

(ix) Need for Compensation to the Cloud-burst affected people in Kargil.

SHRI P. NAMGYAL (Ladakh) : The unprecedented cloud burst that occurred recently in the Kargil and Leh districts of Ladakh resulted in the death of fourteen persons, including two children and has rendered many people homeless and hundreds of acres of cultivable and fodder lands, including standing crops buried under debris. Property worth lakhs of rupees is reported to have been lost in the cloud burst.

I urge upon the Government of India to assist the affected people by providing relief and compensation enabling them to make alternate arrangements before the onset of winter.

12.31 hrs.

TAXATION LAWS (AMENDMENT) BILL

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S. M. KRISHNA) : on behalf of SHRI PRANAB MUKHERJEE : I move

“That the Bill further to amend the Income-Tax Act, 1961 the Wealth-Tax Act, 1957; the Gift-Tax Act, 1958 the Companies (Profits) Surtax Act, 1964, the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 and the Interest-tax Act, 1974 be taken into consideration.”

Sir, the proposals in this Bill are intended mainly to streamline procedures in the interest of better work management, avoid inconvenience to tax-payers reduce litigation, remove certain amounts in, and rationalise some of the provisions of, these enactments, and counteract tax avoidance and tax evasion.

The Bill contains about seventy proposals. A more comprehensive Bill would have taken more time to prepare, and in case it was referred for detailed

consideration to a Select Committee of this hon. House, it would have involved further delay.

I have, therefore, struck a compromise and adopted a practical approach. I have sponsored certain important, and yet simple and non-controversial measures, so that the Bill may be considered and passed during the current session. Hence, proposals which needed more detailed discussion and consideration by Parliament have been left over for consideration at the appropriate time.

Sir, the Bill does not contain any proposal for the amendment of the Estate Duty Act, although there is urgent need to simplify and rationalise its provisions. However, a Bill to amend the Estate Duty Act can be introduced in this House only after necessary resolutions under Article 25 (1) of the Constitution have been passed by State Legislatures adopting the proposals relating to these amendments. As this procedure takes considerable time, it would not have been feasible to include any proposals relating to the amendment of the Estate Duty Act in this Bill.

The Parliament, has, however, recently passed the Estate Duty (Amendment) Bill, 1984 for excluding agricultural land from the levy of estate duty under the Central enactment. After the various States have adopted the amendments in that Bill, it would be possible to sponsor amendments to the Estate Duty Act without following the procedure laid down in Article 252 (1) of the Constitution. Comprehensive reform of the law relating to estate duty has, therefore, to be necessarily deferred.

I shall, with the indulgence of the House, now briefly refer to some of the more important proposals in the Bill.

Payment of small sums by way of advance tax, not only causes inconvenience to tax-payers, but also adds to the workload in the Income-tax offices. I, therefore, propose to provide that, from the financial year 1985-86, payment of advance tax will be optional in the case of individuals, Hindu undivided families,

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association of persons, etc if the amount payable by them does not exceed Rs. 1,500/-.

Salaried taxpayers drawing cash remuneration upto Rs.18000 per annum are not required to furnish a voluntary return of income if certain conditions laid down in the Income Tax Act in this behalf are fulfilled. I propose to extend this concession to persons drawing cash remuneration upto Rs .24,000/- per annum

The procedure empowering the Income-tax Officer to cancel an *ex parte* assessment and make a fresh assessment leads to unnecessary duplication of proceedings, delays and inconvenience to taxpayers. I, therefore, propose to discontinue the provisions for re-opening *ex parte* assessments made after 30th September, 1984.

The Income-tax Officer is required to send a draft of the assessment order to the taxpayer in case where the aggregate amount of the proposed variation to the returned income exceeds Rs. 1 lakh. The objections raised by the taxpayer are referred to the Inspecting Assistant Commissioner for appropriate directions to the Income-tax Officer.

This provision has resulted in duplication of proceedings, delay in completion of assessments and division of responsibility, I, therefore, propose to discontinue this provision in relation to cases where any variation to the returned income is proposed to be made by Income-tax Officers after 30th September, 1984.

Under the existing provisions, no action for recovery can be commenced after the expiration of one year from the end of the financial year in which the demand was raised. I propose to extend the time limit for commencement of recovery proceedings from one year to three years. I expect that, in most of the cases, the final demand

would get crystallised within the extended time after the disposal of the first and second appeals, claims for rectification and adjustment of prepaid taxes. In the result recovery certificates would be substantially fewer in number and they would reflect, more correctly than at present, the demand which is, in fact, due from the assesseees.

The Settlement Commission is debarred from admitting an application for settlement in cases where concealment of income or tax fraud has been established or is likely to be established by the income-tax authorities. Taxpayers whose undisclosed assets, incriminating books of account and documents are seized in the course of search operations conducted by the Income-tax Department, try to circumvent this provision by going to the Settlement Commission before the tax authorities have completed scrutiny of the seized material. I, therefore, propose to provide that in cases where any assets or books of account or documents have been seized in the course of a search, the taxpayer will be debarred from making an application for settlement to the Settlement Commission before the expiry of 120 days from the date of such seizure.

I also propose to make it obligatory for a person to make a full and true disclosure of his undisclosed income in the application for settlement. The applicant will also be required to pay the additional amount of income-tax payable on the income disclosed by him.

The Central Government is required to pay interest at the rate of 12 per cent per annum in certain cases such as cases of delay in granting refunds and excess payment of advance tax by taxpayers. Interest is similarly charged from taxpayers when the payment of tax is delayed or there is a shortfall in payment of advance tax. I propose to raise the rate of interest payable by the Government and chargeable from taxpayers, from 12 per cent per annum to 15 percent per annum, with effect from 1st October, 1984.

While the interest chargeable from taxpayers under the various provisions of the Income-tax Act can be reduced or waived in certain circumstances, interest chargeable for delay in payment of tax cannot be reduced or waived in any circumstances. As reduction or waiver of such interest may become necessary to mitigate hardship, I propose to empower the Central Board of Direct Taxes to reduce or waive such interest on the recommendation made by the Commissioner.

The Bill also contains a number of proposals for reducing litigation.

When there is a difference between the Income-tax Officer and a taxpayer on any question of law arising in the case of the taxpayer for several years, the taxpayer has to contest the question of law for each of these years. This leads to unnecessary proliferation of appeals before the appellate authorities and reference applications before the High courts on identical questions of law in the case of the same taxpayer.

With a view to avoiding such repetitive appeals and reference applications I propose to provide a procedure which would secure that a taxpayer's assessments for later years are modified in conformity with the final decision of High court or the Supreme Court on the question of law in his case for an earlier year, without any need for him to agitate the matter in the proceedings for the later years.

I think that litigation in tax cases would be reduced substantially if appropriate amendments clarifying the legislative intention are sponsored at the earliest if the interpretation placed by the High Court, or even the Appellate Tribunal, on any provision is not in conformity with the underlying intention. I have, therefore, proposed certain amendments to some of the provisions to clarify the legislative intention so that further controversy and litigation regarding the true intent and purport of these provisions is avoided.

I will now briefly refer to some of the provisions in the Bill which seeks to rationalise the provisions of the law.

Section 54E of the Income-tax Act provides for exemption of capital gains in cases where the net consideration arising from the transfer of a long-term capital asset if re-invested within six months in specified financial assets. The time limit of six months may, however, not be adequate in some cases of compulsory acquisition where the whole or a part of the compensation is not received by the owner immediately. With a view to avoiding hardship in such cases, I propose to provide that, in relation to the amount of compensation which is not paid by the Government at the time of compulsory acquisition, the period of six months for re-investment in specified financial assets shall be reckoned from the date on which the compensation is received by the taxpayer.

PROF. AJIT KUMAR MEHTA (Samastipur) : There is no quorum in the House. The Members had been Present in the House yesterday, why should they not be Present to-day.

There is no quorum. They should come to the House. At least call them once. We are going to consider a very important Bill.

SHRI HARIKESH BAHADUR (Gorakhpur) : Let the Minister clarify whether Shri Ram-Lal has resigned?

SHRI S. M. KRISHNA : Shri Ram Lal has no concern with quorum.

SHRI HARIKESH BAHADUR : Quorum is in question. It has been raised now. This has gone on record.

MR. DEPUTY-SPEAKER : Are you Pressing, Mr. Mehta?

PROF. AJIT KUMAR MEHTA : Yes.

MR. DEPUTY SPEAKER : I think, he wants his Members to come. Let the quorum bell be rung.

Now, there is quorum. The Minister will continue his speech.

(Interruptions)

MR. DEPUTY SPEAKER : Order please.

SHRI S. M. KRISHNA : At times, a person may be constrained to sell even his residential house on account of pressing personal or family obligations. As taxation of capital gains from the sale of a residential house in such cases may result in hardship, I propose to provide that capital gains from the sale of a residential house will be exempt from tax if the individual does not own any other residential house and the sale proceeds do not exceed Rs. 2 lakhs. In cases where the sale proceeds exceed Rs. 2 lakhs, the capital gains would be exempted proportionately.

Under an existing provision in the Wealth tax Act, persons of Indian origin returning to India with the intention of permanently settling here are exempt from wealth-tax for seven years in respect of their savings abroad repatriated to India. I propose to amend the relevant provision so that Indian citizens are also entitled to this exemption.

And finally, I would briefly indicate some of the proposals in the Bill for counteracting tax evasion and tax avoidance.

When unaccounted assets are seized in the course of a search, tax-payers sometimes make an attempt to avoid penal consequences by taking the plea that such assets have been acquired by them out of their current income. With a view to thwarting such attempts, I propose to provide that such a plea will not be entertained unless the income or the transaction resulting in

such income is recorded in the books of account maintained by the tax-payer or such income has been disclosed to the Commissioner before the date of the search.

While tightening the provisions of law in the case of those who do not cooperate, I think those who promptly make a full and true disclosure of their concealed income after a search deserve some consideration. I, therefore, propose to provide that a tax-payer who makes a full and true disclosure of his concealed income before the Commissioner within fifteen days of the search would be regarded as having made, voluntarily and in good faith, a disclosure of his concealed income prior to its detection by the Income-tax officer. Such a disclosure before the Commissioner would enable him to move the Commissioner for reduction or waiver of penalty under the existing provisions of the Income-tax Act.

I also propose to make certain modifications in the provisions relating to taxation of capital gains with a view to plugging certain existing deficiencies in the law which are being exploited for purposes of tax avoidance.

Sir, I have briefly indicated the salient features of some of the more important proposals in the Bill. The proposals have also been explained in the notes on clauses appended to the Bill. It will be observed that the various measures proposed in the Bill are simple and non-controversial and seek to effect a significant improvement in selected areas of the direct tax laws and their administration. I therefore, trust that the Bill will receive the unanimous support of this House.

MR. DEPUTY SPEAKER : Motion moved :

“That the Bill further to amend the Income-tax Act, 1961 the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964, the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 and the Interest-tax Act, 1974, be taken consideration”.

Shri Amal Datta.

SHRI AMAL DATTA (Diamond Harbour) : Mr. Deputy-Speaker, Sir, this is a Bill which contains a large number of Clauses and to explain such a Bill to ordinary members of the House who are not so well-versed with the taxation law like our hon. Minister, the Notes on the Clauses should have explained what are the evils which are sought to be mitigated by the various provisions. Unfortunately, neither the Objects and Reasons which are set out in the Bill on p. 31 nor the Notes on Clauses which are set out on pp. 32 to 66 really make clear exactly what are the significances of the various provisions, what are the evils which are sought to be mitigated and what are the concessions which are sought to be given to the assesseees or the people who are otherwise affected or even what are the procedural improvements needed and why these are needed. Nothing has been explained properly.

In the Statement of Objects and Reasons, a strange statement, what we call a rolled up statement, has been made. I quote ;

“A number of proposals relating to the amendments to these enactments have been formulated on the basis of the recommendations made by the Economic Administration reforms Commission, the Direct Tax Laws Committee the Public Accounts Committee and the Committee on Subordinate Legislation.”

Four bodies are mentioned here. All these bodies are of high importance and eminence. But it is not clarified anywhere which are the recommendations coming from which bodies and in which Clauses these have been incorporated.

I know, my hon. friend, Mr. Satish Agarwal, was the Chairman of the Public Accounts Committee for two years and, during his tenure, some very valuable suggestions had been made

regarding the reforms in taxation laws. Some recommendations on other matters have also come from the present Public Accounts Committee. The Finance Minister also in his Budget Speech acknowledged the contribution made by the Public Accounts Committee in making suggestions for reform in the taxation law and in the matter of procedures. But it is strange that nowhere it is stated as to which are the recommendations made by the Economic Administration Reforms Commission, which are the recommendations made by the Public Accounts Committee and which are the recommendations made by the Department itself for their own benefit or smooth working. This should have been made clear.

If you go into the Notes on Clauses, you will find that notes are not at all helpful. They are only saying what was the previous provision and what is to be done now, how it is sought to be changed. But exactly as to what was the evil, what was the loophole in the previous provision and who were the people taking undue advantage of the previous provisions because of which certain wordings in those provisions need to be changed has not been stated anywhere in the Bill.

My humble submission is that in future when such complex laws are placed before the Parliament, these things should be made clear. Otherwise, if I had consulted the taxation expert, even he would not be able to say; so many Clauses are involved here of so many Acts. For, four or five different Acts are sought to be amended here by means of one Bill and so many Sections are sought to be amended. Unless it is stated what difficulty was felt, how can we make constructive suggestions or say whether it is a good or useful amendment, or whether it is unnecessary and redundant amendment? We cannot say that even. So, we are reduced to talking in terms of generalities and we cannot go into the specifics of the situation which has compelled the Government to come forward with

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this particular amendment at this particular time.

You all know that this Parliament is probably going to be wound up after this session. At least, that idea has been given to us.

The hon. Minister himself has said in his opening address that there are amendments which have been suggested and which have to go the Direct Taxation Enquiry Committee and, therefore, those amendments have not been brought here by means of this Bill, which we are discussing today.

What is the urgency of getting these amendments through ?

The hon. Minister says that the amendments he brought forward are non-controversial. They may be non-controversial. I am not denying that, some of them are non-controversial. The rest of them are controversial, those concerning the Cinematograph, shoding etc.

But, on seeing some of the Provisions which have been given retrospective effect for two, three, four and five years even it appears to me that some benefit is to be conferred on some industrial or other specific group or individual.

Otherwise, what is the hurry of bringing such a Provision? If the idea is to give retrospective effect for three years today, if this Bill was brought six months hence, then retrospective effect from four years should have been given.

But somebody has to be satisfied immediately. You want to win elections and therefore, this Bill is brought in a hurry.

But one can only bring those Clauses by which people would be satis-

fied by getting some concessions. So, some other Clauses have been added to this to make it look innocuous.

The real reason of bringing this Bill forward now is to get over some of the assessments already made which will be now unmade by virtue of the retrospective effect being given by this Act.

I can refer to Clause 5 also Clause 4 (c) which says that it will effective from 1st April, 1976. Clause 4 (b) says that it will be effective from 1st April, 1978. These are concerned with income from shooting cinema pictures in this country for non-residents. I donot know which particultr non-residenets, individual or group or firm is being benefited from this Section. Obviously, the intention is very clear.

It is not possible with so little time and so little explanation given to examine the evils sought to be remedied by these Amendments.

I will not go very much into the specific provisions. But there are lot of things which have to be said when any income-tax or any taxation law Amendment Bill comes before Parliament.

We have to look at income-tax in to day's economic perspective.

We see that income-tax on individuals or rather income-tax as distinguished from corporation tax today, accounts for a very very small sum.

13.00 hours.

Even all direct taxes together account for only Rs. 4,000 crores of taxation as opposed to about Rs. 16,000 crores from excise duty, as opposed to the total revenue of the Government which amounts to about Rs. 30,000 crores. Out of this amount of Rs. 4,000 crores of direct taxes—I am giving the figures in a very rounded fashion ; I am not giving the detailed figures—income-tax amounts to, rather amounted to in the

year 1982-83, only about Rs. 1500 crores and corporation tax to Rs. 2,200 crores. This amount of Rs. 1500 crores, of income-tax is nothing compared to the income which is accruing to the people who are really taxable. The estimate of taxation which should be obtained by way of direct taxes by the Government amounts to at least double of what they are getting today. If they are getting Rs. 4,000 crores by way of direct taxes, another Rs. 5,000 crores are being evaded, and the Government has been deliberately not taking the necessary steps to stop this evasion because they have vested interests in not stopping the evasion. I would come to that later.

The purpose of income-tax has been traditionally acknowledged to be two-fold. One is to get revenue for the Government. Now we see that the revenue has become very little. It is only about Rs. 1500 crores out of a total revenue and capital budget of the Central Government of about Rs. 30,000 crores. So, it is about five per cent. Even corporation tax has not kept up with the increase in GNP. Neither income-tax nor corporation tax has kept up with the increase in G.N.P. This is all because of evasion which the Government has allowed deliberately, and there has been accumulation of arrears of tax, etc. Nothing is being done in spite of the repeated recommendations of various Committees, including the Public Accounts Committee, in this respect.

The other object of income-tax, apart from collection of revenue for the purpose of defraying Government expenditure, is to bring about some kind of equality. We cannot bring socialism through income-tax, but by taking away the money from the rich and distributing that money to the poorer sections, we can try to bring about some distributive justice to the poorer sections, this machinery of income-tax. That has been one of the philosophies behind income-tax traditionally. Now how much is being transferred through income-tax? Not even one per cent of the G.N.P. is being

re-distributed through income-tax. This is the position.

Although the amount collected through income-tax has become absolutely nominal, still there are people who are shouting that the income-tax rates are very high and seminars are being held regularly, of course at the expense of some companies and others there by reducing their tax burden also; articles appear with monotonous regularity in journals of a certain kind and in newspapers devoted to economic issues, and so on, that the tax-rate is very high and that it should be reduced. It has been seen that Government has reduced the income-tax rate. It had gone up to the highest rate of 78 per cent and it was reduced, I think, to 67.5 per cent. But those who advocate reduction of income-tax rates say that, with lesser tax-rate, people will be less inclined to go in for evasion, more people will furnish returns of their income and pay tax and the effective collection will go up.

But these people have been proved false prophets and with the reduction of income-tax rate, the revenue also went down. So there is no co-relation or at least it has not been established in India that by reduction of the tax rate you can increase your revenue or you can motivate people to pay taxes. There can be a certain range of income in which people are hit, certain fixed income groups, certain professional people who have to work hard but really, the large income-earners are people who do not have to work to earn their income. That is what is called unearned income. There is another aspect where distributive justice has failed in India so far as the incidence of income-tax is concerned. That is, that there is a premium on unearned income. A person is exempt from paying income-tax upto a limit of Rs. 15,000. If a worker works hard and gets some extra income either by working in his spare time or by working over time, then the extra income he earns makes him taxable as soon as his income goes above Rs. 15,000. But sup-

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posing a rich person is earning Rs. 15,000 and he has got investment in bank deposits, in company shares and in Unit Trusts, now all this means that he can save and invest and he can make another Rs. 10,000 tax-free. So, the limit goes up from Rs. 15,000 to Rs. 25,000 and if he is lucky enough to have black money invested in bearer bonds or black money bonds, as they should be called, for him there is no limit to the income-tax exemption. He can get income-tax exemption upto any limit. So, there is a premium on unearned income. As opposed to this, in those countries whose economic system follows like UK and USA and those western countries where capitalism is in full force, even there they respect the working person by giving him an allowance in respect of the income earned. There is an earned income allowance in those countries which, when I inquired last, was 2/9th of the total income. Whatever he is getting by way of remuneration or by salary or by working, for such a wages-earner or salary-earner, 2/9th of his income is allowed as a deduction. This is called earned income deduction. Here the deduction is given in respect of unearned income. As I said, if one is lucky enough to have this black money bond, then he can get unlimited income-tax exemption. That is the position in India to-day. This is the position of distributive justice so far as income-tax is concerned.

Another thing which is brought here is that we have a large income-tax apparatus in this country. People say that the idea is being given that it is because of the large income-tax apparatus which is there that people are paying the tax or that the Government are able to collect the income-tax.

Sir, from the Statistics of the Year 1981-82, it appears and Government is aware that fortyfive lakhs assessments of income had been made. This was achieved only after the increase in staff very considerably. Income-tax assessments had been going down from the year 1976-77 onwards. A very consider-

able increase in staff was made only for the purpose of increasing the number of income-tax assessments made. Even after the increase in staff, the assessments are below the peak figure. In 1981-82 only 45 lakhs of assessments were made. This was achieved by making 76 per cent of the assessments by summary methods. For the remaining 24% of the assessments of income-tax, Income-tax officers and everybody above them had to go into depth. Even after making these assessments of incometax, how much we could get? Only 9% of the total tax collection. The other 91% flows into the Government Exchequer, by way of deduction of tax at source and by way of advance tax and tax paid on the basis of self-assessment. The entire taxation machinery have been able to collect only 9% of the tax from the 24% of the assessments. This is the position to-day in India. If machinery is there, they are not able to collect the tax. In spite of the recommendations of the P.A.C. they have not been able to increase the staff in the Survey Wing of the Income-tax Department so as to bring new assesseees into the income-tax net. There are large number of people—much greater number who are earning taxable incomes but are well above the exemption limit and they are not brought within the taxation net work. This is because the Income-tax Department has never worked up to the responsibility in this regard. In spite of the Parliamentary Committee's asking them to do so and in spite of the fact that the Government have accepted the recommendations of the Parliamentary Committee, a lot of people who should otherwise pay the tax are not paying the tax at all. This is a very curious thing. Two P.A.C. reports are concerned with the escape from tax net by the very high income groups such as the cinema artistes and cinema film producers. You will be astonished to know that of the big names in the cinema world, none of them is being taxed. They only show loss in their returns. This is already known to the Minister as also to the Department. The P.A.C. has brought this out in their report and had asked them to set up a

a Committee consisting of Chartered Accountants, tax experts, auditors, eminent non-official people. Even after three years of the submission of the PAC Report, nothing has been done by the Government in regard to the setting up of such a Committee. Even today the position is this. None of the big artistes of Bombay, Madras or anywhere else is paying income-tax. They are all showing losses in the returns. I do not know why this particular amendment has been brought in for giving concessions to those who are shooting pictures in India and who are non-residents.

That concession is now sought to be given to the people who, in the meantime, became non-residents. Once they are non-residents, they will get this concession now. So, Sir, the fact remains that in spite of the PAC's recommendations they have done nothing at all to institute an inquiry into the position of taxation of these big artists and others.

Thirdly, the people who are not paying tax today include big companies. Government knows that out of 101 top companies only 23 companies paid tax in the year 1979-80. This is mentioned in 143rd Report of PAC. To give one example, Sir, TELCO's profit for the years 1979-80 and 1980-81 was Rs. 16 crores and Rs. 26 crores respectively. In both these years they paid a dividend of Rs. 6.05 crores whereas in none of these years they paid a single naya Paise as tax. This is also the position with J & K Synthetics, Reliance Textiles, Calco, etc. In an answer to a question in parliament it was stated that in 1981-82 out of 76 highly profitable companies 42 did not pay any tax at all.

Now, Sir, some Provision has been introduced in this year's budget that the companies cannot totally avoid the tax. But the fact remains that these companies have been avoiding tax and the government knew about and did not do anything. Now, they have put 75 per cent ceiling on deduction.

Sir, Government had been giving one concession after another. Whenever a Chamber of Commerce invites any Minister, Particularly Finance Minister, they always put forward some demands in the shape of tax holiday, etc. As this Government is very much dependant on the people who are member of these Chambers naturally they have to placate them. They cannot afford to alienate them. So, they give them assurance which are ultimately translated in the shape of various concessions. Since a plethora of concessions have been given the PAC has recommended that the sum total of these concessions should be gone into. You take up each concession and see what is its effect. Now, Sir, although tax holiday is given as an incentive for setting up a new industry yet it has to be seen whether they are all new genuine industries or the same people doing business in another name, namely, first closing down a company and then starting another company. If that is going on then this required to be looked into.

Sir, Government has to monitor about the effect of various concessions, This is very important. But the government has not taken any steps so far with regard to these matters which have been repeatedly hammered by the PAC. There is another very curious thing that all these big companies are not themselves paying tax. All these big companies are themselves not paying tax. Again they are controlled by a few individuals. For example, I may just quote from the PAC Report. It is mentioned in the Report that Sarabhai Group has a very large asset, more than Rs. 200 crores or so. Now, this is controlled by 25 individuals. These individuals, for their own benefit, have created 1600 Trusts. So, these 25 individuals are benefited by 1600 Trusts and they are not paying the taxes. The Government is to go in a big way to see how, by these devices, by the tax avoidance Provision in the Act, these big companies do not pay any tax. The people who are in control of the big companies do not pay tax. But who will pay the tax? Only the small income earners will pay

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the tax. The clerical staff who by their hard work earn their income, who can barely keep their head above the water during the inflationary conditions, are paying the tax today in India and not the big business people.

Sir, the number of high income earners is drastically going down. With inflation rampant in this country, one would expect that the number of people in the high income group will go up. But the inflation benefits the people who are in business. So, the income of the big business people goes up and it is the fixed income group who suffers. During inflation the benefit is transferred from the fixed income group to the big business people. The General Economic Theory states that during inflation the income of the big business people should go up. But what has happened here? It is just the reverse so far as the income-tax is concerned. The figure of 900 persons filing the return income of Rs. 5 lakhs and above has come down to 600. I think in one year this change has taken place. This is also stated in the P.A.C. Report. The hon. Minister knows about this. Now, what has happened to the 300 people who were previously filing the return of income of more than Rs. 5 lakhs? Where have these people gone who were previously just under the income limit of Rs. 5 lakhs? This is something which requires to be enquired into. Why have they not enquired into this in spite of the P.A.C. recommendations? In that case the main purpose of the Income-tax Department appears to harass the people having small income. The people who have residential houses and even not letting out their houses are harassed in the matter of valuation by various authorities of Income-tax Department. For the purpose of income-tax, there is a set of valuation rules and methods, for Wealth tax, there is another set of valuation rules, when the property is transferred then it goes to another Wing of the Income-tax Department for the purpose of valuation. The same property is evaluated differently by the Central Government and the various

other taxation authorities applying different methods of evaluation. This is one way of harassing the assessee, particularly the small assessee, who cannot fight the department. Big assesses can engage lawyers and fight and as long as the fight continues, they do not have to pay, and they escape the payment of full amount of taxation.

What is the suggestion given by the Public Accounts Committee in this respect? It is that the Central Government should set up an evaluation authority after consulting the State Governments and that evaluation authority would do the valuation of immovable property which would be binding for purposes of any kind of taxation by the Centre or the States. It is a simple device, but I am sure, nobody in the Government is interested to have such a simple device, because if it is more complicated, it is better for the Government or the departmental officials. Income-tax Department has justifiably earned the name of a hotbed of corruption.

For big cases, the Public Accounts Committee had recommended setting up of a data base in the Central Board of Direct Taxes. If a data base cell is set up there, it would collect information and intelligence from all departments of the Government in respect of big assesses. And it is not difficult to get all sort of information from all departments in respect of one thousand assesses. They are avoiding excise and other taxes, and as a chain reaction, they are avoiding, in fact, all kinds of taxes. People who are getting even Government finances, getting loans from the nationalised banks are not showing them in their accounts, or if they are showing in their accounts, they are taking it out in some form or the other. They are not showing that they have produced something which has earned some income. Unless this information is exchanged between the taxation and other departments of the Government, banking and financial institutions, and unless there is a pool of information in respect of big assesses,

their tax evasion can never be curbed. I would like the Minister to clarify whether they have done anything with respect to this recommendation of the Public Accounts Committee. It is there in the 143rd Report of the Public Accounts Committee. This should be done as soon as possible, but I doubt if our suggestions have got any value since the PAC recommendations have fallen on deaf ears.

Then, some settlement procedure has been introduced for people, who are guilty specially of seizure etc. The settlement procedure is a very novel procedure introduced a few years ago. I do not know, why this procedure is at all there, and what benefit the Government is getting from this procedure. Settlement procedure contemplates that people will have high integrity, experience and competence and they will settle matters out of the court, or out of the litigational procedure, and, thereby the Government will gain from this. I will give you a few figures regarding what has been happening in this procedure. In 1981-82, cases pending disposal were 1492 and the number of cases settled in that year was only 245, that is one-fifth. Out of these 245 cases settled, 108 were rejected, not settled but rejected. So the number of the settled cases was only 137.

MR. DEPUTY SPEAKER : Was this settled by the Government or the Court?

SHRI AMAL DATTA : It is settled by the Settlement Commissioner. These 137 cases include both income tax and wealth tax cases, and out of these only 89 were income tax cases. What was the total collection? The total taxes collected amount to Rs. 256 lakhs in income tax cases and penalty is about Rs. 4 lakhs. So the total is Rs. 260 lakhs, i. e. Rs. 2.6 crores. By having this extra provision for the department. I think much more money could have been collected.

MR. DEPUTY SPEAKER : What is the expenditure involved in collecting

this Rs. 2.56 crores? Have you got it with you? I think the expenditure will be more than this amount,

SHRI AMAL DATTA : People engaged in this kind of work are not getting full salaries. They are retired officials. A retired Commissioner is given the job of Settlement commissioner and he gets his salary minus his pension. So the expenditure may not be much, but this provision is also subject to a lot of abuse. So, why have this procedure at all, when the tax collection is only Rs. 2.5 crores and the number of cases is only 137 in which only 89 cases were of income tax and the rest, wealth tax? So, this is the position.

So, far as Government is concerned, they have not made any systematic study whatsoever, for any of these taxes, to find out as to at what level people will be willing to pay tax and at which level, they would go in for evasion of taxes. The only systematic study that was ever made (although it was only in respect of direct taxes) on the subject was by Mr. Kaldor in the middle fifties. After that no such study was made. I would urge the Government to make a systematic study. They have been talking about the Select Committee. The Minister gave an indication that when a comprehensive Bill comes for amending the tax laws, it will be only after the Select Committee goes into it. I welcome it, but the Select Committee has to be first preceded by a proper and scientific study of the various taxes which are levied by the Government. Maybe, you can reduce the excise duty and increase income tax collection and that will be better because excise duty falls equally on all levels of people. It treats inequals as equals. So, the incidence of indirect taxation is more heavy on the poorer section of the people than the richer section. If Government would take up such a step and reduce indirect taxes and increase the direct tax collection, we welcome it because some distributive justice is attained and Government revenue does not suffer,

SHRI G. L. DOGRA (Jammu) : I am very grateful to you for giving me an opportunity to express my views on this Bill. Sir, this Bill was made on the demands of the people, with a view that the law will be simplified. Simplification means, there are two implications. One is that the law is written in language which is not very technical so that a common man, the assessee who does self-assessment could go through the Act and be able to find out how much he pays and how much concession he is entitled to. But as far as that aspect is concerned, it is totally ignored. The Bill that has come before us has made very substantial changes, so far as assessments are concerned, and also regarding the concepts of property, income, salary and many other things. They have been clarified. Certain other points which were not very clear previously, have been made clear now. They have consulted many things, and a lot of work has been done. Nobody can deny this.

But this is a technical study by certain experts, keeping certain things in view. My predecessor had pointed out certain implications. He said that certain things should have been done in a different way. But I would say that it has unfortunately come at a point of time when the House was very busy. Expert opinion may be one thing, but parliamentary democracy presupposes the rule of the lay man, because the MP is not supposed to be an expert, in anything. He represents the common man, the lay man, the common business man and the industrialist; and things should be judged from that point of view. It would have been much better if this measure could have been discussed in a Select Committee or any other committee of MPs.

It has come during a session when we have been busy from morning till evening; and we have not had sufficient time to go through it, and read this Bill along with the previous Act and the amendments made earlier, also. The Finance Ministry has not taken the trouble of reproducing the provisions of

the Act containing these amendments, and brought it in the shape of consolidated Acts. Then we could have understood this better. I would like to say that at least what they should do is this : I do not say that they have made it rigorous. Certain concessions have been given to the assesseees. Certain difficulties have been removed by certain amendments. They are there.

I would particularly point out that they have made certain points clear, in respect of definition of terms 'salary', 'prequisites', 'profit in lieu of salary, etc. i e, how they should be dealt with. They have provided that if interest is paid in certain cases, it will not be deducted from profit.

The provision with respect to capital gains particularly, has been made very clear, and certain concessions have been given to the assesseees. A more national way of determining the Capital Gains Tax has been evolved.

The jurisdiction of the Commissioners has been clarified. We have particularly said that when a case is pending in a court, whether it is High Court or the Supreme Court, and it is certified by the income-tax authorities that the same point of law is involved in a pending case, then the decision on the case pending in the court will be applicable to the case pending before the income-tax authorities.

These are some of the things that have been done. But I cannot say that as an MP, I have been able to do as much justice as I should have done. This is because of the circumstances prevailing and what was expected. We thought that it will be put in a very clear language. I again request the Minister incharge that they cannot have the two Acts, but they can at least issue some instructions for the benefit of assesseees so that it can be written in a simple language, what these various taxes are and what benefits they have given. Then certain pamphlets should be issued for the benefit of assesseees. Otherwise, the idea of self-assessment will not be materialised. Concessions

you have given. The labour you have put in. Cases left for the income tax assessing authorities to be determined have been reduced. Everything will be set at naught unless you are able to ask somebody to produce the whole thing in a very simple language; that is very important; that has been the need; that has been the grievance discussed several times in the Consultative Committee meetings, in Parliament itself and in certain other forums also.

You have given concessions to high income groups and the low income groups. The people having income slabs between Rs. 3000 and Rs. 5000 have been hit hard; they were hit hard when the first concession was given by Shri Venkataraman, when he was the Finance Minister; and since then this slab continues to hit hard; and the government employees like Secretaries and other people are being hit hard by this. Therefore, this is not the proper time to do it but I want to bring it to your notice that whenever they get a chance, they should look at the slab and those employees should also be given some concessions which the higher income people are getting, and the low income people. The salary class people are hit hard because of high prices in these days and to ignore them is doing injustice to the important section of those society.

I support this because a lot of work has been done, lot of concessions have been given, but how it will affect our economy will be seen when it will start working. Unless the whole thing is clarified officially, it will mean a lot of loon to the legal profession because they will go and argue before the various authorities and ultimately all these points will go to the Supreme Court. If an official explanation is available, probably most of the assesses will go by that and they will not feel the need of going to the lawyers.

SHRI SATISH AGARWAL(Jaipur):
Mr. Deputy Speaker, Sir, the House is currently debating the Taxation Laws (Amendment) Bill 1984. This particular Bill contains 84 clauses. This

Bill seeks to amend the Income Tax Act 1961, the Wealth Tax Act 1957, the Gift Tax Act 1958, the Compulsory Deposit Scheme of Tax-payers and the Compulsory Deposit Scheme of Tax-payers and the Interest Tax Act 1974 and some provisions of the Estate Duty Law also. I was expecting a comprehensive Bill as was promised by the Government some time back with regard to the simplification and rationalisation of the tax structure in this country. Instead of that particular Bill having been brought before the House, this Bill has been brought before the House and in that connection the hon. Minister has given certain reasons as to why this has been brought.

On a number of occasions I have drawn the attention of the House and the Government that our tax structure and taxation policy is not very equitable. We have to have a fresh look at our taxation policy and tax structure. It is true that the tax system has been able to milch much more money to our public exchequer over the years. But it has failed to achieve the desired objectives which were laid down in various tax laws. At the cost of repetition I will say once more that if you go to the Statement of Objects and Reasons as embodied in the various Bills concerning the direct taxes you will find that it was emphasised that the objective of these taxation measures is the establishment of an egalitarian society, the reduction in economic disparities, the prevention of concentration of wealth in fewer hands and social justice. Unfortunately, during the last three decades, so far as these taxes as a source of revenue, are concerned, they have served their purpose well. But so far as the other laudable social and economic objectives are concerned, I am sorry to say that they have not achieved the desired objectives. In a developing economy as India is, our proportion of the direct taxation to the indirect taxation as on date is round about 20 : 80. For the year 1984-85 the total collection under the direct taxation is estimated to be Rs. 4630 crores out of a total gross tax revenue of Rs. 23186 crores i.e. the

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component of direct tax collection will be 20 per cent in the total tax revenue of the Government of India. This percentage was 27 per cent in 1970-71. The total tax revenue of the Government of India in 1970-71 was Rs. 3207 crores out of which direct taxation contributed Rs. 869 crores i.e., 27 per cent of the total. Now this proportion has come down to 20 per cent. If you look at the all India figures, the component of direct taxes in 1960-61 was 29.8 per cent. In 1970-71 it came down to 21.2 per cent. And in 1983-84 it further came down to 15 per cent. On an all India basis the contribution of the indirect taxation is 85 per cent, while at the Central level it is 80 per cent. So, in a progressive society, in a civilised and cultural society or in a developing country, one particular index of development is that the State resorts to the system of direct taxation much more than the indirect taxation. India is a developing country no doubt. But we claim to have come out of that particular stage in which we were 20 years back.

The more and more we become a developed country, it is essential that we have to reverse this trend. Collection from direct taxes should be more. It should have a major representation so far as our tax collection is concerned. In industrially very advanced countries, the percentage of collection from direct taxes is much more. An argument is being given now and then that India is poor country, India is a developing country, we want more resources for our development and, so, naturally Government has to resort to some sort of indirect taxation. But progressively the collection from the direct taxes does not bear a relationship with the indirect taxes. This is true that we require more resources and more resources are being mobilised by this Government through this instrument of indirect taxation because a large number of population, or rather the majority or the bulk of the population, bears that particular tax burden of Excise duties but more equitable, more just and more socially-oriented system would be to have a progression in the

direct taxes than in the indirect taxes. This particular theme and philosophy the hon. Minister cannot refute. So, something has to be done in that particular direction.

So far these measures are concerned, I would only say that some of the measures that are being introduced through this Bill are welcome measures. I am happy to note that some of the recommendations made by the public Accounts Committee of parliament, to which I had the privilege to head that particular committee from 1981 to 1983, are being implemented through this particular measure. This is also a good augury that some of the recommendations made by the Economic Administration Reform Commission are also being implemented through this particular measure. Firstly, it should have been clearly specified in the notes on clauses as to what particular amendments are being brought on the basis of PAC recommendations and what particular amendments are being brought on the basis of the recommendations of the Economic Administration Reforms Commission. That would have facilitated the evaluation of the approach of the Government in this particular behalf, but that is particularly missing in these notes. Anyway, that is a minor point. But now, so far as certain reliefs or certain procedural modifications that have been done in this particular measures are concerned, they are welcome, no about it. I am happy over it and I welcome the measure to that extent, but I would have been much more happy if a comprehensive Bill, dealing with total tax structure, should have been brought before the House.

The hon. Minister has clarified the position with regard to Estate Duty. My hon. friend Mr. Datta made a point regarding valuation, I have made that point several times, I have raised that point in the Consultative Committee also, I had a talk with the Minister for Finance also. He agreed with me on many points but I am sorry to say that

no notice has been taken so far of those vital points. What is the justification for having a different standard of valuation of properties under different Acts? I am paying wealth-tax. If the standard of valuation of property is different, then what is there so far as the Estate Duty law is concerned. The public Account Committee suggested that there should be a standard organisation on an all-India level which should be known as the All-India Evaluation Authority, which should have the sanction of the Central Government as well as the State Governments. The certificates of properties issued by that Authority, which should have branches all over the country, should be acceptable by the Central Government, by the State Governments, by the Municipal authorities, by each and every authority in this country which is concerned with property tax. The Government has not so far implemented that particular recommendation. As a result, what is happening? The norm for valuation of properties under the Municipal laws is different, under the wealth tax law it is different, under the Estate Duty laws it is different.

This is causing harassment thus and leading to corruption, rampant corruption on account of different criteria for evaluation of property under the various laws, and this was such a laudable recommendation of the Public Accounts Committee, made after due deliberation, because at that time I was the Chairman of the Public Accounts Committee and I know how much labour we had put in. Government have not rejected the recommendation, but they are not implementing the recommendation. That is the whole problem, so, I once again demand of this Government, let there be an all India valuation authority, whose valuation of property should be acceptable under all Central laws, State laws and even municipal laws. A person should not be asked to go to the various valuation authorities, so far as valuation of the property is concerned. This will bring uniformity in the standards of valuation of properties.....(interruptions) That

problem will be solved if Members of parliament are income-tax payees, I have been of the view that the Members of Parliament should be made income-tax payees, assesses; then they will understand where the shoe pinches. Now they are not concerned with how the assesses are being harassed they are not very much concerned with how the tax structure or tax policy is leading to distortion.

MR. DEPUTY SPEAKER : You could have made that recommendation in the Public Accounts Committee.

SHRI SATISH AGARWAL : There was no audit paragraph. So, I could not deal with it. My personal feeling is that a Member of Parliament should be paid as much as to make him an income-tax assessee so that he also realises the difficulties in the whole tax structure. Now he is not concerned with that. Now he gets much more in the form of daily allowances and other allowances, which are outside the net of taxation. I am of the opinion that his salary should be such as to make every Member of Parliament an income-tax assessee, and then alone he will be able to understand what are the rigours of the income-tax administration. If you have to go to the income-tax office and face various queries and questions, then you will understand what are the problems with the income-tax law.

13.58 hrs.

[SHRI CHINTAMANI PANIGRAHI
in the Chair.]

Now I come to estate duty. Our total gross collection at the Central level is round about Rs. 23,000 crores, out of which the component of direct tax collection is Rs. 4,630 crores. In the total collection of more than Rs. 23,000 crores, the collections under wealth-tax, estate duty and gift tax is hardly Rs. 130 crores. The wealth tax is less than Rs. 100 crores, estate duty is less than Rs. 20 crores and gift tax less than Rs. 10 crores, making a total of Rs. 130 crores. All these three laws were designed and enacted by this Parliament as a part of the package recommendation made by Prof. Kaldor

that this country should have an integrated tax-structure. He suggested that whoever earns must pay income-tax, whoever spends must pay expenditure tax, whoever saves must pay wealth tax, whoever gives a gift must pay gift tax and if a person dies without paying all these things, his children must pay estate duty. That integrated circuit is broken.

14.00 hrs.

Expenditure tax was done away with by the Government long ago. Later on Wealth Tax on Public Limited Companies was imposed in 1957 and then it was suspended in 1960. So, there is no wealth tax on companies. It was also partially diluted. So far as Gift Tax collections are concerned, they are less than Rs. 10 crores over the last 30 years. So far as Estate Duty is concerned, it is less than Rs. 20 crores over the last 30 years and the Wealth Tax collections are Rs. 100 crores over the last 30 years.

Sir, you will be surprised to note that so far as the Wealth Tax assesseees are concerned, 95 per cent of the Wealth Tax assesseees are those whose wealth is less than Rs. 10 lakhs and those whose wealth is more than Rs. 10 lakhs they are only 5 per cent. Now, what is wealth? It is a house, it is a land, other properties jewellery, gold, silver, cars utensils etc. And imagine those whose total wealth is more than Rs. 10 lakhs their total number as wealth tax assesseees is only five per cent. In other words 15,000 are the total number of people in this country whose wealth is more than Rs. 10 lakhs. Can anybody believe it? With all these properties and wealth which is more than Rs. 10 lakhs, the total number of wealth tax assesseees in the country is just 15 to 16 thousand. Sir, there is no single house in South Delhi, in Bombay, in Calcutta or in Madras which is less than Rs. 10 lakh. Practically all houses in South Delhi will be costing more than Rs. 10 lakhs. This is only with regard to one

house. Then there are other properties like gold, this and that. So, how is it that in the whole of the country total number is 16,000 of such people. Sixteen thousand you can find out only in one metropolitan city. This is the stage of the whole administration. What is our Evaluation Cell doing? What is our Special Cell doing? I am very much disappointed on this score.

Now, you were talking with regard to evasion. Sir, between tax evasion and avoidance there is a difference. Avoidance is lawful. Nobody is required to pay taxes which he can avoid. Avoid means legally avoid. That is a Supreme Court judgment. You are not under compulsion to pay tax where you can avoid taxes by availing yourselves of concessions available under the tax laws. But evasion is different. And evasion, according to me, is practically one hundred per cent. Now, this is the reason that there is generation of black money and this is the reason why prices are rising. There are other factors also, but black money is the biggest contributor to inflation and Tax evasion is the biggest contribution to black-money. An irrational tax structure and corrupt tax administration leads to the generation of the black-money.

Sir, this House will be surprised to know that somewhere in 1970-71, say ten years back, the quantum of black-money to the total Gross National Product of this country was 16 per cent and according to the latest estimates in 1982-83, this has become 52 per cent of the total GNP. Practically whatever the quantum of the white money in this country, there is the same quantum of the parallel economy of black-money. There is no curb on black-money; there is no check on conspicuous and luxurious consumption. All of us are talking of socialism. I would like to pose one question here. This House enacted a law whereby hotel-tax was levied. Now there are hotel suites for Rs. 5,000 per day. There are persons who are staying in hotels for three months a year paying Rs. 2,000 a day and the expenditure on extra food and entertainment is apart.

I would like to know has the Government carried out any survey with regard to the persons who are occasionally staying in hotels, who have got suites permanently booked in hotels? How much money they are spending on that and what is their source of income? Has the Government carried out a survey on that score? The Government did away with the hotel tax. That was a luxury tax. But the Government came before the House and said we are not going to tax this conspicuous consumption, luxurious consumption. But this hotel tax was done away with. It has been suspended. Now there is no hotel tax. Whatever is the total per capita income of one single individual in this country which is round about \$ 150—that comes to round about Rs. 1500—what an average man earns in a year these so-called elites spend in one day in a hotel and even more than that. And we have no tax on them! Is this the type of socialism? Is this the type of an egalitarian society that we are going to establish in this country? Everybody swears by socialism day in and day out. This is not going to usher in an era of socialism in this country. What about the economic disparities? Sir, I do not want to name persons, but the large industrial houses who are at the top today when Britishers left this country, their wealth was Rs. 25 crores and today their wealth is Rs. 2500 crores, and there are many of them who are neither paying any income-tax, who are neither paying any wealth-tax, and whose children will not be paying any estate duty if they die because they were not paying any wealth-tax, there is no question of estate duty that arises, and no question of income-tax that arises. Are these laws equitable? Have you ever carried out any study on these aspects? Your own study of the special cell has brought out glaring facts that the wealth of individual members belonging to large industrial houses has gone down over the years. Is it believable? But that is a report of your Department which was produced before the Public Accounts Committee when I was the Chairman and that was also quoted by us in our Reports and

that is why the Government took some steps. But why don't you go deep into these matters? And unless we go deep into these matters I think the remedy will not be possible. So, the problem of evasion of taxes is very great. Now, the Government comes forward with a suggestion that 'we are carrying out searches and seizure,' so far as searches and seizures are concerned, I do not want to take much time of this hon. House, but I will quote certain figures from the Government records:

The number of searches in the year 1981-82 was 4,282 and the unaccounted assets seized were of the value of Rs. 30.66 crores. In 1982-83 the number of searches conducted was 4,291 and the unaccounted assets seized were of the value of Rs. 27.96 crores. In the year 1983-84 the number of searches conducted was 4,332 and unaccounted assets seized were of the value of Rs. 27.99 crores. (Interruptions). These are the unaccounted assets seized, but you are not in a position to tell us as to much more has been added to our kitty, how much tax has been realised out of these searches and seizures.

AU HON. MEMBER : Cases are pending.

SHRI SATISH AGARWAL : Cases are pending for years. There are all these 4000 cases every year. During the last three years it was more than 13,000 to 14,000 searches that were conducted and more than Rs. 100 crores are involved in that and the Government is not in a position to inform the House for any particular year. Let the hon. Minister choose any particular year. You have 1974-75, 1975-76 and 1976-77. Tell us the number of searches and seizures during the Emergency, what was the total number of searches and seizures, what was the amount involved, and how much additional tax was realised out of these searches and seizures. If that position is not available to us, then the very idea behind these searches and seizures is only to make quick money to harass people, to harass the public, to have cheap publicity and to make money. Otherwise, I am not interested

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in searches and seizures unless and otherwise they bring more money to the public exchequer and they act as deterrent so far as these matters are concerned.

I would like to know from the hon. Minister what is the position with regard to the tax arrears. Now, the tax collections and tax arrears is also a very acute problem and I do not know how they are going to deal with it.

I will give only some figures - information relating to tax in arrears and demand created but not fallen due at the end of the year.

Year	Tax in arrears at the end of the year
1980-81	Rs. 635.54 crores
1981-82	Rs. 700.75 "
1982-83	Rs. 844.93 "
1983 84 May be different.	

This is the Position. How do we deal with all these Problems? So much tax arrears ! So many cases pending in courts ! We are going some times to IMF. We are having borrowings in the international markets. We are floating market loans here in this country also. What about taxes which are due to the States? Some effective mechanism has to be devised whereby these taxes do not remain in arrears so that this particular amount is concerned.

I would earnestly request the hon. Minister that so far as searches and seizures are concerned, I agree that they act as a deterrent to some extent. But unless they are made more effective and unless stringent action is taken against those erring officers who had made the searches and seizures completely a flop the harassment will not be checked. There should not unnecessarily be any

harassment to the assesseees just for putting up a certain figure. But if certain thing has been found out, 100% information is definite, then those assessments should be finalised as early as possible.

Unfortunately, the Government introduced the scheme of summary assessment. summary assessment means where there will not be much scrutiny. Even more than 50% cases are pending in summary assessment scheme. What is the sense of having summary assessment? If the pendency of assessment is so much that you are not able to dispose of cases, then what is the sense in having all that?

Arrears under the Wealth Tax was Rs. 165/, crores you have realised only Rs. 27 crores. Estate Duty arrears were Rs. 30 crores. and you have realised only Rs. 8 crores. Under the Gift Tax Act the arrears were Rs. 20 crores and you have realised only Rs. 2.5 crores. Under the Income Tax Act it was Rs. 1255 crores and you have realised only Rs. 350 crores. It is a very bad state of recovery of claims, very bad state so far as finalisation of assessments concerned.

I have got figures relating to the scurtiny of company assessment to show that there seems to be so much laxity in the Department as if it has become paralysed. You have to activate the whole Department. See to it that the action plan is finalised and the recommendations at the Commissioners Conference are implemented swiftly and somebody is taken to task if that is not completed.

We have got Five year Plan in this country. We are going to spend Rs. 1,80,000 crores within five years. We know the resource position also - that this much resource will be required for financing this Plan - so much raised by the Central Government and so much shall be raised by the State Government, so much will be the deficiency and deficit, so much will be the borrowing from the International market, so

much we shall have from the internal market and this will be the position of the whole Plan. We know our Plan expenditure for five years. We know our resource position for another five years and so in that context can't we have a stable tax structure for five years? Do not tinker with the rates for five years.

SHRI BHERAVADAN K. GADHAVI (Banaskautha) : Do you know escalation for five years?

SHRI SATISH AGARWAL : You have the system of indexation. I have ready made answers for all the queries that you raise.

You have the system of indexation so that every year the speculation that takes place can be known. Here is the coming budget. I do not know on what items there will be increase—so much speculation, prices go up and down and speculative activity will come to an end. And there will be some sort of element of stability in our whole tax structure. So, we can have a Plan for 5 years. We know our expenditure for 5 years; We know our resources for 5 years; we know how much we are to mobilise during the next 5 years. Why can't we have a stable tax structure in the country whereby the taxes levied in the first year of the Plan shall continue to be operative for another 5 years excepting slight variation every year which we have in our Plan expenditure also? The Government should give a serious thought to this suggestion and also get this suggestion examined whether it is possible and feasible to introduce a 5-year tax system in this country.

With these words, I partly welcome the measure. But I am very unhappy and very much disappointed that no comprehensive Bill with regard to simplification, of taxation, of the total tax structure in this country has been brought forward. So, with these partial comments, compliments and welcome to this particular Bill, I wish that the hon. Minister who is there in this office for

at least 3 or 4 months will do his best to streamline the whole tax administration and will take some positive policy decision with regard to removing the inequities, distortions and dilutions which are there in our tax structure so that we are able to make an equitable tax structure for the entire population of this country.

With these words, I conclude my speech.

श्री मूलचन्द डागा (पाली) : समापति जी, कल के एजेडे में था कि लैंड एक्विजिशन बिल आएगा । आज हिन्दुस्तान टाइम्स अखबार जब मैंने पढ़ा तो उसमें लिखा था कि लैंड एक्विजिशन-बिल-बिल-बी-टेकन-अप, लेकिन आज मालूम हुआ कि टैक्सेशन लां पर विचार किया जाएगा । यदि मुझे यह मालूम होता कि आज इस पर विचार किया जाएगा तो मैं अपनी सारी कोटेशन लेकर आता ..

सभापति महोदय : इसका मतलब आप तैयार होकर नहीं आए हैं ।

श्री मूलचन्द डागा : सभापति जी, मैं इनके लिए तैयार हूँ । आज यह 70 क्लॉजेज का बिल सदन में तीन-सवातीन घण्टे में पास हो जाएगा । उधर हमने संविधान बनाया है कि हम इस देश के अन्दर समाज के अन्दर व्याप्त आर्थिक विषमताओं को कम करें । रक्षा मन्त्री जी आ गए हैं, जो पहले याजना मन्त्री थे, इनका बड़ा मोटिव था कि देश में आर्थिक विषमताओं को कम करना होगा । लेकिन ऐसा हुआ नहीं, इस लिए ऐसा समय आ सकता है जब विस्फोटक स्थिति देश में आ सकती है । समाज के अन्दर जहाँ ज्यादा दल-दल हो जाएगा, तो बड़े-बड़े हाथी में उसमें फंस जायेंगे । यह बात सोची गई थी कि देश में गरीब ऊपर

(श्री मूलचन्द डागा)

आएगा और धनवान जो कुतुब मीनार पर बंठा हुआ है, उसको नीचे लाना होगा। लेकिन हुआ कुछ नहीं, पर गरीब होता गया और अमीर और धनवान होता गया। वांचू कमेटी की रिपोर्ट को बड़े-बड़े लोग आंक रहे हैं हिन्दुस्तान से 70 करोड़ लोग कहते हैं कि देश में काला धन है। यह तो मन्त्री जो ही बता सकते हैं कि देश में कितना काला धन है। आज जगह-जगह पर लोग यह मानते हैं कि अन-एकाउन्ड मनी फैली हुई है। ऐसा क्यों है? आप सब से पहला काम तो यह करें कि जितने बड़े बड़े ईमानदार आफिसर्ज है उनके घरों की सर्चेज करवायें। मैं यह नहीं कहता कि तमाम इन्कम टैक्स आफिसर्ज ईमानदार नहीं हैं, उनमें भी हरिश्चन्द्र हो सकते हैं, उनमें बहुत से अच्छे भी होंगे, लेकिन यह बात सच है कि आज सारे इन्कम टैक्स आफिसर्ज डिस-आनेस्ट आफिसर्ज, डिस-आनेस्ट बिजनेसमैन और करप्ट पोलिटिशियन्ज का एलाएन्स है। एक वकील कोर्ट में एपिअर होता है, बहुत अच्छा आर्यरनेन्ट करता है, लेकिन कितनी ब्लैक मनी लेता है कितना इनकम टैक्स देता है? क्या कभी आप ने उनकी जांच करवाई है कि एक सुप्रीम कोर्ट का वकील कितना कमाता है और कितना इन्कम टैक्स देता है। कितने डाक्टर्स हैं-जो कितना कमाते हैं और कितना इन्कम टैक्स देते हैं? जो बड़े बड़े राजनीतिक नेता हैं उनकी भी जांच करवाइये। मेरा सुझाव है एक बार देश में क्रान्ति लाने के लिये कुछ ठोस कदम उठाइये-हर आदमी जिसके पास सम्पत्ति है अपनी सम्पत्ति का डिक्लेरेशन गजट में दे और उसके बाद पब्लिक को मौका मिले—यह कहने का कि उसके पास डिक्लेरेशन सम्पत्ति से ज्यादा सम्पत्ति है। जो

आदमी अपनी सम्पत्ति को डिक्लेरेशन करेगा, उसके बाद अगर वह गलत पाई जाती है तो तो उसको सजा दीजिये, सीखने में बन्द कीजिये...

आचार्य भगवान देव (अजमेर) :
चौराहे पर खड़ा कीजिये।

श्री मूलचन्द डागा : पहले इतना तो कीजिये। कम से कम मालूम तो हो कि कितने आदमी डिक्लेरेशन देते हैं। आज भ्रष्टाचार जीवन का अंग बन चुका है। जीवन के हर क्षेत्र में वह छा गया है। अभी मेरे से पूर्व बोलने वाले वक्ता ने, जो इस विषय के बड़े एक्सपर्ट हैं, पब्लिक एकाउन्ट्स कमेटी की रिपोर्ट का हवाला दिया, बहुत सी फिगर्स उन्होंने कोट की। मैं भी यह कहना चाहता हूँ—इतनी सर्चेज हुई लेकिन नतीजा क्या निकला? उनके फैसले कब होंगे? आपने कोफेपोसा का कानून बना दिया उसके तहत कितनी प्रापर्टीज आप ने लीं। श्री सी. सुब्रह्मण्यम साहब एक बिल लाये थे कि जो प्रापर्टी बेची जायेगी, अगर कम वल्यु में बेची जायेगी तो सरकार उसको ले लेगी। मुझे बताइये आज तक कितनी ऐसी प्रापर्टी सरकार ने जब्त की? आप मुझे चार सालों की फिगर्स बतला दीजिये। प्रापर्टी दो लाख की है कि बिक्री दिखाई जाती है 40 हजार रुपये की। मुझे आंकड़े बतलाइये—ऐसी कितनी प्रापर्टी जब्त की गई?

आप ने इनकम टैक्स आफिसर्ज के लिए ऐसा रूल बना दिया है कि जो आदमी डाय-रैक्ट रिक्लूटमेन्ट से आता है वह तो इन्कम टैक्स कमिश्नर थोड़े समय में बन जाता है लेकिन जो 23 सालों से इन्कम टैक्स आफिसर के रूप में चला आ रहा है, वह

इन्कम टैक्स आफिसर ही बना रहता है। इससे आपके आफिसरों में बहुत डिसकन्टेन्ट-मेन्ट फैल गया है और उन्होंने समझ लिया है कि जब सरकार हमारी नहीं सुनती है कि उनकी जिस जिम्मेदार की पोस्ट है उस पर उनको ज्यादा तनख्वाह मिलनी चाहिये, तो वे भी चुप बैठे हैं और गाड़ी को ऐसे ही चलने देते हैं। आज डायरेक्ट रिक्लूट वाले कहीं से कहीं पहुंच गये हैं लेकिन जो बहुत सालों से उस जगह पर काम कर रहे हैं वे कहीं भी नहीं पहुंच पाये हैं। यह गवर्नमेंट ने रूलस बना दिये और उसके बाद सुप्रीम कोर्ट ने ऐसे फैसले दे दिये कि जो लोग Direct receiptment से सर्विस करते हैं, उन्हें 50 पर सेन्ट दे दो और इस तरह डायरेक्ट रिक्लूटमेंट को भी मौका दो। इस कारण इन सर्विसेज में बड़ा डिसकन्टेन्टमेंट है। कमेटी ऑन सर्वोर्डिनेट लेजिसलेशन में मैं जब था, तो मैंने कहा कि इन रूलस को बदलो और मैंने अपनी रिपोर्ट में यह बात कही है और इस बात को अनुभव किया है कि इन लोगों में डिसकन्टेन्टमेंट है। मैं बराबर टैक्स केसेज में एपियर होता था और तब मुझे मालूम होता था कि किस प्रकार एक आदमी का हैरिंगमेंट होता है और किस प्रकार उसे गुनाहगार माना जाता है। इतना बड़ा काम उसको भरना पड़ता है और कितना उस में टाइम लगता है और जिसको टैक्स देना चाहिए, वह टैक्स देता नहीं है। आज एक अच्छा होटल चलाने वाला है और बड़ी भारी दीनत कमाता है लेकिन वह टैक्स देने से फ्री है लेकिन नौकरी करने वाले को टैक्स देना पड़ता है। इसलिए उन्होंने समझ लिया कि नौकरी के पैसे तो हमारी डिग्री के पैसे हैं, और तरीकों से पैसा कमाओ। सब ने समझ लिया है कि तनख्वाह तो हमारी डिग्री की है, और तरीकों से पैसा कमाओ। इस-

लिए मैं यह कहना चाहता हूँ कि एक बहुत बड़ा इन्कलाव आएगा। आज नहीं आएगा, तो कुछ दिनों बाद आएगा क्योंकि आज एक गरीब यह देखता है कि उसके पास कुछ नहीं है और एक-एक शादी में 10 लाख रुपया खर्च हो रहा है, वेस्टफुल एक्सपेंडीचर हो रहा है। नाच हो रहे हैं, गाने हो रहे हैं और वहां बड़े-बड़े नेता लोग उपस्थित हैं और दूसरी तरफ एक गरीब आदमी नई दिल्ली के स्टेशन पर एक कोने में पड़ा हुआ सो रहा है। लोग अपनी कारों में घूम रहे हैं और उसके पास न खाने को है और न रहने को है। जब देश के अन्दर ऐसी हालत है, तो इन्कलाव आएगा। आज गरीबी की रेखा के नीचे कितने लोग हैं और इन की पेनी नजरों से हम बच नहीं सकते चाहे पार्लियामेंट के लोग हों या दूसरे लोग हों। हम आज वह आदर और सम्मान दुनिया की नजरों में नहीं रख पाए हैं, जो रखना चाहिए। मैं तो यह कहता हूँ कि आज आप इन्कम टैक्स से, डायरेक्ट टैक्सेशन से इतना रुपया ले सकते हैं कि आप को और दूसरे टैक्स बन्द करने पड़ेंगे लेकिन आज जो बड़े हाऊसेज हैं, उन्होंने ऐसे तरीके चुन लिये हैं कि उनको टैक्स कम देना पड़ता है। (व्यवधान) आप धंटी बजाइए। एक इन्कलाव आएगा और इस आप रोक नहीं सकते। यह मेरी जुबान से नहीं आएगा, यह अपने आप आएगा।

मंत्री जी ने यह कहा है कि वे एक काम्प्रोहैसिव बिल बाद में लाएंगे और यह बिल जल्दी में लाए हैं ताकि लोगों को राहत मिल जाए। आप इस बिल के द्वारा लोगों को राहत देना चाहते हैं लेकिन आप की जो काम करने वाली मशीनरी है, क्या वह राहत लोगों को देगी। सवाल आप की मशीनरी का है। आप राहत देना चाहते

(श्री मूलचन्द डागा)

हैं लेकिन राहत कौन देगा। आज इतना वेस्टफुल एक्सपेंडीचर हो रहा है लोगों के द्वारा लेकिन आप ने एक्सपेंडीचर टैक्स नहीं लगाया है। एक आदमी चार लाख रुपया शादी में खर्च करता है और डाउवरी देता है, उस पर कोई टैक्स नहीं है। तो यह जो टैक्स का इवेजन है, इसको आप नहीं रोक पाए हैं। जो समझदार हैं और जो अच्छे हिसाब-किताब पेश कर देते हैं और जो कम्पनी वाले हैं, वे आप को टैक्स ठीक तरह से नहीं देते हैं। और देता ही नहीं है। जो सीधे-सादे लोग होते हैं वे पकड़े जाते हैं। पकड़े जाने पर आप उनको छोड़ देते हैं। अखबार में आ जाता है कि इतने आपने छापे मारे, इतना बड़ा काम किया। जब पांच साल बाद आप से उनका रिजल्ट पूछा जाता है कि कितना सोना और कितना रुपया गवर्नमेंट को मिल गया तो पता चलता है कि कुछ नहीं।

श्रीमन्, एक कम्प्रीहेंसिव बिल आप ले कर जायें। अगर उसको आप लाते तो एक पार्लियामेंटरी कमेटी में उसकी जांच होती। मैं आज यहां कहना चाहता हूँ कि चाहे उभर के बैठने वाले हों, चाहे इधर के बैठने वाले हो, उनकी एक कमेटी में बजट फोरमेशन के बारे में इंकवायरी हो। अगर अलग-अलग डिपार्टमेंट के काम करने के तरीके, उसके एक्सपेंडीचर की पूरी जांच की जाए तो हमारे प्रशासन में सुधार आ सकता है।

आपके इस बिल के लिए मैं आपको धन्यवाद देता हूँ कि इसमें कुछ क्लोजिज ऐसे हैं जिनके जरिये से लोगो को राहत मिल सकती है। आपने एक समरी असेसमेंट की बात कही है। समरी असेसमेंट क्या होता

है? समरी असेसमेंट करने के बाद भी इन-कम टैक्स आफिसर अपना हिसाब पहले ही कर लेता है। इस प्रकार का जो समरी असेसमेंट होता है उससे आपको कोई लाभ नहीं मिलता है।

हिन्दुस्तान का जो हमारा आधार है, उसमें जो टेक्सेशन होता है उसमें इतना इवेजन होता है, इतना भारी इवेजन होता है कि हमारे यहां काला धन बढ़ता जा रहा है। इस काले धन के बढ़ने का क्या कारण है? इस अनअकाऊंटेबल मनी के लिए कौन अकाऊंटेबल है? गवर्नमेंट है। गवर्नमेंट कभी कोई स्कीम निकालती है, कभी कोई स्कीम निकालती है और लोगों को कहती है कि अपना काला धन जमा करा दो। आप सबसे डिक्लेअरेशन मांगिये कि उनके पास कितना धन और प्रापर्टी है। फिर आप उनको पेपर्स में शायी कीजिए। उसके बाद गरीब लोग छान-बीन करेगे कि किस के पास कितना धन है। उसके बाद आप उसकी जांच करिये। इससे गरीब ऊपर आयेगा और अमीर नीचे आयेगा। तब यह नहीं होगा कि एक आदमी भूख से मर रहा है और एक आदमी दवाई खा कर सो रहा है।

यह इनकमटेक्स ऐसी चीज है कि जब बजट आता है तभी बढ़ जाता है। इनकम टेक्स का कोई एक्सार्ट नहीं हो सकता क्यों कि किसी को नहीं मालूम कि कल को इनकम टेक्स कितना बढ़ जायेगा। यह तो बदलता ही रहता है। इसकी वजह से कोई आदमी इसका एक्सपर्ट नहीं बन सकता। अब आपने क्या किया है कि चार्टर्ड अकाऊन्टेन्ट रखने के लिए कहा है। 40 लाख की असेसमेंट वालों को चार्टर्ड अकाऊन्टेन्ट रखना मुकर्रर कर दिया है।

अब चार्टर्ड अकाउन्टेन्ट क्या करते हैं ? ये लोग कितने ईमानदार हैं ? उनको आप तीन-चार हजार रुपया दे दो और अकाउन्ट ठीक करवा लो। इनकम टैक्स आफिसर के घर को वे जानते हैं।

इसलिए श्रीमन्, मैं कहना चाहता हूँ कि आप जो भी कानून बनाइये, उसका इम्प्लीमेंटेशन अगर ठीक नहीं होगा तो वह कानून किताबों में ही रहेगा। कानून मकड़ी का जाल है जिसमें गरीब फंसता है और धनवान छूट जाते हैं। होशियार वकील वही माना जाता है जो इनकम टैक्स में छूट दिलवा देता है। उसकी बड़ी प्रतिष्ठा होती है। समापति महोदय, आप तो वेशभूषा से समाजवादी हैं और विचारों से भी समाजवादी हैं, आप इसको देखिए। इनकम टैक्स इसलिए लगाया गया था कि कालाधन नहीं बढ़ेगा। लेकिन यह बढ़ता ही जा रहा है। बीमारी बढ़ती जा रही है। आफिसर्स इतने लगा दिए हैं, काम कुछ नहीं हो रहा है। इसलिए जो कुछ कानून में बताया गया है उसको निष्ठा से पालन कराएँ। इसके बाद अमेंडमेंट जब पेश होंगे, दो चार सुझाव उस वक्त भी दूँगा। कानूनों का सही तरीके से पालन होना चाहिए। आज-कल कानूनों का पालन नहीं हो रहा है। जो आब्जेक्ट्स बताए गए हैं, वे हम प्राप्त नहीं कर पा रहे हैं।

श्री मनोराम बागड़ी (हिसार) : समापति महोदय, क्या श्री रामलाल जी का स्तीफा स्वीकार कर लिया गया है। काफी र्यूमर चल रही है।

श्री हरीश कुमार गंगवार (पीलीभीत) : र्यूमर चल रही है।

श्री रामविलास पासवान : लोग जानते के इच्छुक हैं। सरकार कन्फर्म करे।

श्री मनोराम बागड़ी : महत्वपूर्ण सवाल है। सारा देश बंद होने जा रहा है इस सवाल को लेकर। यह कोई मामूली बात नहीं है।

PROF. MADHU DANDAVATE (Rajapur) : Though my resolution was rejected by the House, Mr. Ram Lal has accepted it.

श्री बनारसी दास (बुलन्दशहर) : अधिष्ठाता महोदय, इस बिल को देख कर मुझे बहुत आश्चर्य हुआ कि इतने बड़े बिल को गवर्नमेंट रश-श्रू कर रही है। इससे सिप्लीफिकेशन होगा या कानूनों का और जंगल बनाया जाएगा। आखिर टैक्सेशन अमेंडमेंट बिल का मुख्य उद्देश्य क्या है। इसका मुख्य उद्देश्य होना चाहिए पब्लिक एक्सचेंजर में जो लोग टैक्स दे सकते हैं और जिनकी इम देश की सेना, इस देश का एडमिनिस्ट्रेशन, इस देश की पुलिस रक्षा करती है, जिनके परिवार की रक्षा करती है, वे अपनी रक्षा के लिए कितना टैक्स पब्लिक एक्सचेंजर अदा करते हैं। मैं दोहराना नहीं चाहता। श्री अग्रवाल ने विस्तार से बता दिया है। जिस तरीके से आज हवाई जहाज हाई-जैक हो रहे हैं, कुछ दिन पहले श्रीनगर से हुआ, आज चंडीगढ़ से हुआ, लगता है गवर्नमेंट पेरालाइज्ड है। इसी तरीके से इस देश की इकानमी को मौजूदा गवर्नमेंट के तत्वावधान में बुरी तरीके से हाई-जैक कर दिया है। इसका पहला लक्ष्य होना चाहिए था कि किस तरह से ब्लैक मनी को कम किया जाए। आज हम देखते हैं कि काला धन क्या है, वह तो कामधेनु है जिससे सभी तरह की इच्छाओं की पूर्ति होती है। हमें यह सोचना चाहिए कि हम एक-एक चुनाव में 50-50 लाख रुपया खर्च करते हैं, वह कहां से आता है। जब हमारे यहां मोनो-पोलीज कमीशन बना था...

(व्यवधान)

श्री गिरधारी लाल व्यास (भीलवाड़ा)
आपके पास कहां से आता है...

श्री बनारसी दास (बुलन्दशहर) : जी हां, यहां बैठकर हमारे पास आता है। हम लोग जब तक उत्तर प्रदेश में थे, और जब तक इस सरकार का पतन नहीं हुआ था, मैं वहां कांग्रेस पार्टी का जनरल सैक्रेटरी था और किसी ने बैंक से 5 हजार रुपये से ज्यादा कभी नहीं दिया। मैं 1967 तक की बात करता हूँ, हमने किसी एम पी को एक पैसा तक नहीं दिया। लेकिन जब से यह अनंतिकता हुई है, तब से आपको इसकी जरूरत है। जिन लोगों का सम्बन्ध जनता के साथ है, उनको पूंजीपतियों की आवश्यकता नहीं है।

श्रीमन्, हमारे अग्रवाल साहब ने कहा कि यहां फाइव स्टार कल्चर है। आपका कहना है कि हमारी एवरेज इन्कम 1200 रुपये के करीब है और एक आदमी इतना पैसा खर्च करता है। लेकिन मैं आपसे सहमत नहीं हूँ। आज आप दिल्ली में किसी होटल में चले जाईए, एक आदमी वहां चार-पांच हजार रुपया खर्च कर देता है। जितने दिल्ली में पूंजीपतियों के गैस्ट हाउसेज हैं, एक पूंजीपति या इंडस्ट्रियलिस्ट का होल्डिंग शेयर मुश्किल से 10 परसेंट है और उसका जो बच्चा एक साल का भी नहीं है, उसके नाम एक इम्पोर्टेड कार है। उसके कारण आज ब्लैकमनी का विस्तार होता जा रहा है। डेपिसिट फाइनेंसिंग के कारण इन्फ्लेशन होता है। पब्लिक सैक्टर में हमारा 31 हजार करोड़ रुपया लगा हुआ है और स्टील अथॉरिटी को ही यदि आप देखें तो एक साल में उसमें 4100 करोड़ रुपये का लॉस होता है। जबकि उसको बनाने के पीछे मंशा यही थी कि पब्लिक सैक्टर के जरिए से हमारी इका-

नामी जैनरेट हो, उसमें निरन्तर तरक्की हो। उसके बदले आज हम देखते हैं कि स्टील के ही दामों में पिछले दिनों चार-पांच दफा कीमतें बढ़ाई गईं। जब 1980 में यहां जनता गवर्नमेंट थी, उस समय लोहे के दाम 2 हजार रुपये टन के करीब थे, लेकिन आज पांच हजार रुपये टन हैं। पीछे लोहे को नीलाम कर दिया गया उसके बाद लोगों को मुनाफा कमाने के लिए 25 परसेंट कीमतों में इजाफा कर दिया गया। इसके कारण टाटा तथा दूसरी स्टील कंपनियों का विन्डफाल मिल गया।

आज ब्लैकमनी कैसे जनरेट होता है, जब अपने सूबे में मैंने इसकी जांच करने की कोशिश की तो मैं आपके नजदीक उत्तर प्रदेश में मेरठ डिवीजन की बात बताता हूँ, जहां खाण्डसारी कमिश्नर का हर यूनिट से एक साल में एक हजार रुपया बंधा हुआ है, इसी तरह उसके नीचे खाण्डसारी आफिसर का 500 रुपया बंधा हुआ है। यदि आप अंदाजा लगायें तो एक खाण्डसारी के डिप्टी कमिश्नर की एक साल के अन्दर, यदि वहां 100 यूनिट्स भी हुए तो ब्लैक इन्कम लगभग एक लाख रुपये हो गयी। वैसे हमारे देश में कई तरह के कानून बने हैं, लेकिन क्या कभी आपने यह जानने की कोशिश की कि इस देश में ब्लैकमनी का क्या कारण है। उसका कारण है हमारे इन्कम टैक्स आई टीज (व्यवधान) हमारे यहां जितने कारखाने हैं ..

श्री गिरधारी लाल व्यास :

(व्यवधान)

श्री बनारसी दास : मैं जानता हूँ, यहां इन्दिरा जी नहीं बैठी हैं... आपकी वफादारी की रिपोर्ट हम जानते हैं...

(व्यवधान)

यह देखिए इन* को आप... (व्यवधान)
में जानता हूँ, यह पार्लियामेंट का स्टेटस
है... प्रधान मंत्री जी के इस तरह के *
जिनका कोई **

(व्यवधान)

मैं आपसे निवेदन करना चाहता हूँ
कि यह इस पार्टी का डिस्प्लिन है... यह
दूध पीने वाले...

श्री गिरधारीलाल व्यास : सभापति
महोदय, यह कैसे बोल रहे हैं। बिल्कुल
इर्रॅलीवेंट बात कर रहे हैं। क्या ताल्लुक है
इसका क्या बिल से ?

श्री बनारसी दास : यह बीच में टोका
टाकी क्या उचित है ? कल परसों तक **
किया और यहां टोका टाकी कर रहे हैं।

सभापति महोदय : आप दोनों बुजुर्ग
हैं, कृपया शांत रहिये।

श्री बनारसी दास : मैं यह कह रहा
था कि इस बिल का मुख्य लक्ष्य होना
चाहिये था कि किस तरह एक्सचेंजर की
इन्कम बढ़े, इनप्लेशन रुके और साथ साथ
इवेजन रुके और ब्लैक मनी का जँनरेशन
कम हो। ब्लैक मनी कोई स्टेविल नहीं है।
आज कोई इंडस्ट्रियलिस्ट, कोई व्यापारी
या कोई व्यक्ति चाहे डिजली विभाग में
जाये, चाहे लाइसेंस प्राप्त करने के लिए
जाय जो मनी जायगा वह ब्लैक हो जायगा
और जब सिनेमा घर, रेस्तरां या फाइव
स्टार होटल में जायगा तो व्हाइट हो
जायगा। तो हमें सोचना चाहिये कि
इनप्लेशन को कैसे रोका जाय, डेफिसिट
फाइनेंसिंग को किस तरह से रोका जाय।

आज जरूरत इस बात की है कि एक
कमीशन मुकर्रर किया जाय जो कारखानों
में इस बात को देखें कि आज जो इन्वेन्टरी
है, रा-मँटीरियल है इसकी खरीद के अन्दर
कितना किक बैंक है और फिनिशड गुड्स में
कितना कन्सीलमेंट है। आप इसकी जांच
करें तो 20 परसेंट इन्वेन्टरी में और 2
परसेंट फिनिशड गुड्स के अन्दर, चाहे
प्राइवेट सैक्टर हो या पब्लिक सैक्टर हो,
कीमतें बढ़ जाती हैं। अगर सरकार एक
कमीशन मुकर्रर करें तो बड़ी आसानी से
पता लगाने के बाद 20 परसेंट कीमतों को
कम किया जा सकता है।

आज दिल्ली में जमीन की कीमत
5,000, 10,000 रु. प्रति स्कवायर मीटर
है। हिसाब लगाया जाय नई दिल्ली के
अन्दर जो बड़े मकानों में रहते हैं उन
जमीनों की क्या कीमत है और उस जमीन
से कितनी इन्कम हो सकती है। आज इस
बात की आवश्यकता है, जबकि दिल्ली
जैसी नगरी में जो देश की राजधानी है,
एक तरफ तो यहां आलीशन इमारतें हैं
और दूसरी तरफ आसमान के साये के नीचे
लोग सोते हैं। तो क्या कानून नहीं बनाया
जा सकता है कि जमीन किसी के पास 300
गज से ज्यादा नहीं होगी? और चाहे
मिनिस्टर हो या इंडस्ट्रियलिस्ट हो सब
छोटे मकानों के अन्दर रहेंगे? 1957 में
मैंने ए.आई.सी.सी. में प्रस्ताव रखा था
जवाहरलाल नेहरू जी तीन मूति भवन
छोड़ कर छोटे मकान में रहें, मिनिस्टर
छोटे मकान में रहें। मेरा प्रस्ताव, उस
समय कांग्रेस एक जानदार जात थी, 8
वोट से गिर गया। हो-ची-चिन्ह दो कमरे
के मकान में रहते थे। आज सर्वे किया
जाय कितने इंडस्ट्रियलिस्ट्स ने गेस्ट हाउस
किराये पर लिये हैं? अगर आप साउथ

*Expunged as ordered by the Chair.

** Expunged as ordered by the Chair.

(श्री बनारसी दास)

दिल्ली में देखें, मैं जानता हूँ एक-एक पूंजीपति ने किराये के मकान के अन्दर एक-एक करोड़ रु. खर्च किया है।

हो क्या रहा है? बड़ी-बड़ी कम्पनियां होल्डिंग कम्पनियां हैं, उन्होंने लोन ले रखा है करोड़ों रु.। वह लोस में रन कर रही हैं और उससे दूसरी कम्पनियां रन की जा रही हैं। मूंधरा पर यही इल्जाम था जब दास कमीशन बनाया गया था और मूद्रड़ा को सजा दी गई थी। आज क्या है? और जितने पूंजीपतियों की कम्पनियां हैं वह इंडस्ट्रियल फाईनेन्स कारपोरेशन और फाइनेन्शियल इंस्ट्रुक्शन्स से सस्ते ब्याज पर रुपया लेती हैं। आज हर जगह कम्पनियों में फिक्सड डिपोजिट हैं। बहुत सी ऐसी कम्पनियां हैं जो गरीब लोगों का रुपया डिपोजिट करती हैं और लोगों को इन्टरेस्ट नहीं मिलता है। लोगों का पैसा वापिस करने में उनसे रसीद ज्यादा लिखाकर उनका रुपया अदा किया जा रहा है।

मैं निवेदन करूंगा कि एक उच्चस्तरीय कमीशन नियुक्त किया जाये और जितने इंडस्ट्रियल हाउसेज हैं उन सब की जांच की जाये कि 30 सालों में उनकी किस तरह से ग्रोथ हुई है और किस तरह से उन्होंने एस्टेट ड्यूटी और वैल्यू टैक्स से बचने की कोशिश की है। साथ ही इस बात को भी सोचना चाहिये कि जो गरीब लोग इन्फ्लेशन की वजह से आज वैल्यू टैक्स में आते हैं, उनको उससे मुक्त करना चाहिये।

आज इस बात की आवश्यकता है कि जो लोग बियांड देयर मीन्स रह रहे हैं, जाहिर है कि उनकी इनकम ज्यादा है, और

वह इनकम उनकी ब्लैक मनी ही ही उसकी तरफ ध्यान दिया जाये। जब वांछू कमीशन बंटा था तो उसने ब्लैक मनी और पैरेलल इकनामी की बात कही थी, उसके बाद एल के भा कमेटी बैठी थी और उसके बाद दूसरा कमीशन बैठा। कमीशन बैठते लेकिन उनकी रिपोर्टों को कोल्ड स्टोरेज में रख दिया जाता है।

मैं निवेदन करूंगा कि यह बिल सिम्पलीफिकेशन के लिये नहीं है, बेहतर होगा कि इस बिल के विचार की पोस्टमोन किया जाये और विस्तार के साथ इस पर सब दलों से विचार-विमर्श के बाद फिर एक बिल लाया जाये जो कि हमारे इस आर्थिक ढांचे में आमूल परिवर्तन कर सके, रिस्ट्रक्चर कर सके।

श्री सतीश अग्रवाल ने सुझाव दिया है कि आज जो तालाना बजट है, वह बे-मायने हो गया है। प्लानिंग कमीशन स्ट्रैटेस को और सब जगह उनकी क्लियरेंस करता है। अभी छवें फाइनेन्स कमीशन की रिपोर्ट आई, इस में एक साल का स्टेट्स को पैमाने देने का कोई औचित्य नहीं है। कई स्टेट्स ने इसके बारे में आर्गु की है। फेडरल स्ट्रक्चर में इस बात की बड़ी आवश्यकता है कि जो स्टेटुअरी कमीशन हैं, जिनको संविधान के अनुसार ताकत दी गई है, उनकी रिपोर्टों को पूरे तरीके से कार्यान्वित किया जाये। तो वह एक साल का रुपया हर स्टेट को दिया जाना चाहिये, फाइनेन्स कमीशन की रिकमेंडेशन 4 साल के लिये नहीं, पूरे 5 साल के लिये हो।

इसलिये मैं निवेदन करूंगा कि एक हाई कमीशन मुकर्रर किया जाये जो यह देखे कि किस तरह से मोनोपली घटी है, बढ़ी है और कितने और लोग मोनोपालिस्ट

बने हैं और किस तरह से आज कानून का इवेजन कर के ये लोग पब्लिक मनी को कम्पनीज के खर्च के नाम पर अपने एशो-ग्राराम और दौलत बढ़ाने के लिये खर्च कर रहे हैं, तभी इसकी उपयोगिता होगी।

श्री राम सिंह यादव (अलवर) : माननीय सभापति जी, मैं माननीय वित्त मंत्री जी का इस विधेयक को सदन में प्रस्तुत करने के लिये धन्यवाद करता हूँ। मुझ से पूर्व माननीय श्री सतीश अग्रवाल ने अपने भाषण में निश्चित तौर से यह सही कहा कि पब्लिक एकाउन्ट्स कमेटी ने बार-बार वित्त मंत्रालय को और भारत सरकार को इस बात के लिये आगाह किया है कि हमारे टैक्सशन लाज का साधारणीकरण हो। उसका तात्पर्य यह है कि जिस उद्देश्य से टैक्सेशन लाज वह देश में लागू करते हैं, उस उद्देश्य की हमको प्राप्ति हो।

मात्र उद्देश्य यह है कि जिनके पास सम्पत्ति है, एस्सेट्स हैं और जो टैक्स के सेंट में आते हैं, उन लोगों के बारे में हमारे वित्त मंत्री, वित्त मंत्रालय और कर-निर्धारण करने वाली संस्था को, अधिकारीगण का यह सही ज्ञान हो सके कि वास्तव में इस देश में कौन ऐसे लोग हैं जो वैल्यू टैक्स में आते हैं। इस बात को भी ठीक व्यवस्था नहीं है कि कर की वगूली जल्द हो और एक निश्चित मापदंड के अनुसार हो।

हमारी कर-प्रणाली का सब से बड़ा दोष यह है कि जिन व्यक्तियों के बारे में ग्राम आदमी भी जानता है कि उनकी आय इतनी है कि उसपर टैक्स लगाया जा सकता है, उनके बारे में कर निर्धारित करने वाली और कर वसूल करने वाली संस्था को ज्ञान नहीं है। इसके अलावा हमारे देश में ऐसी

बड़ी-बड़ी कंपनियां हैं, जिन पर वैल्यू टैक्स लागू होना चाहिए। अगर मंत्री महोदय उनके पिछले पांच वर्ष के एसेसमेंट आडर मगाकर देखें, तो उन्हें मालूम होगा कि ऐसी करोड़पति कंपनियां एक पैसा टैक्स भी नहीं देती है, हालांकि माननीय सदस्य सोचते होंगे कि वे करोड़ों रुपए टैक्स में देती होंगी। यह कल्पना भी नहीं की जा सकती कि ऐसी कंपनियां कोई टैक्स नहीं देती है।

यदि ऐसी अवस्था हो और वित्त मंत्री तथा वित्त मंत्रालय कुछ न कर सकें, तो इसका अर्थ यह है कि या तो कानून में कोई कमजोरी है या कर-निर्धारण करने वाली संस्था की कार्य प्रणाली में कोई त्रुटि है। इस बारे में गंभीरता से विचार करने की आवश्यकता है कि इस बार में किस तरह सुधार किया जा सकता है।

सभापति महोदय, आपको विशेष ज्ञान होगा कि आज जो इनकम टैक्स वसूल हो रहा है, उसका बहुत बड़ा परसेंटेज केवल सरकारी कर्मचारियों से वसूल होता है और वह अपने आप वसूल होता है, क्योंकि सैलेरी के पेमेंट के साथ इनकम टैक्स का डीडक्शन हो जाता है। इस थोड़े से पैसे को वसूल करने के लिए इतनी बड़ी एजेन्सी रखी हुई है। इनकम टैक्स आफिसर्स, असिस्टेंट इनकम टैक्स आफिसर्स, इन्स्पेक्टर, रिविजन और अपील आदि एस्टाब्लिशमेंट के खर्च और इनकम टैक्स की एक्जुग्रल रीकवरी में कोई बहुत बड़ा अन्तर नहीं है। कुछ थोड़ा-सा रुपया वसूल करने के लिए इतना अधिक हाया खर्च किया जा रहा है।

वर्तमान नियमों के अनुसार 15,000 रुपए पर इनकम टैक्स लगा जाता है। लेकिन जो आदमी दिल्ली या जयपुर में साधारण जीवन व्यतीत करता है और

(श्री राम सिंह यादव)

जिनके परिवार में पांच सदस्य हैं, उसको खर्चा दो हजार रुपए प्रति-मास से कम नहीं हो सकता। सरकार को इनकम टैक्स का निर्धारण करते हुए जीवन की वास्तविकता को देखना चाहिए। जैसा कि माननीय सदस्य ने अभी कहा है, वकील और इनकम टैक्स एक्सपर्ट ऐसी सलाह देते हैं, जिससे इनकम टैक्स का इवेजन होता है। यदि सरकार चाहती है कि लोग सही रिटर्न फाइल करें और टैक्स का इवेजन न हो, तो उनको प्रॉक्टिकल तरीके से सोचना चाहिए और बेस को 15,000 रुपए से बढ़ाना चाहिए। औसत परिवार पर जो खर्चा होता है, उसको ध्यान में रखते हुए सरकार इस बारे में निश्चय करें।

15.00 hrs.

उसी पर आप इपकम टैक्स का स्लैब कायम करेंगे। इसके साथ-साथ इनकम टैक्स के थोड़े से रुपये की वसूली के लिए जितना समय आप के आफिसर देते हैं वह आप के आफिसर्स और उनका सारा कुछ उन कुछ असेसिज के बारे में जाता है जिनकी इनकम एक लाख रुपये साल से कम है। ऐसे असेसिज के ऊपर आप ज्यादा ध्यान दे रहे हैं, ज्यादा आफिसर्स को लगाया हुआ है और ज्यादा समय लगा रहे हैं। जो बहुत बड़े असेसिज हैं उनके कंसेज आप के यहां पेंडिंग में चले जाते हैं। उनका एक्जुमुलेशन होता रहता है। वह अपील में हाईकोर्ट और सुप्रीम कोर्ट तक चलते रहते हैं। इसलिए आप को देखना यह है कि जहां आप ने 25 हजार से 50 हजार रुपये की आमदनी तक के समरी असेसमेंट किए हुए हैं क्यों नहीं उसको 50 हजार से 1 लाख रुपये तक की सीमा तक ले आते हैं और उनका समरी

असेसमेंट क्यों नहीं करते हैं? जिस तरह से आप ने यहां देखा है कि 25 हजार से 50 हजार तक की इनकम का असेसमेंट सही आ रहा है, आप की इनकम में कोई कमी नहीं आई है, वसूली में कमी नहीं आई है इसी तरह से आप मह भी प्रयोग करके देखिए, 50 हजार से 1 लाख तक की आमदनी का जो असेसमेंट है उसको समरी असेसमेंट के अंदर ले आइए।

मैं यह भी निवेदन करूंगा कि पब्लिक एकाउंट्स कमेटी ने बार-बार इस बात को कहा है कि टैक्स स्लैब जितना साधारण होगा उतना ही उसका अधिक से अधिक लाभ आप को मिलेगा। आप ने इसमें कुछ प्रयत्न किया है कि उसका कुछ लाभ मिले। कोई कोई जो प्रावधान आप ने किया है उसमें आप की नीयत यह भी रही है। जिस तरह से गवर्नमेंट एम्पलाई सरकार से मकान बनाने के लिए कर्जा लेता है और सरकार को जो ब्याज देता है वह आम तौर पर बैंक के रेट से कम होता है, सरकार अपने एम्पलाईज को एक कंसेशन देती है, इसी तरह से दूसरे जो कारपोरेशंस या कम्पनीज के एम्पलाईज हैं उनको भी कम्पनी या कारपोरेशन रिड्यूस्ड रेट पर कर्जा देता है तो आपने उस रेट को एरहैंस करके उनके ऊपर टैक्स लगाने की बात जो सोची है और एम्पलायर की आमदनी में, रेट आफ इंटरेस्ट जो बैंक का होता है उसी रेट से कैलकुलेट करके, जोड़ते हैं इससे वह इंसेंटिव जो एम्पलायर को है अपने एम्पलाई को कंसेशनल रेट पर मकान बनाने के लिए कर्जा देने का, वह इंसेंटिव उसको नहीं मिलेगा और एम्पलाईज को मकान बनाने के लिए कम ब्याज पर कर्जा नहीं मिल सकेगा। इस बात की जानकारी आप कर सकते हैं कि एम्पलायर ने उसे जो रुपया दिया वह फेक तरीके से तो नहीं दिया,

कोई फाड तो नहीं किया, लेकिन अगर वह वोनाफाइडी तरीके से कारपोरेशन या कम्पनी अपने एम्पलायी को मकान बनाने के लिए रुपया देती है तो उसका रेट आफ इंटरेस्ट जो 6 परसेंट है और आज आप का बैंक रेट 19 परसेंट है, तो आप 13 परसेंट और उस एम्पलायर से उसकी आमदनी में जोड़ कर लेना चाहते हैं, इससे उसको कोई इसेन्टिव नहीं रह जायगा। इसलिए यह जो प्रावधान करने जा रहे हैं इसके बारे में भी आपको सोचना जरूर पड़ेगा क्योंकि देश के अन्दर जो सबसे बड़ी आवश्यकता है और जो हमारी पार्टी ने स्लोगन दिया है कि रोटी कपड़ा और मकान आम आदमी को हम देना चाहते हैं जिसके अन्तर्गत वह एम्पलायर अपने एम्पलाई को मकान के लिए कर्जा देना चाहता है और वह शत प्रतिशत ब्याज पर देना चाहता है, उसके बारे में टैक्स के माध्यम से एम्पलायर से आप और वसूल करेगे तो इसमें कोई अचिंत्य प्रतीत नहीं होता है। मैं आशा करता हूँ कि आप इस पर पुन-विचार करेंगे।

वैल्थ टैक्स के बारे में माननीय वित्त मंत्री जी ने मार्च में जो बजट पेश किया था उसमें ट्रस्ट्स के बारे में और इस तरह की संस्थाओं के बारे में जिन्हें कि आम तौर से टैक्स को बचाया जाता था, उनके बारे में बहुत अच्छी तरह से सोचा था। लेकिन आपने इसमें ऐसे जो फिल्म शूटिंग के लिए काम करने वाले नान-रेजीडेंट इंडियन्स को यहां पर एलाऊ करके उनको जो छूट देने का काम किया है इसमें क्या तात्पर्य है और इससे आम गरीब आदमी को क्या फायदा हो रहा है? फिल्मों में काम करने वाले फिल्म प्रोड्यूसर्स या फिल्म ऐक्टर्स वही आदमी होते हैं जो लाखों करोड़ों में बात करते हैं। ऐसे आदमियों को सुविधा देने से

मैं समझता हूँ आम आदमियों को कोई लाभ नहीं मिलता है। इसलिए आपने इसमें यह जो अपवाद किया है कि ऐसी कम्पनियां जो यहां पर रजिस्टर्ड हैं जिनके मालिक विदेशों में रहते हैं, यहां के सिटिजेन नहीं हैं या सिटिजेन हैं तो यहां नहीं रहते हैं, नाने-रेजीडेंट्स हैं उनकी अगिंस के लिए आप जो उनको लाभ दे रहे हैं उससे आम आदमी को कोई राहत नहीं मिलेगी।

इसके साथ ही आप का एस्टेट ड्यूटी टैक्स इस देश के अंदर सबसे अधिक परेशानी और पेचीदगी पैदा करने वाला है और इसके प्रावधानों को लागू करते समय आम तौर पर भ्रष्टाचार को भी बढ़ावा मिलता है। इसलिए इसके बारे में भी आप कोई तजवीज सोचें! जब आदमी जोवित हो, आप उसकी प्रापर्टी का मूल्यांकन करवा दीजिए जिससे कि उसके मरने के बाद यह नीबत ही न आए कि अर्थी को निकालने से पहले तलाशी होने लगे कि कहीं जेवर तो नहीं छिपा दिए हैं या कोई दूसरे वैल्युएबल असेट्स तो नहीं छिपा दिए गए हैं। मेरा सुझाव है कि एस्टेट ड्यूटी टैक्स से संबंधित है जो ऐक्ट है उस पर आप गम्भीरता के साथ विचार करें। पी ए सी ने भी अपनी सफारिश में कहा है कि इस एस्टेट ड्यूटी टैक्स से आमदनी बहुत कम है और आम आदमी को जो परेशानी इसके कारण उठानी पड़ती है, वह बहुत ज्यादा होती है। जो कर-निर्धारण करने वाली एजेंसीज हैं वह ऐसे आदमियों को भी नोटिस दे सकती हैं, जोकि इसके नेट में नहीं आते, और इस तरह से उनकी नींद भी हराम कर सकती हैं। इसलिए मेरा सुझाव है कि संबंधित व्यक्ति की लाइफ टाइम में ही उसकी प्रापर्टी का असेसमेंट हो जाए या फिर आप 50 या 55 साल की कोई उम्र फिक्स कर दीजिए

(श्री रामसिंह यादव)

कि उसके बाद प्रापर्टी का सेअस्मट कर लिया जायेगा और उसके बाद अगर कोई एक्शन होता है तो उसको भी उसमें जोड़ दिया जायेगा अन्यथा वही रहेगा—इस प्रकार का कोई अमेन्डमेंट मन्त्री जी को लाना चाहिए। मैं समझता हूँ जो टैक्सेशन के एक्सपर्ट हैं व भूतपूर्व तथा मौजूदा वित्त मन्त्री ने भी समय-समय पर इस बात का जिक्र किया है कि टैक्सेशन लाज को और अधिक सिप्लीफाई करने की आवश्यकता है। यदि एस्टेट ड्यूटी के सम्बन्ध में आप इस तरह का अमेन्डमेंट लायेंगे तो समाज का प्रत्येक वर्ग जोकि इससे प्रभावित हो रहा है, उसका स्वागत करेगा।

टैक्स के बारे में जहां आप छूट दे रहे हैं, उसके साथ-साथ पाबंदियां भी हैं, कुछ रिगरेस प्राविजन्स भी लागू कर रहे हैं। यह भी कहा जाता है कि ब्लैक-मनी बढ़ रहा है लेकिन ब्लैक-मनी के बारे में आपको सोचना है कि ब्लैक-मनी का अर्जन क्यों होता है और उसको कैसे रोका जा सकता है। जब तक ब्लैक-मनी के एक्शन को आप उसी लेवल पर नहीं रोकेंगे तब तक आगे चलकर उसको रोकना मुश्किल होगा। इसलिए जो हमारी संबधित एजेंसीज हैं, जिनको इसे रोकने का उत्तरदायित्व सौंपा गया है क्या उन्होंने इस तरह की व्यवस्था की है जिससे कि ब्लैक-मनी के अर्जन को रोका जा सके? हमारे भूतपूर्व वित्त मन्त्री ने वेयरर बाण्ड स्कीम चालू की थी जिसके सम्बन्ध में उस समय विरोधी सदस्यों ने बहुत सी शंकायें व्यक्त की थीं लेकिन बाद में वह निमूल सिद्ध हुई। हजारों करोड़ का ब्लैक-मनी जो था, जोकि पैरेलल एकोनामी बन रहा था, और जो इन्फ्लेशन

लाने के लिए भी जिम्मेदार था, उसको कंट्रोल करने में उस स्कीम से बड़ी सहायता मिली थी। वेयरर बाण्ड स्कीम केवल इसी देश में नहीं चली, कम्युनिस्ट कंट्री चाहना में भी इस स्कीम को चालू किया गया था। अतः ब्लैक-मनी को कंट्रोल करने और चैनलाइज करने के लिए प्रभावशाली कदम उठाने की आवश्यकता है, इस प्रकार की वालंटरी स्कीम्स होंगी, समय-समय पर रिगरेस लाज के साथ-साथ ब्लैक-मनी को रेग्युलर चैनल में लाकर कंट्रोल करना होगा। मैं उम्मीद करता हूँ आप इसके बारे में गम्भीरता पूर्वक सोचेंगे और कोई साहसिक कदम उठावेंगे।

इन शब्दों के साथ में इस विधेयक का समर्थन करता हूँ जोकि सदन में पेश किया गया है और वित्त मन्त्री जी को इसके लिए धन्यवाद देता हूँ।

श्री हरीश कुमार गंगवार (पीलीभीत): माननीय सभापति जी, टैक्सेशन लाज अमेन्डमेंट बिल के वाद-विवाद के अवसर को मैं केवल इस मुद्दे के साथ अपने को सीमित रखूंगा, जो काले धन के नाम विख्यात है।

श्रीमन्, यों, करने लिए पूंजीपतियों, स्मगलर्स और दूसरे लोगों के नाम लिए जाते हैं कि यह काला धन पैदा करने वाली मशीनें हैं। काले धन के समानान्तर आर्थिक व्यवस्था इस देश में चलने में इनका बड़ा हाथ है। परन्तु मेरा कहना यह है कि बहुत बड़ा हाथ आज हमारी चुनाव प्रणाली का है, इस काले धन को बढ़ाने में। वह ऐसे है कि 1969 से पहले चुनाव हम लोगों ने भी लड़े, लेकिन उसके बाद पैसे का रोल चुनाव में बढ़ गया। पहले एक एम.एल.ए. को जीप कभी नहीं मिला करती थी, लेकिन आज 10-20 जीपें लेकर एम.एल.ए. चुनाव में निकलता है। खाने-पीने और उसके

साथ-साथ पैसे का भरपूर प्रयोग किया जाता है। पालियामेंट के चुनाव में अगर कोई विशेष व्यक्ति हो तो एक करोड़ रुपया भी खर्च कर दिया जाता है। पता नहीं चुनाव के अन्दर जो इतने अरब रुपए खर्च हुआ होगा, कहां से आयेगा—यह सोचने की बात है। इसलिए मैं कहता हूँ कि 1969 में प्रधान मंत्री जी के आने के बाद से इसकी दिशा ही बदल गई है। अब चुनाव प्रतिष्ठा से नहीं जीता है, पैसों से जीता जाता है, जिसकी वजह से ब्लैक-मनी बराबर बढ़ती जा रही है और उस पर हमें अंकुश लगाने की आवश्यकता है। जो बड़े-बड़े प्रतिष्ठान हमको पैसा देते हैं, हमसे मेरा हलिंग पार्टी से है, उनकी चीजों के दाम बढ़ा दिए जाते हैं, इस प्रकार उनकी धर्मदानी भी बढ़ जाती। मैं श्रीमन्, यदि इसको और ज्यादा खींचूंगा तो लोगों का कष्ट होने लगेगा, इसलिए मैं इसको इतने तक ही सीमित रखता हूँ। ... (व्यवधान)

मुझे ऐसे युवाओं से बड़ी परेशानी होती है, जो हर एक को बोलते हैं ... (व्यवधान) ... मैं चाहता हूँ कि चुनाव का सारा खर्चा चुनाव कमीशन तय करे, वहन करे और उसको खर्च कराए। पालियामेंट में इस प्रकार का कानून आना चाहिए कि किसी को एक पैसा लगाने की जरूरत नहीं है और सारा खर्चा सरकार वहन करेगी। इलैक्शन कमीशन के जरूर से उसको खर्च कराएगी। तब ही कुछ कन्ट्रोल हो सकता है। अन्यथा यह चोर-बाजारी और कालाधन बढ़ता रहेगा, इसको कोई रोक नहीं सकता है।

15-14 hrs.

[MR. DEPUTY SPEAKER

In the chair

उपाध्यक्ष महीदय, दूसरी बात मैं यह कहना चाहता हूँ कि सरकार द्वारा काले

धन पर छापा मारने के लिए प्रावधान किया गया है। जो व्यक्ति काले धन की सूचना देगा, उसको इनाम दिया जाएगा। ढाई प्रतिशत उसको शुरू में मिलेगा और बाकी साढ़े-सात प्रतिशत बाद में मिलेगा, ऐसा प्रावधान आप ने किया है। यह ठीक है और इस तरह का इन्सेन्टिव जरूर दिया जाना चाहिये ताकि अधिक से अधिक लोग मुखबिर करे और वह पैसा उजागर हो सके जो काले-धन के नाम पर दबा हुआ है। लेकिन यदि आप उनका उत्साहबधन नहीं करेंगे, उनकी सुरक्षा नहीं करेंगे, उनके साथ अन्याय करेंगे तो वे हतोत्साहित हो जायेंगे, अपनी ड्यूटी पूरी नहीं कर पायेंगे, देश के प्रति जो बहुत उत्तरदायित्व निभा रहे हैं, करोड़ों और अरबों रुपये के काले धन का पता लगा कर दे रहे हैं, आप के इस तरह के व्यवहार से उनका दिल टूट जायेगा और वे आगे पता नहीं लगायेंगे।

वास्तव में क्या हो रहा है?

एम. बलराज और रामलक्ष्मण गोयल अ यकर विभाग के दो बहुत बड़े मुखबिर हैं, मद्रास और बम्बई के सैकड़ों केस इन्होंने पकड़वाये हैं लेकिन उन्हें आप ने इनाम का पैसा नहीं दिया और वे 14 अगस्त, 1948 से बोट क्लब पर भूखहड़ताल पर बंठे हुए हैं। उनकी मांगें क्या हैं?

श्री हरीश रावत (असमोड़ा) : आप ने जरूर भड़काया होगा।

श्री हरीश कुमार गंगवार : भड़का तो आप को भी दूंगा। आप हमको न भड़काय तो ज्यादा अच्छा होगा।

इन्होंने प्रेस कान्फरेंस की और बकायदा वक्तव्य दिया है कि इनका लाखों रुपये

(श्री हरीश कुमार गंगवार)

का पुरस्कार निकलता है जो इस लिये इनको नहीं दिया जा रहा है, क्यों इन्होंने आयकर के भ्रष्ट अधिकारियों के आगे घुटने नहीं टेके तथा उनकी चमचागिरी नहीं की, उल्टे उनके काले कारनामों का मंडा फोड़ कर दिया है। आज मजबूर होकर वे दोनों व्यक्ति 13-8-1984 से अनिश्चित कालीन भूखहड़ताल पर बोट क्लब पर बैठे हैं। उनका यह भी कहना है कि जब वे आयकर विभाग को किसी केस की सूचना देते हैं तो उनको विभाग की तरफ से कोई रसीद नहीं दी जाती है। उस इन्फॉर्मेशन के आधार पर जो उनके द्वारा दी गई है उससे फार्म तो भरवा लिया जाता है लेकिन उस सूचना के दिये जाने का कोई रसीद उनको नहीं दी जाती। उस सूचना के आधार पर छापा मारने के बाद इनाम किसको दिया जाय, उसके बारे में अधिकारी तय करते हैं। उन्होंने अपने वक्तव्य में कहा है—

आयकर विभाग वाले सूचना प्राप्ति की कोई रसीद नहीं देते हैं, इस प्रकार आगे चलकर पुरस्कार सही व्यक्ति को न देकर अपने किसी चहेते को देने का जुगाड़ लगा लेते हैं। मामलों को गोपनीय रखा जाता है, मुखबिरों को मामलों की प्रगति का ज्ञान नहीं रहता, आकलन, कर निर्धारण दण्ड दिया जाता है जिसकी कोई निश्चित अवधि नहीं होती। इस प्रकार कई मामलों में करोड़ों के मामले लाखों और लाखों के मामले हजारों के आंकड़े दर्शाते हैं।

28-5-1984 को यू. एन. आई. द्वारा आयकर विभाग की ओर से यह समाचार दिया था कि मुखबिरों को पहले की भांति करों की वसूली तक (जिसमें वर्षों लग जाते हैं) का इन्तजार नहीं करना पड़ेगा।

मुखबिरों को ढाई प्रतिशत पुरस्कार छापे मारे जाने के तुरन्त बाद दे दिया जायेगा और बाका साढ़े सात प्रतिशत पुरस्कार अगर निरीक्षक निदेशक चाहे तो वह भी दे सकता है। यह समाचार मात्र प्रलोमन सिद्ध हुआ, बल्कि मुखबिरों को बेवकूफ बनाने के लिये यह समाचार दिया गया था।

उपाध्यक्ष महोदय, काले धन को बाहर निकालने के काम में जो लोग लगे हैं वे अपनी जान जोखिम में डाल कर यह काम करते हैं। उनको अपनी जान की सुरक्षा का डर रहता है। ऐसी सूरत में उनके साथ न्याय होना चाहिये। उनका कहना है कि ऐसे 27 कैरेज हैं जिनमें गवर्नमेंट की तरफ से पुरस्कार नहीं दिया गया है। अगर सभी मामले असफल पाये गये या मामलों को रफा-दफा कर दिया गया या किसी बोगस एजेंट द्वारा पुरस्कार हड़प कर लिया गया तो उसकी जांच की जाय। अगर ये मामले असफल पाये गये, तो मुखबिर पर धारा 182 के अन्तर्गत कोई कार्यवाही क्यों नहीं की गई पुरस्कार इसलिए हड़प लिया जाता है क्योंकि सूचना की पावती की रसीद नहीं दी गई। मेरा निवेदन है कि यह रसीद दी जाए।

श्रीमन् मंत्री जी कहते हैं कि स्पेसिफिक केसेज दीजिए, तो हम जांच करा लेंगे। तो मैं कुछ स्पेसिफिक केसेज दे देता हूँ और उसके बाद समाप्त कर देता हूँ। इन केसेज की आप जांच करा नें।

1. Shri Lachmandas Lakshmi Chand, Bombay, given on 30.11.67, by INL/165/N.

2- Messrs. Bhojraj Hassan Pvt. Ltd. Bombay, dated 30.11.67 (G.A./INF/49/N)

3. Shri Vensimal Kala Chand, Bombay, Dt. 30.11.67.
4. B. H. Laungani (Seven Partners), Bombay 67 dated 29.5.69 and 29.11.69 to A.D.I. (INF/213/C.S)
5. Tikamdas & CO. (Seth Kishandas Vadhumal) dt. 17.2.66 (INF/276/N) 70.
6. Kanaya Lal Vashumal Bros. dt. 17.2.66 (INF/277/K).
7. Jayandmal (Prop. Deepak Hotel, Dadar) dated 14.7.66 (INF/160).
8. G. R. Monani (Peacock Palace), very important case, dated 2.1.1966 (EVP/22/M) (Central).
9. Choksi Kirttilal Jaisingh Lal, Jewellers Dt. 2.1.66.
10. M/s. Hemchand Mohanlal & CO. Dt. 2.1.66
11. M/s. Chandra Kumar Umichand, Jewellers Dt. 2.1.66.
12. M/s. Choksi Kirrttilal Jaisingh Lal, Jewellers, dt.2.1.66.
13. M/s. Hemchand Bhatia, Diamond Merchant, dt. 23.12.66 (INF/269/N).

MR. DEPUTY-SPEAKER : What is it that you are reading? Instead of reading it, you can write a letter to the Minister, or give this statement to the Minister.

SHRI HARISH KUMAR GANGWAR : The officers have already taken this statement. But they have not done anything. That is why I am mentioning it.

MR. DEPUTY-SPEAKER : You can write to the Minister.

SHRI HARISH KUMAR GANGWAR : I will send it to him. There are 27 cases here.

मैसर्स मनचेती फाइनेन्स कारपोरेशन (ग्रुप) पद्रास पर एम. बलराज की सूचना पर 22-2-82 को छापा मार कर 10.5 लाख रुपया, 23 लाख रुपये के बैंक खाते तथा 35 लाख रुपये की वोगस कम्पनियों को पकड़ा गया। इसमें भी उनको उचित राशि इनाम की नहीं दी गई। इसी तरीके से मद्रास में मैसर्स भगवान दास रामचन्द्र वजाज (फाइनेन्सर) पर छापा मारकर लगभग 60-70 लाख रुपये के काले धन को पकड़ा गया था लेकिन इसमें भी कोई इनाम मुखबिर को नहीं दिया गया। इस तरीके से बहुत सारे मसले हैं। उनका कहना है कि हमारी दी गई सूचनाओं की सूची के अनुसार जितने मामले निपटाये जा चुके हैं, उनके पुरस्कारों का भुगतान तुरन्त किया जाए, हमें पुरस्कारों की पूरी ईमानदारी के साथ न्यूनतम नियमानुसार भुगतान किया जाये, मुखबिरों को पजीकृत किया जाए तथा उनकी सुरक्षा हेतु प्रमाण व परिचय पत्र जारी किये जायें और जिन अधिकारियों पर मुखबिरों द्वारा भ्रष्ट होने का आरोप लगाया जाता है उसकी तुरन्त जांच की जाये और दोषी पाये जाने पर तुरन्त सजा दी जाये।

इन्फामैर का तरीका क्या होता है? वह वही होता है जैसा कि डकैतों की इन्फमेशन देने वालों का होता है। डकैतों की इन्फमेशन देने वाले की अगर सुरक्षा न की जाए तो डकैत लोग उसे जान से मार दें। जो लोग चोरी का घंघा करते हैं, जिनके पास पैसा है, वे सभी कुछ कर सकते हैं। उनके पास बदमाश भी होते हैं। अगर

(श्री हरीश कुमार गंगवार)

चोर-बाजारी करने वालों, काला घघा करने वालों के बारे में इन्फर्मेशन देने वालों की सुरक्षा नहीं होगी तो उनके बारे में इन्फर्मेशन देने के लिए कोई भी आगे नहीं आयेगा। ये काला घघा करने वाले क्या करते हैं? एक करोड़ रुपये का माल बिकाला तो उसे बीस लाख या दस लाख का ही दिखाया।

इसलिए मेरा सुझाव है कि एक तो आप चुनावों में इन लोगों से पैसा खर्च कराना बंद कर दें। चुनावों में इलेक्शन कमिश्नर के जरिये से पैसा खर्च कराइये। दूसरे जो कालेधन को निकालने के लिए इन्फर्मेशन देने वाले, मुखविर लोग हैं उनकी सुरक्षा का प्रबंध कीजिए। उनकी और भी जो मांगें हैं, वे भी बहुत आवश्यक हैं। इनका आप प्रबंध करिये।

DR. KARAN SINGH : (Udhampur) : When the Minister for Aviation make a statement on hijacking.

MR. DEPUTY-SPEAKER : Why are you in hurry. May be you are sitting here till 6.30.

DR. KARAN SINGH : But is there any time for the announcement ?

MR. DEPUTY-SPEAKER : At 6 P.M he is making the statement.

SHRI HARIKESH BAHADUR : Sir, We have not got any information whether Shri Ram Lal has resigned or not.

(Interruptions)

MR. DEPUTY-SPEAKER : Please don't bring in unnecessary and extraneous things. I am not concerned with these.

(Interruptions)

MR. DEPUTY-SPEAKER : Please do not record whatever the say.

(Interruptions) **

MR. DEPUTY-SPEAKER : I am sorry, I am not permitting anybody.

(Interruptions) **

PROF. MADHU DANDAVATE : I want to enquire about the decision of the Speaker, which has gone on record in the morning at 11 'O Clock when the question of hijacking was raised. The Minister had made an informal statement. He said he will give the details in the evening. But he also said in the mean time if some developments take place, he will inform the house about it.

MR. DEPUTY-SPEAKER : No, I am not concerned about it. He is going to make a statement at 6 ' O Clock.

(Interruptions) **

MR. DEPUTY-SPEAKER : It is not going on record. Don't record whatever they say. This is not the way we should function in this House.

(Interruptions)

MR. DEPUTY-SPEAKER : Mr. Krishna.