. It is useful against that particular type of virus prevailing at that particular moment. As was rightly observed, it takes some time to manufacture this vaccine.

One is not quite sure about this virus. They say—I have not been able to understand it fully what exactly it means—that here is mutation in the virus itself. It appears that in the course of travelling, it gets mutated. Maybe that the next influenza may show a virus which has undergone mutation.

Then as against that, if there is to be a sure preventive remedy, a vaccine has to be prepared from the blood samples of the patient.

But still there is a rationale about it. There are types of influenza closely related. In case there is an epidemic at a particular place at a particular moment, then it is possible to try to prevent the incidence in that particular area by using the vaccine which is effective in a closely related ailment.

Dr. Melkote referred to the difficulty of preservation. So all these difficulties are there.

What we said about the key personnel—my hon. friend wanted to know whether it was VIPs; VIPs are very important personnel but key personnel need not be very important personnel—what we meant by key personnel obviously were those medical men who attended to the patients. Naturally we must immunize them. We tried to import some vaccine for this particular strain of influenza from foreign countries. We found that the cost price would be 6 shillings per dose. I do not know how our poor people could afford to purchase it and how much of it, and how much of public money would have to be invested for it. So, as was rightly observed, the vaccine that is to be manufactured can be really useful only for the key personnel and for certain selected sections of the population.

As for the others, we think of preventing the epidemic from spreading and when it comes, of giving the best treatment possible.

Mr. Speaker: What is the cost here for it?

Shri Karmarkar: If the import duty is off, it may come to about 8 or 9 shillings per dose taking freight etc—I am not sure of it. It may be Rs 10 per dose.

Dr. Melkote rightly observed that there are many strains. So it is very difficult to say anything about the future. We do not exactly know what the future may bring.

My hon. friend, Dr. Sushila Nayar, referred to co-operation. I am very unhappy that she had not been here when the epidemic was at its worst; otherwise, she would have saved herself some of the observations she made. In fact, whether it was Delhi or other States, as a student of public affairs, I could say that there was one remarkable phenomenon about this epidemic and the way in which the

[Shri Karmarkar]

Government and the people participated to combat it. You, Sir being in daily touch with the public, know how little there has been of squalling or complaints or grievances about the measures taken. That may be taken as an indication—a modest indication—of the type of relationship that existed between the people and the authorities. I am not saying this in a flattering mood. Whether it has been Madras or Bombay or anywhere else, it is my duty to say through this forum that I deeply appreciate the very strong and efficient measures adopted by the people and the authorities to combat this disease. I should also think it my duty to add that it has almost been a great pleasure for the authorities to work because there has been an immense measure of popular co-operation from organisations of all political shades of public opinion, from individuals and from people who have had to wait in queues for even two hours at a stretch for medicines. It is a phenomenon which we should not fail to take notice of and it is certainly that measure of co-operation from the people that served as an urge for them to come forward without any fear to combat this.

**Mr. Speaker:** She only referred to the matter of co-operation from medical practitioners.

**Shri Karmarkar:** You have rightly reminded me. It only compels me to make a rather unpleasant observation. In fact, we never received any complaint from anywhere that there was not such co-operation from medical practitioners, as it might have been from some other place.

**Dr. Sushila Nayar:** It was in short the crux of my complaint.

**Shri Karmarkar:** I do not know. We did not go from house to house. In fact, every party, the Bharat Sewak Samaj, the Congress, the Jana Sangh, the Communist Party, every

one co-operated with us. We made a common appeal. We did not go to every doctor's house. I think they co-operated. The municipal authorities made appeals; there were many noble members of the medical profession who came out voluntarily to help (*Interruption*). They even sacrificed their private practice and participated in this common effort. They sacrificed a lot. I did not refer to it; but one blacksheep should not condemn the whole group. I should also say that many people from the private medical profession did respond to the call. If there are any isolated instances where they did not co-operate, it may be that they thought the services to their own clients was much better than service elsewhere. Maybe something else tempted them and human temptations could not always be resisted and we have to make some allowances for human failings.

My friend, Shri Vyas emphasised very greatly on ayurvedic remedies. We have not discriminated either in Delhi or elsewhere between allopathy and ayurved. In fact, it was a pleasure to see allopathic arrangements, ayurvedic arrangements, homoeopathic arrangements and unani arrangements all side by side practised and I am quite sure that all dispersed without any quarrel at the end of the day and I was very happy to see that patients were given attention.

**Shri Radhelal Vyas:** My point was that the Government should make an attempt to publicise these ayurvedic medicines or other medicines which can be readily available in villages also so that people can make use of them.

**Shri Karmarkar:** This is being carried on as a long-term measure at our Jamnagar Institute. We are not sure as to whether Ayurveda has got a specific for this. We are carrying on experiments and we shall discuss about that later on. But let me tell

my hon friend that we, the Government of India are not in any manner allergic to Ayurveda. We like relief from whatever quarter it comes

Then, my friend, Shri Joachim Alva, as usual—he will pardon me for saying that—was a little irrelevant. He will pardon me for it because he went on to ask a question for which he was bound to get a disappointing answer. As it was a personal question I am making a personal remark. In such matters, I may tell my hon friend that I have no fear for risk of life so far as I am concerned. It gives a pleasure to me to go wherever I get an invitation. It has been a pleasure to invite a Leper Asylum whenever an invitation has been made to me. I have always thought it my duty to do so, to go to hospitals and so on and so forth. Even before I became the Health Minister I have visited at least 5 Leper Asylums. I have not hesitated to go there. However, I did not shake hands with the patients there because the doctors asked me to keep at a respectful distance from the patients as they did and they prevented me from shaking hands. I have always taken pleasure in doing so. I think it must also be a pleasure for people like him. It gives some pleasure to the patients also because they feel happier.

**Shri Joachim Alva.** The man who goes to a Leprosy Asylum should not be afraid to go to the hospitals to see cases of influenza but uncovered on the mouth.

**Shri Karmarkar** I think my hon friend is making a point about the cover that was used when I went to see the patients. Naturally, our medical advisers were anxious that in any case the Health Minister should be healthy so that he should be able to do service. It is better to put it on in highly infected areas but I never expected friends belonging to the tribe of my

hon friend would immediately put it out in the Press the next morning. One good that it does was that it gives protection against influenza infection. I thought that my hon friend would have complimented me for that because people seeing the Minister going like that into the infected areas would be tempted to emulate and do likewise. But that is neither here nor there.

**Shri Narasimhan (Krishnagiri):** Apart from giving protection to the man wearing the mask, it also prevents the spread of infection. He protects himself and he also protects the others from his own infection.

**Shri Karmarkar:** My hon friend has really given a very strong justification for what I did.

जी विभूति लिख (बगहा) में यह जाना चाहता था कि स्वास्थ्य मंत्री ने विभिन्न राज्यों को कितनी दवा दी है और कितना पैसा दिया है। यहां पर यह नहीं मेलान किया गया।

जी करमरकर जिस बक्त आपने यह सवाल किया उस बक्त में इसके बारे में ही कहने जा रहा था।

I was just on that point I am sure that the House realises that there is a sense of division of labour. We in the Centre come in as a co-ordinating authority. The States are almost wholly responsible for whatever measures taken. I do not say that it is a feather in our cap. It is not a subject on which one should try to have laurels. It is a duty. I do not think any officer or any Ministry or any State Government which has done its business in this matter wants laurels. It is a duty that has been rendered. The best reward is the popular appreciation. That is the end of the story.

Immediately when we sensed on the 9th May, that it was likely that influenza may enter India, from that time onwards, I may say that the House would not charge me with want

[Shri Karmarkar]

of alertness. We have always been ready. In so far as the State Governments are concerned, it is possible that some of the State Governments or the public health authorities with the best of goodwill or because of their belief that that particular city was very healthy normally and would be immune to influenza or perhaps for other reasons may have shown some laxity here and there. But, by and large, I must say that the State Governments have not spared their finances. We have not spared any. In fact, if the State Governments had asked for succour from us, I am quite sure that the Finance Minister would have spared some funds, even in the tight financial position.

In the majority of cases, as far as the public health authorities are concerned, I am happy to say that nothing was charged from them. I have seen the work done in Delhi myself, I have heard about Madras and Bombay and other places. Efficient measures were taken.

All possible preventive measures will be taken but nothing can stop influenza entering in the future if the neighbouring country is affected. It is a very easily communicable disease. If a person stands within a few yards of an infected person, within a few seconds he may get it. I am not able to assure the House that another unfortunate wave will not come and that we shall be able to prevent it. That is beyond our capacity and beyond anything that anyone can do. But, when it comes the ways to combat it are fairly simple. First, public health measures. Secondly, to keep ourselves aloof from possible infection and to close all public meeting places—cinemas, schools, etc.

There was a way which was observed in some of the States. As soon as you sense infection in a particular town, whether the people want it or not, spread the population round about the town. If there is a population of

about 50,000, spread about 10,000 in five places. There you publicly announce that there is medicine for any patient who comes there. The real reason of it is this. The out-patients who are suffering from mild influenza do not create any problem for us. That is not our problem; they suffer for two or three days, they take some medicine and get better. Really serious cases also come along with mild cases. As soon as you know that there is a really serious case, take that case in, have sufficient hospital accommodation and treat it there. That is the surest way of combating this disease.

I am quite sure the House will appreciate when I say that, that which has been done has been by and large fairly satisfactory. I have been closely observing all the reports. I have also had talks with the people concerned. I do not think I am making an exaggerated claim when I say that what needs to be done has been done to a very great extent. If there has been any remissness, we should like to have the co-operation of the House. Every Member of this House represents a particular area or at least half a district. I think each one can do a lot by way of inviting attention where there is room for grievance and by way of inviting the co-operation of the people where such co-operation is precious.

Sir, I have taken a long time of the House, but I must again reiterate my sense of appreciation, whether it be the officers in my Ministry, the Ministry with which it is my privilege to serve, or the State or public health authorities. I should like to pay a tribute to all the organisations who sent their different views. I would also like to pay a tribute to the people in general because it is the people in general that always shape the things that are to come. There has been no sense of panic, and I am quite sure if a second wave comes—if it does not come well and good—the people in the country will be mentally prepared to combat it, to brave it and get through.

भी बिबूति लिख : मैमें जो प्रश्न पूछा कि किन इन स्टेटों को कितनी दवा दी गई है और कितना पैसा दिया गया है, उसका कोई जवाब नहीं दिया गया।

भी करवरकर मैमें ऐसा कहा कि हम से किसी स्टेट न पैसा नहीं मांगा है। हर स्टेट में यह हुआ कि जित भी दवा वहां के

लोग चाहते थे वह खुद उन्होंने अपने पैसे से खरीद ली।

Mr. Speaker: He knows English and, therefore, he must have followed what you said.

18.28 hrs.

The Lok Sabha then adjourned till Eleven of the Clock on Thursday, the 18th July, 1957.

## DAILY DIGEST

[Wednesday, 17th July, 1957]

COLUMNS		Subject	COLUMNS
ORAL ANSWERS TO QUESTIONS.	3773—3807	123. School for the Orthopaedically Handicapped Children . . . . .	3811
S.Q. No.	Subject.	124. Provident fund of Insurance employees . . . . .	3811—12
94. Foreign exchange . . . . .	3773—76	125. Wheel Axle and Tyre Plant . . . . .	3812
95. Bomb explosions in Delhi . . . . .	3776—77	126. Pension for Defence Officers . . . . .	3812
96. Supply of capital goods on long term credit . . . . .	3778—80	127. Administration of Justice . . . . .	3813—14
97. Compulsory group insurance for Government employees . . . . .	3780—83	128. Committee to amend Jail Rules . . . . .	3814
98. National Book Trust . . . . .	3783—85	129. Sales Tax in Tripura. . . . .	3814
99. Development of Alapadi Valley in Kerala . . . . .	3785—86	130. Schools under Tents in Delhi . . . . .	3815
100. Cost structure of coal production . . . . .	3787—88	131. Evening Classes under Delhi University . . . . .	3815—16
101. Salaries of Secondary School Teachers . . . . .	3788—90	U.S.Q.No.	
102. Retired Army Officers . . . . .	3790—92	67. Sahitya Akademi . . . . .	3816
103. Indian Police Training Centre . . . . .	3792—93	68. Pensions to Foreigners . . . . .	3816—17
104. Meeting of the Finance Minister with Businessmen . . . . .	3793—94	69. Grants for Propagation of Hindi . . . . .	3817
105. SUNFED . . . . .	3795—96	70. Grants for Educational Schemes to States . . . . .	3817—18
106. Graphite production . . . . .	3796—97	71. Small Scale Industries in Andaman and Nicobar Islands . . . . .	3818
108. Foreign Shipping Companies . . . . .	3797—99	72. Transfer of Officers . . . . .	3818—19
109. Mineral deposits in Umrar, Bombay . . . . .	3799	73. Primary Education . . . . .	3819
110. Service conditions of Defence Personnel . . . . .	3800—02	74. Council of Advisers in Tripura . . . . .	3819
114. Lok Sahayak Sena . . . . .	3803—05	75. Training of Indian Librarians in America . . . . .	3820
115. Indian Military Mission to Russia . . . . .	3805—06	76. Estate Duty . . . . .	3820
116. Fertilizer Plant at Rourkela. . . . .	3806—07	77. Ex-Income Tax Officers . . . . .	3821
117. Defence Headquarters Building . . . . .	3807	78. Excavations at Ujjain . . . . .	3821—22
CORRECTIONS OF ANSWER TO STARRED QUESTION NO. 102 DATED 17-7-57	3800	79. Retrenched Government Servants . . . . .	3822
WRITTEN ANSWERS TO QUESTIONS.	3807—24	80. Stipends to Delhi Students. . . . .	3822—23
S.Q. No.		81. I.A.S. Probationers . . . . .	3823
107. Gold in Keonjharagh District . . . . .	3807	82. School of Stenography . . . . .	3823—24
111. Iron Ore Project . . . . .	3808	83. Minerals in Salem District . . . . .	3824—28
113. Tribal students, Tripura . . . . .	3808		
118. Life Insurance Corporation . . . . .	3808—09	PAPERS LAID ON THE TABLE	
119. All India Council for Technical Education . . . . .	3809	The following papers were laid on the Table :	
120. Uniforms of class IV employees . . . . .	3809—10	(1) A copy of the Coal Bearing Areas (Acquisition and Development) Rules, 1957, under sub-section (3) of Section 27 of the Coal Bearing Areas (Acquisition and Development) Act, 1957, published in the Notification No. S.R.O. 2042, dated the 12th June, 1957.	
121. Death of Dr. Ambedkar . . . . .	3810	(2) A copy of each of the following statements showing the action taken by	
122. Solar energy . . . . .	3810		

## COLUMNS

the Government on various assurances, promises and undertakings given by Ministers during the various sessions shown against each

## (i) First Statement

First Session, 1957 of  
Second Lok Sabha

## (ii) Supplementary

Statement No II

Fifteenth Session, 1957  
of First Lok Sabha

## (iii) Supplementary

Statement No. XVIII

Twelfth Session, 1956 of  
First Lok Sabha

(3) A copy of each of the ten Notifications, under sub-section (2) of Section 3 of the All India Services Act, 1951

(4) A copy of each of the eight Notifications, under sub-section (2) of Section 3 of the All India Services Act, 1951

(5) A copy of each of the three Notifications, under sub-section (3) of Section 169 of the Representation of the People Act, 1951, making certain further amendments to the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956

(6) A copy of the Notification No S R O 140, dated the 10th January, 1957, under sub-section (3) of section 28 of the Representation of the People Act, 1950, making certain further amendments to the Representation of the People (Preparation of Electoral Rolls) Rules, 1956

(7) A copy of the Notification No S R O 1985, dated the 13th June, 1957 under sub-section (3) of section 28 of the Representation of the People Act, 1950, making certain further amendments to the Representation of the People (Preparation of Electoral Rolls), Rules, 1956

(8) A copy of the Notification No S R O 1993A, dated the 18th June, 1957,

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together with an erratum dated the 16th July, 1957 under sub-section (3) of section 169 of the Representation of the People Act, 1951, making certain further amendments to the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956

(9) A copy of the two Notifications under sub-section (4) of Section 43-B of the Sea Customs Act, 1878

MINUTES OF ESTIMATES  
COMMITTEE LAID ON  
THE TABLE

3829

Minutes (Vol 6, Nos 1-3)  
were laid on the Table

REPORT OF COMMITTEE  
ON PRIVATE MEMBERS'  
BILLS AND RESOLUTIONS

3829

First Report was presented

## STATEMENT BY MINISTER

The Minister of State in the Ministry of Home Affairs (Shri Datar) made a statement correcting the reply given to a supplementary on Starred Question No 552 on the 29th May, 1957

BILLS REFERRED TO SELECT  
COMMITTEES

3829-3936

(1) Further discussion on the motion to refer the Wealth-Tax Bill, 1957 to a Joint Committee was concluded and the motion was adopted

(2) The Minister of Finance moved that the Expenditure-Tax Bill, 1957, be referred to a Select Committee. The motion was adopted

DEMAND FOR GRANTS—  
RAILWAYS

3937-47

Demand for Grant relating to the Railways was discussed. The discussion was not concluded

DISCUSSION RE INFLUENZA  
EPIDEMIC

3947-86

Shri Sadhan Gupta raised a discussion on the Influenza

epidemic in the country.  
The Minister of Health  
(Shri Karmarkar) replied  
to the Debate.

AGENDA FOR THURSDAY,  
18TH JULY, 1957—

Further discussion on the  
Demand for Grant No. 1  
in respect of Railways.