

Verma, Shri Balgovind

Verma, Shri Sukhdeo Prasad

Vikal, Shri Ram Chandra

Virbhadra Singh, Shri

Yadav, Shri N. P.

20.35 hrs.

STATUTORY RESOLUTION RE. DIS-  
APPROVAL OF COMPULSORY DE-  
POSIT SCHEME (INCOME-TAX PAY-  
ERS) ORDINANCE AND COMPUL-  
SORY DEPOSIT SCHEME (IN-  
COME-TAX PAYERS) BILL

NOES

Bade, Shri R. V.

Bhaura, Shri B. S.

Banerjee, Shri S. M.

Bhattacharyya, Shri Jagadish

Bhattacharyya, Shri S. P.

Bhaura, Shri B. S.

Chandra Shekhar Singh, Shri

Chowhan, Shri Bharat Singh

Dandavate, Prof. Madhu

Deshpande, Shrimati Roza

Goswami, Shrimati Bibha Ghosh

Huda, Shri Noorul

Joarder, Shri Dinesh

Joshi, Shri Jagannathrao

Kachwai, Shri Hukam Chand

Krishnan, Shrimati Parvathi

Limaye, Shri Madhu

Mavalankar, Shri P. G.

Mehta, Shri P. M.

Modak, Shri Bijoy

Mohammad Ismail, Shri

Mukherjee, Shri Samar

Muruganantham, Shri S. A.

Roy, Dr. Saradish

Saha, Shri Ajit Kumar

Saha, Shri Gadadhar

Sambhali, Shri Ishaque.

MR. CHAIRMAN: The result\* of  
the division is: Ayes 160 Noes 27.

The motion was adopted.

MR. CHAIRMAN. Now we shall take  
up the Statutory Resolution, which is  
item No. 13, to be moved by Shri Ma-  
dhu Limaye, and also the consideration  
and passing of the Compulsory Deposit  
Scheme (Income-tax Payers) Bill to  
be moved by Shri Chavan.

श्री मधु लिमये (बाका) . सभापति  
महोदय क्या यह हम सदन के साथ श्री मेरे  
साथ ज्यादाती नहीं होगी कि अब पीने नौ  
बजने वाला है और आप चाहते हैं कि मैं  
इस बिल पर बोलू । क्या इस से कोई भला  
होगा । इस से अच्छा तो यह है कि आप  
इस को वैसे ही पास कर दीजिए । कल हम  
एक घंटा और बैठ सकते हैं । (व्यवधान)

सभापति महोदय : ऐसा है कि मैं तो  
इस मामले में इस सदन की राय के साथ जाऊंगा ।  
बिजनेस एडवाइजरी कमेटी में यह निर्णय  
लिया गया है कि दोनों बिल आज ही  
पास किये जायेंगे ।

श्री मधु लिमये : कब तक ?

सभापति महोदय : जिन समय तक ये  
बिल पास ना हो जाएं यह सदन बैठेगा  
ऐसा निर्णय था ।

श्री मधु लिमये : आप पुनर्विचार बन  
सकते हैं, इस वक्त पीने नौ बजे हैं ।

श्री हुकम चन्द कछवाय : (मुरैना):  
कल हम दो घंटे और बैठ सकते हैं ।

\*Sarvshri N. Shivappa and K. Ra. makrishana Reddy also recorded their  
votes for AYES.

श्री हुकम चन्द कछवाय

सभापति महोदय : मैं इस के बारे में हाउस का राय जान लूँ।

श्री मधु लिमये : क्या आप हर चीज के लिए बोट लेना चाहते हैं। आप इस को बिना बहुसंकेत के पास कर दीजिए।

सभापति महोदय : यह तो आप की मर्जी है ?

श्री मधु लिमये : मेरी सम्पत्ति नहीं है।

श्री हुकम चन्द कछवाय : आप कल इस को रखिये। हम दो घंटे और बैठेंगे।

MR. CHAIRMAN. I will put it to the House. You can decide what you like. As far as I am concerned, I will see the pleasure of the House. Is it the pleasure of the House that we sit till the Bill is passed?

THE MINISTER OF PARLIAMENTARY AFFAIRS (SHRI K. RAGHU RAMAIAH): Yes, we will go on.

SHRI NOORUL HUDA (Cachar): There should be some time limit. We cannot go on like this.

MR. CHAIRMAN: I will take the sense of the House.

SHRI NOORUL HUDA: I do not know what transpired in the BAC. But there cannot be an indefinite sitting of this House till a Bill is passed.

MR. CHAIRMAN: That was the recommendation of the BAC.

SHRI NOORUL HUDA: We can sit till 9 O'Clock but not till midnight.

SHRI K. RAGHU RAMAIAH: Let me submit for the consideration of the House what happened in the Business Advisory Committee meeting. The Business Advisory Committee was apprised of the difficult situation in which we were placed that unless both these Bills were passed today—the House

has been good enough to pass one of them—there would not be enough time for these Bills to be passed by the Rajya Sabha so that by 1st September, they must receive the President's assent. I explained broadly the urgency of passing these Bills to the Business Advisory Committee and the Business Advisory Committee agreed—I am grateful to them—to sit as late as necessary to pass these two Bills. There was no time-limit fixed. They were good enough to agree to that unanimously when I explained it to them.

I appeal to the Opposition leaders here to please cooperate. This is a very exceptional request to which all are committed. Please help.

MR. CHAIRMAN: Let us try to expedite it. I will cooperate with you in expediting it.

श्री हुकम चन्द कछवाय : सभापति जी, आप मेरा निवेदन सुन लें। मधु लिमये जी ने एक प्रस्ताव रखा है कि बिना बहुसंकेत के इस को पास कर दिया जाय, इस को मान लीजिए।

सभापति महोदय : नहीं, ऐसा किसी ने प्रस्ताव नहीं रखा है।

(व्यवधान)

SHRI MADHU LIMAYE: I move:

"This House disapproves of the Compulsory Deposit Scheme (Income-tax Payers) Ordinance, 1974 (Ordinance No. 10 of 1974) promulgated by the President on the 17th July, 1974."

सभापति महोदय : हालांकि अच्छा होता अगर कल हम लोग इस को लेते लेकिन मैं इस पर अब जिद्द नहीं करना चाहता हूँ। मेरी राय में इस अध्यक्ष देश को इस सदन को अस्वीकार करना चाहिए। इस का कारण यह है कि इस अध्यक्ष देश में मुझे कोई बुद्धिमानी की झलक नहीं दिखाई दे

रही है। कोई ऐसा अविलम्बनीय काम था कि  
का मामला नहीं था कि जिस को लेकर यह  
अध्यादेश जारी करना चाहिए था।

20.44 hrs.

[SHRI DINESH CHANDRA GOSWAMI : in  
the Chair]

ग्राम अध्यादेश की जगह पर विधेयक ले  
प्राप्त, जल्दबाजी नहीं करते तो कोई आसमान  
नहीं फटने वाला था। लेकिन एक आशाम वह  
पंदा करना चाहते हैं कि समाज के सभी  
वर्गों के साथ हम लागू न्याय कर रहे हैं या  
अन्याय कर रहे हैं। यह एक आशाम उत्पन्न  
करना चाहते थे। इसलिए जब 1 करोड़  
80 लाख मजदूरों की आमदनी पर इन्होंने  
डाक डाला तो इन्होंने यह आवश्यक समझा  
कि जिन की आमदनी 15 हजार रुपये सालाना  
से अधिक है उन के ऊपर भी कुछ राशि या  
निषेध लगना चाहिए और इसी उद्देश्य  
से भारत हा कर पर अब दग जारी किया गया  
है।

सब से पहला अधेप इस अध्यादेश के  
खिलाफ़ मेरा यह है कि इस में सिर्फ़ प्रशामकीय  
खर्चा बढ़ने वाला है। आप न स्वयं वित्तीय  
मिनेस्टेरिड में कहा है कि 61 लाख रुपये  
रेकरिंग एक्स्पेंडीचर हाग। यानी हर मान  
दत्तना रुपया आप इतजम के ऊपर प्रसासन  
के ऊपर खर्च करन जा रहे हैं और 1 लाख  
रुपया आप का नाज-रेकरिंग एक्स्पेंडीचर, है  
यानी कार्यालय दफ्तर इत्यादि के ऊपर।  
और यह योजना, तरीक़ीबन 7 मल चलेगी।  
सात सात तक आप को प्रशामकीय खर्चा  
करना पडगा और जिस तरह एडीशनल  
एम्पायमेंट के अतिरिक्त कार्य का बोझा  
आप ने सारा प्राविडेंट फंड पर डाला, इन  
को आप ने इनकम टैक्स के अफसरों पर  
डाला है। वैसे ही सभी लोग जातन है कि

इन काम टैक्स अफसरों के ऊपर स्वयं इन दिनों  
में जो काम का बोझा है वह बहुत ज्यादा है  
और ऐसी हालत में एक नया बोझा, नई  
जिम्मेदारी उन के ऊपर आप लादने जा रहे  
हैं। इस में वह अपना काम ठीक ठग में नहीं  
कर पाएंगे। इस वक़्त इस देश को जबरन  
इस बात की है कि जो लोग आज इनकम  
टैक्स नहीं दे रहे हैं, जो सम्पत्ति कर नहीं दे रहे  
हैं, गिफ्ट टैक्स नहीं दे रहे हैं उन लोगों को,  
कर की चोरी करने वाले लोगों को कर योजना  
के जाल में कैसे लाया जाय। यह एक प्रमुख  
काम इनकम टैक्स अफसरों का होना चाहिए  
लेकिन वह काम अब वे कर नहीं पाएंगे क्यों  
कि नई जिम्मेदारी आप न उन के ऊपर लादी  
है। तो प्रशामकीय खर्चा इस में बढगा यह  
मुख्य इस के खिलाफ़ अर्ज करन है और इस  
में जो नये कर्नेचारी आदि लग जाएंगे बाद में  
सब तरह के दबाव आएंगे और मान साल के  
बाद आप उन को हटा नहीं पाएंगे क्या कि  
काग्रम पार्टी के सदस्यों के द्वारा विरोध-पक्ष  
के सदस्यों के द्वारा दबाव आएंगे, बाहर के दबाव  
आएंगे। जो एक दफा सरकार की नाकरी में  
आ जाना है उस का निकालना मनवीयता  
की दृष्टि में भी कितना मुश्किल है, आप जानते  
हैं। इसलिए हर एस प्रस्ताव का मैं विरोध  
करता हूँ जिस में अनुत्पादक प्रशामकीय खर्चा  
बढ़ और आप की योजना का प्रही सब में  
बड़ा दाव है। इन की योजना और यही थी  
कि जिन की आमदनी 15 हजार वार्षिक में  
अधिक है वे अपनी आमदनी का एक हिस्सा  
खर्च करन के बजाय जमा कर के रख तो कई  
दूसरे उपाय इन के पास थे जिन का इस्तेमाल  
वे कर सकते थे और इसी उद्देश्य को हासिल  
कर सकते थे। अब इन का जो कहना है कि  
इस में मनी मण्डाई कम हागी ना बिन मन्त्री  
महोदय इस के ऊपर भी माच। कमाल लीजिए  
जिन की आमदनी 15 हजार से अधिक है  
उन्होंने अपना कुछ पैसा टाइम डिपॉजिट के रूप  
में बैंक में रखा है—आज उस का मुख्य धाकड़ण  
क्या है कि बैंक में जो उन का व्याज मिलता  
है इनकम टैक्स असेसमेंट के समय आप उसको



[ श्री मधु लिमये ]

अलग कर देने हैं, 3000 रुपये तक डिडक्शन मिलता है। तो जिन का 6 महीने का, एक साल का या तीन साल का टाइम डिपॉजिट होगा वे लोग क्या करेंगे कि वे अपना, ट.इम डिपॉजिट निकालेंगे और उस को खर्च करना शुरू कर देंगे क्योंकि कुछ हिस्सा तो उन का इस योजना के तहत कटने वाला है और इस में उनका फायदा भी होगा, कि 6 महीने के डिपॉजिट पर गेट आफ इंटरेस्ट कम है और आप की योजना, में रेट ऑफ इंटरेस्ट ज्यादा मिलने वाला है। तो कौन सा उद्देश्य इससे शामिल होने वाला है? और मुझे सरकार के कुछ सेक्रेटरीज ने कहा है कि यह तो एकदम मूर्खतापूर्ण सुझाव है। उन्होंने कहा कि हमी लोग अपना खर्चा नहीं घटाने वाले हैं क्यों कि जब दाम बढ़े हैं तो खर्चा ता करना ही पड़ेगा। मैं ने पूछा कि कैसे करेंगे तो कहा कि जो बैंकों में 6 महीने या साल का डिपॉजिट है जिस के ऊपर ब्याज कम मिलता है वह विदोष कर लेंगे और वह खर्च करना शुरू करेंगे और इस में जो कटेगा उस पर ब्याज और टैक्स डिडक्शन ता हमें मिलेगा ही। तो मुख्य उद्देश्य जो इस का है वह विफल होने वाला है और यह जो आप के सेक्रेटरीज हैं, सचिव लीग में उन में से दो तीन लोगों ने मुझे से कहा कि यह बिल्कुल मूर्खतापूर्ण सुझाव है।... (व्यवधान)... मैं अधिक समय नहीं लेना चाहता।

अब मैं दूसरा मुद्दा लेता हूँ। तकरीबन चार साढ़े चार लाख लोग है जो इस में आएंगे। वर्तमान जो इनकम टैक्स पेयर्स है जिन की आमदनी 15 हजार से अधिक है, आपके आंकड़े जो मुझे उपलब्ध हुए है उन से लगत है कि लगभग साढ़े चार लाख इनकम टैक्स पेयर्स इस में आते हैं और इतने लोगों के लिए जो आप 67 लाख रुपये का खर्चा कर रहें है इस की कोई आवश्यकता नहीं है। मैं ऐसे रास्ते बता रहा हूँ—अगर सरकार

इन्वेक्स नम्बर के साथ जुड़े हुए बांड्स को ही प्लोट करे, मैं साधारण बचत की बात नहीं कर रहा हूँ, अगर इन्वेक्सड बांड को सरकार प्लोट करे तो इतना पैसा सरकार को मिल सकता है। उस के ऊपर आप पांच या छः प्रतिशत या उससे भी कम रेट आफ इंटरेस्ट लगाइए, आप को बहुत सारा पैसा मिल जायेगा, लेकिन वह भी करने के लिये आप तैयार नहीं हैं। ऐसी हालत में मेरी राय है कि यह जो आप की अनिवार्य जमा योजना है, इस का कोई अच्छा नतीजा नहीं निकलेगा, यह केवल नाटक है, स्वांग है इसे किस लिये रचा गया है? जो एडीशनल इमाल्यूमेन्ट्स (कम्पलमरी डिपॉजिट) बिल है उस को शूगर कोट करने के लिये इमे लाया गया है। तो मैं निवेदन करना चाहता हूँ कि अर्थनीति और राजनीति इस धोखाधड़ी से चलने वाली नहीं है। मुद्रास्फिति और दामवृद्धि का मवाला बहुत गम्भीर मवाला है, इस को गहराई में जा कर विचार करना चाहिये और उत्पादन को बढ़ाने के लिये आप को प्रयास करना चाहिये। लेकिन उत्पादन बढ़ाने की दृष्टि में किसी तरह का प्रयास नहीं हो रहा है।

मैं ज्यादा समय नहीं लेना चाहता हूँ—ऐसी बहुत सारी योजनायें हैं, बिजली की योजनायें हैं, सिंचाई की योजनायें हैं, आप के अनिर्णय के चलते उन पर कार्यवाही नहीं हो रही है। आप का ब्यास प्रोजेक्ट है, नर्मदा प्रोजेक्ट है, ऐसे पचासों प्रोजेक्ट्स के नाम ले सकता हूँ, कम से कम काम तो चालू कीजिये, राज्यों के बिबाद चलते रहेंगे। लेकिन उत्पादन की और ध्यान नहीं है और ये बांगस योजनायें बनति चले जा रहे हैं केवल आभास उत्पन्न करने के लिये कि सरकार सामाजिक न्यायकी भावना से प्रेरित है, लेकिन इन का कोई नतीजा निकलने वाला नहीं है। इस लिये मेरी प्रार्थना कि सरकार इस को वापस ले।

THE MINISTER OF STATE IN  
THE MINISTRY OF FINANCE (SHR)  
K. R. GANESH); Sir,....



श्री मधु सिन्हा : सभापति जी, देखिये, यही एजेंडा है—बिल मंजूर हो, कैंजिनेट हो, चले गये, धाराम के लिये। क्या हम लोगों को भी कोई सक्स्टोचूट मिलेगा जो मधु सिन्हा की जगह रेजोल्यूशन पर भाषण करे।

MR. CHAIRMAN: If you come to the other side sometimes you will get that advantage.

Resolution moved:

"This House disapproves of the Compulsory Deposit Scheme (Income-Tax Payers) Ordinance, 1974 (Ordinance No. 10 of 1974) promulgated by the President on the 17th July, 1974."

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): On behalf of Shri Yeshwantrao Chavan, I beg to move:

"That the Bill to provide, in the interest of national economic development, for compulsory deposit by certain classes of income-tax payers and for the framing of a scheme in relation thereto, and for matters connected therewith or incidental thereto, be taken into consideration".

Sir, this short Bill seeks to replace, with some minor modifications, the Compulsory Deposit Scheme (Income-tax Payers) Ordinance, 1974 which was promulgated by the President on the 17th July, 1974.

The Circumstances which necessitated immediate legislation by the Ordinance have been explained in a statement placed on the Table of the House. I do not, therefore, propose to go into these reasons and shall only explain the provisions of the Bill and the rationale behind them.

Inflation today constitutes the biggest single problem facing the country. Government has taken a number of

measures in order to deal urgently and effectively with the mounting pressure of inflation. One of these measures is proposed to be implemented through this Bill.

Under the provisions of the Bill certain classes of income-tax payers in the higher income brackets will be required to deposit with the Government a portion of their income during the current financial year and the financial year 1975-76. The deposits will be required to be made by income-tax payers who are individuals, Hindu undivided families or trustees of private discretionary trusts in cases where the aggregate of their "total income" and "net agricultural income", if any, exceeds Rs. 15,000. For this purpose, the "total income" of the depositor will be computed in accordance with the provisions of the Income-tax Act after taking into account various exemptions and deductions allowable under the law. Similarly, "net agricultural income" will be computed after allowing deductions in respect of expenses, etc. as provided in the rules for the computation of such income contained in the Finance Act of the relevant year. The deposit will have to be made at the rate of 4 per cent. of the aggregate income up to Rs. 25,000 plus 6 per cent. of the aggregate income in the slab of Rs. 25,000 to Rs. 70,000 and 8 per cent. of the balance.

In the case of taxpayers required to pay advance tax under the Income-tax Act in relation to the relevant assessment year, the compulsory deposit will have to be made during the financial year preceding the assessment year with reference to the aggregate income of the taxpayer which forms the basis for payment of advance tax for that assessment year. In the case of other taxpayers, who are not required to pay advance tax, compulsory deposits will have to be made on the basis of their estimated total income as in-

\*Moved with the recommendation of the President.  
1917 LS-15

[Shri K. R. Ganesh] increased by their net agricultural income assessable for the assessment year.

In the case of persons required to pay advance tax, the deposits will have to be made on or before the date on which the last instalment of advance tax falls due. The due date for payment will thus be either 15th December or 15th March of the relevant financial year, depending upon whether the account year of the taxpayer in respect of his main source of income ends before 1st January of the relevant financial year or on or after that date. In the case of persons not liable to pay advance tax, the deposit will have to be made by the end of the relevant financial year. The depositors will, however, have the option to make the deposit in one sum or in instalments of their choice before the expiry of the due date.

Under the provisions of the Additional Emoluments (Compulsory Deposit) Bill, 1974, which has already been passed by this House, the entire increase in salary and one-half of the additional dearness allowance received by salary earners, including those with income exceeding Rs. 15,000, is liable to be deposited with the Government. With a view to avoiding hardship arising from the requirement of making a deposit with reference to the same income under the two Bills, it is proposed to provide that the amount deposited by salaried taxpayers under the Additional Emoluments (Compulsory Deposit) Bill will be set off against the deposits required to be made by them under this Bill.

The deposits made by taxpayers will carry simple interest at a rate equal to the maximum bank deposit rate which currently stands at 10 per cent. per annum. The interest paid on the deposits will be included in the categories of income which qualify for exemption from income-tax up to Rs. 3,000 in a year under section 80L of the Income-tax Act. The amount deposited by a person will be repaid

in five annual instalments commencing from the expiry of two years from the end of the financial year in which the deposit is made, together with interest due thereon.

Persons making compulsory deposits will be required to send proof of the deposit to the Income-tax Officer. Where there is a default in making the compulsory deposit, the defaulter will be liable to a penalty equal to 25 per cent. of the amount of the deposit remaining unpaid. Arrears of compulsory deposits will be recovered by the Income-tax Officer as if they were arrears of income-tax.

The Bill also seeks to provide for certain procedural or ancillary matters which had not been provided for in the Compulsory Deposit Scheme (Income-tax Payers) Ordinance, 1974. These include rectification of mistakes apparent from record, rounding off of income to the nearest multiple of ten rupees, prescription of time limit of thirty-five days for making deposits in cases where deposits are required to be made in pursuance of an order by the Income-tax Officer.

Sir, the provisions of the Bill are quite simple and non-controversial and I hope that it will receive the unanimous support of this House

Sir, I move.

MR. CHAIRMAN: Motion moved:

"That the Bill to provide, in the interest of national economic development, for compulsory deposit by certain classes of income-tax payers and for the framing of a scheme in relation thereto, and for matters connected therewith or incidental thereto, be taken into consideration."

The Statutory Resolution and the Bill are before the House

SHRI NOORUL HUDA (Cachar): Sir, I rise to oppose this Bill. The Government, led by our Prime Minister, Madam, Indira Gandhi, is never tired of declaring that our country is



taking the path of socialism and that we have been faced with an unprecedented inflation in our country. So, these measures announced by the Finance Minister are measures to tackle the inflationary trends which have crept into our economy.

21 hrs.

Sir, is the Government really thinking or serious about tackling this inflation in the country? Only a few months back, in the month of February or so, when the Finance Minister presented the budget. At that time he had reduced the rate of income-tax from 90 per cent to 70 per cent and also at that time Mr. Chavan had announced on the Floor of the House that that was the measure which would reduce tax evasion and it has been calculated later on that at least Rs. 100 to Rs. 125 crores have been exempted to the big taxpayers. This Bill which is named as Compulsory Deposit Scheme (Income-tax Payers) Bill, if it is implemented fully even then it can mop resources to the extent of not exceeding Rs. 50 crores. Only seven months back the Finance Minister had exempted Rs. 100 crores to Rs. 125 crores to the big tax-payers and now seven months later they had come up with a declaration that high salaried people would be able to make some sacrifices and people whose salary would be exceeding Rs. 15,000 they would be able to pay certain amount of money to the Government exchequer to be deposited with the banks and they would be returned these deposits after a year or two. That is why we from the Opposition side fought against such measures. Only a few minutes back the House passed despite opposition the Additional Emoluments (Compulsory Deposit) Bill. At that time also the Opposition Members had fought tooth and nail in the interest of the working class and they had said these measures are not seriously directed towards tackling the inflationary trends in our economy.

What do we see today? We see the last vestiges of planning have disappeared from our economy and our

economy has been left to manage itself as a free enterprise market system. This is very clear in spite of our loud talks of socialism and promises to curb monopolistic profits and promise to socialise urban income and also curb the influence of landlords over the whole country, the economic measures which have been followed by this Government since 1947 are clear enough as to the direction which we are following. This is the path of capitalist planning. This is the path where the landlords and the big monopolists have total control over the economy.

It may mean repetition, but we must say that the Wanchoo Committee had said about three or five years back that there was at least Rs. 10,000 crores of black money operating in this country. There is no ordinance and no Bill to check that. There are no measures to curb the operation of such black money in our country. Had the Government been serious enough to tackle the inflationary trend, had the Government been sincere enough to tackle the situation in which we find ourselves and in which our economy finds itself today, we would have definitely supported the measures of the Government despite our deep and basic differences which we have got. But the Government's policy is not directed towards curbing the influence and control of the monopolists.

In the Bangalore speech of the Prime Minister, which has been quoted in this House, and in the speeches of many of our leaders like Shri Chavan and other governmental leaders and Congress leaders, we find statements to the effect that we have failed to accelerate production and we have failed to prevent the distortions in our economy, and these failures of the Government have led to continuous inflation.

Inflation has been so much that today we find ourselves following the footsteps of Chiang Kai-shek's China. You will remember that prior to 1949, during the years 1946, 1947 and 1948,



[Shri Noorul Huda]

the same conditions were obtaining in China during Chiang-Kai-shek's régime. The real wages of the working class had been reduced to a mockery and the value of their yen and dollar etc. had gone down so much that people used to take paper money to the market but they could not buy any worth-while material or commodity from the market with that paper money. The same conditions are gradually coming to our country. Black money operates to the detriment of the purchasing power of the working class. The purchasing power of the working class and the middle class has been reduced to a farce. That is the position in which we find ourselves today.

We know that people who are drawing Rs. 2000 or Rs. 2500 or Rs. 3000 or more p.m. might be able to save something and make some sacrifice. But that amount of sacrifice would not at all be adequate or sufficient to curb inflationary trends. Against such huge stock of black money, Rs. 450 crores from the working class, Rs. 50 crores by way of dividends from the industrialists and shareholders and about Rs. 50 or 60 crores or 70 crores from these high-salaried people is not going to tackle the inflationary trend. We do not know how this is possible. It beats our imagination.

We will see that the compulsory deposit scheme for the higher income groups has been calculated on the basis of the revealed incomes of the taxpayers. But what about the unrevealed income? And what are you going to do with it? The revealed income is only a very small fraction. But what about the incomes which do not see the light of day, which are being cornered away by the taxpayers? These are questions agitating the minds of the Opposition parties, the middle classes and even a section of the upper middle classes who are drawing salaries of Rs. 15,000 or a little more per annum.

I would say that the Government led by our Prime Minister are not at all sincere and serious about tackling inflation which has hit our economy for the last few years and the extent of which is increasing day by day. Again and again we have declared on the floor of the House that unless you curb the monopolists' profits, unless you unearth black money from the big industrialists and other speculators, unless you find out measures to help the poor working class, the farmers, peasants and the down-trodden people, unless you enlist their co-operation and assistance in controlling inflation, unless you satisfy the working class and the working people, unless you can give two square meals a day to the down-trodden people who are starving all over the country, these half-hearted and piecemeal measures are not going to curb inflation in any way. The Government is totally under the bidding of the hoarders, blackmarketeers and big monopolists. We therefore totally oppose the Bill and say it should be withdrawn altogether.

SHRI S. M. BANERJEE (Kanpur): At the outset, since it has been decided that we shall not go home till the Bill is passed, I would request to give me adequate time to speak on it.

First of all, I would request your permission to read the entire Bill, because many members have not read it, and after doing that I will take up each clause and say why I am opposing it.

Generally speaking, this Bill has been brought to give a cover to the previous Bill which this House passed despite all our constitutional, legal, moral and other objections, to give a feeling to the country that Government has not only asked the low paid employees to save some money at the cost of starvation of their children but is also asking those who are getting Rs. 15,000 and above to pay something for the sake of the country to fight inflation. Sir, if you go through the Statement of Objects and Reasons,

you will find that the same old backneyd arguments are being repeated. Sir, inflation has assumed alarming proportions and the working class and other sections of the people are the worst hit. You can imagine their condition. Sir, the Government which has been in power during the last 27 years, unabated and unchecked not only in the Centre, but in most of the States, has not been able to check the prices or give two square meals to the ordinary people, the common people and the workers. Now, Sir, they want to create a feeling in the country that they are very sincere to attack inflation, to control inflation, and for this, certain measures have been taken and one of the measures is....

Sir, kindly bring the House to order.

MR. CHAIRMAN: Order please. Minister of Parliamentary Affairs, there has been a complaint of lack of order and I hope you will see that there is order in the House.

SHRI S. M. BANERJEE: Therefore, Sir, I would like to oppose this Bill on two or three grounds. Firstly, as ably pointed out by my friend Mr. Madhu Limaye, what is going to be the expenditure? If you consider the Financial Memorandum, we find that the expenditure is as follows: Recurring Expenditure—Pay and allowances of Officers—Rs. 15 lakhs; Pay and Allowances of the staff—Rs. 23 lakhs; Incidental expenditure including transport charges—Rs. 13 lakhs; Accommodation for Officers—Rs. 10 lakhs; total—Rs. 61 lakhs; and Non-recurring expenditure—Furniture, Office equipment etc. Rs. 6 lakhs. This is their economy. They want to spend Rs. 67 lakhs. I do not mind if certain employees are provided jobs or promotions. But, what will happen? Already, the income tax officials, the ITOs and others, are fully engaged in other work. The income tax arrears is increasing every year. Today, according to the figures given in the House in reply to many questions, it has crossed the figure of nearly Rs. 600 crores. This is the position in regard to income tax arrears. Then, Sir,

there is income tax evasion.—I am not talking of arrears only, I am talking of evasion. Evasion is to the tune of more than Rs. 1200 crores. According to the assessment made by Mr. Wanchoo, in his interim report, black money is to the tune of Rs. 7000 crores. Now, it would have increased to Rs. 10,000 or Rs. 11,000 crores. The same staff who are responsible for the implementation of the provisions of Income Tax Act, Wealth Tax Act, Gift Tax Act etc. will now be fully engaged for collection of these taxes. I can understand that in regard to those people who are salaried employees, deductions will be made at the source. But, what will happen to the lawyers and doctors? I am yet to see a lawyer—of course, Mr. Setalvad—he is dead—never accepted his fee except in cheques—who accept payment in cheque. Sir, most of the lawyers, 90 per cent of the lawyers, demand payment in cash; they do not accept cheques. How will you check that payment? In the present state of affairs, we may have to start suspecting that every man is a cheat unless he is proved otherwise; we may have to change our conception and start suspecting that every man is dishonest unless he is proved otherwise, though, Sir, the rule is every man is honest unless he is proved otherwise. Perhaps, Sir, we may have the French definition where they consider every man as a criminal unless he is proved otherwise. This will act as a detriment to the honest. Honesty will be confined only to a few. Criminals will be at large and they will do whatever they like. Instead of asking the poor people to deposit their hard earned money. Government could have said, "Those who declare their black money within 3 months or 6 months will be taxed only as per the ordinary rules and will not be fined." Then some black money could have been unearthed. In Italy they said, those who construct houses will not be taxed heavily, with the result in two years 1.76 lakhs tenements came into existence and they solved the housing problem. Now, who is going to unearth black money? In spite of the



[Shri S. M. Banerjee]

fact that a declaration was made by the Congress President that Congress MPs would declare their assets, it is a sorry commentary on their promises that even the first gentleman of this country has not declared his assets. In the name of compulsory deposit, we are depriving the poor people of Rs. 1.80 crores. Whom are we taxing? A sharp instrument is going to be given to the officials. They will go to the panwala or taxiwalla and say, "you are working upto 3 A.M.; you must be earning more than Rs. 20,000. You must make your deposit." Genuine people are going to be taxed more and more. I assure you the tax-evaders will not be taxed further.

On principle we do not accept this compulsory deposit. They have not accepted the suggestion for demonetisation. I congratulate Mr. Ganesh for his statement that he would offer satyagraha before the smugglers' residences. These smugglers make more than Rs. 1 lakh per day in Bombay and they go scotfree by paying a handsome donation of Rs. 1 crore. This is something strange. You are going to tax those getting Rs. 400 or 500 or even 1200 which is also a meagre amount these days, but you will not go to the big houses like J & K houses or Birla houses. You will shudder to go there. They will tax only the small businessmen and salaried employees with limited income. That is why I say that we should not allow this Bill to be passed.

I would request Shri Ganesh to tell us what amount they are going to make out of this Bill. On the face of recurring expenses of Rs. 61 lakhs and non-recurring expenses of Rs. 6 lakhs, making a total of Rs. 67 lakhs, what is the return that they are expecting. I am doubtful whether even Rs. 1 crores would be realised within a year.

SHRI VIKRAM MAHAJAN (Kan-  
gra): Nothing will be realised. It will

be kept in deposit to the credit of these people.

SHRI S. M. BANERJEE: What will be the value of money at that time? Now the value of money is 29 paise. After seven years there may not be any value at all. It may be reduced to five paise. I support the contention of Shri Huda. The conditions will reach what happened in China during the regime of Chiang Kai Sheik when people had to carry so much of notes even to have a cup of tea or one meal. So, I would request the Minister to kindly tell us what is going to be the return. I say that this Bill and the Bill for limitation on dividend have been brought in only to cover the sinister designs of the Government.

With these words, I oppose the Bill and I would say that people in high positions, including the President, should declare their assets.

श्री भारत सिंह चौहान (धर) :  
सभापति महोदय, मैं इस बिल का विरोध करने के लिए खड़ा हुआ हूँ। ऐसा लगता है कि यह गवर्नमेंट टैक्स लगाने में और आर्थिक सवालों को हल करने में दिशाहीन हो चुकी है। यहाँ अनुभव की पुरानी बात में आप को याद दिलाना चाहता हूँ, इतिहास की बात याद दिलाना चाहता हूँ कि इस गवर्नमेंट की नीति और नियत इस ढंग की हा गई है जैसा कि औरंगजेब के जमाने में थी। औरंगजेब जिस वक्त राज्य करता था, तो वह पैसा इकट्ठा करने के लिए कुछ बढ़ाने बना कर ज़िजिया टैक्स लगाता था। उसी तरह से यह जो काला कानून है, यह ज़िजिया टैक्स जैसा है और औरंगजेब के उस टैक्स से भी भयंकर चीज है। ये बताते हैं कि हम निर्बलों के हित में यह कानून लाए हैं, लेकिन इन के दिल में यह बात नहीं है। इन की बुद्धि और अकल का दिवाला निकल चुका है। इन की गलत नीतियों के कारण ही देश की यह आर्थिक



दशा हो गई और देश की जनता के आर्थिक जीवन को गिरावट की ओर ले जा रही है। अपने पापों को ढकने के लिए ये कुछ ऐसे गलत कानून सामने ला रहे हैं। आप ताज्जुब करेंगे कि इन्होंने अपने उद्देश्य और शापन में बतलाया है कि इस वक्त में एक संकट मुद्रा स्फीति के कारण आया है। तो यह मुद्रा स्फीति इन के कामों से हो, इन के पापों से ही तो पैदा हुई है और उस को किसी तरह से ढकने के लिये ये एक दिशाहीन होकर जनता को लूटने की ओर अपने पापों की छिपाने की कोशिश कर रहे हैं। उस के लिए यह कानून ये लाए हैं। इन्होंने इस में खर्चा बतलाया है। मुझे तो बड़ा ताज्जुब होता है कि इस शासन का दिवाला किस तरह से हो गया कि कहते हैं कि हम में 61 लाख रुपये खर्च हो गए। इस तरह से ये सदाव्रत खोल कर अपने चमचों को जगह दिलाने के लिए ऐसा काम कर रहे हैं। उस के लिए यह मठ खोल कर अपने चमचों का उस में पालन करने के लिए और सदाव्रत के लिए लुटाने के लिए हम कानून को लाए हैं। मैं साफ कहना चाहता हूँ कि यह बिल जो इन्होंने रखा है 15 हजार की इनरम के बारे में उस का परिणाम क्या होगा कि इस देश में आदिवासी और हरिजन जो करोड़ों की तादाद में हैं और अब वह कुछ सोचने लगे हैं, अपने नागरिक जीवन को बिनाने के लिए कुछ समझदारी से अपना पैसा इकट्ठा कर के अच्छे ढंग से जीवन बिताना चाहते हैं, इस बिल से वे काफी प्रभावित होने वाले हैं और रिश्वतखोरी इस से बढ़ेगी। इस से भयंकर रिश्वतखोरी बढ़ेगी। वे लोग जो करोड़ों की तादाद में हैं आप की नौकरशाही के भयंकर रूप में शिकार होने वाले हैं। यह ऐसा बतलाते हैं कि हम उन के हित के लिए उन के फायदे के लिए, उन को आम जनता के बराबर करने के लिए ऐसा विधेयक लाए हैं लेकिन यह स्पष्ट है कि यह धोखा है। इस बिल के जरिए वे बुरी तरह से प्रभावित होंगे। हम रात दिन अनुभव करते हैं कि ये

नये नये मठ खोल कर नया नया सदाव्रत खला कर अपने लोगों को उस में भरते हैं। कई ऐसे विभाग हैं जो नाम मात्र के लिए हैं, जिस उद्देश्य के लिए उन्हें स्थापित किया गया था वह उद्देश्य उन से पूरा नहीं होता, उन को रखने की कोई आवश्यकता नहीं है। लेकिन इन में माहस नहीं है, हिम्मत नहीं है कि जो गलत कदम उठाते हैं उन को रोके मैं ऐसे तरीके बता सकता हूँ जिस से करोड़ों रुपये इन के बच सकते हैं। मैं ने पिछली दफा कहा कि जिस उद्देश्य से आप किसी काम को कर रहे हैं और उस पर पैसा खर्च कर रहे हैं वह उद्देश्य पूरा नहीं होता तो उस काम को बन्द क्यों कर देते? यह मिनिमम और मैं किसकम की जो स्कीमें हैं, यह जो कन्फ्यूजन में डाल रखा है देश को उस से हम भयंकर गिरावट की तरफ जा रहे हैं। 74-75 में 50 करोड़ ये ब्याज दे देगे तो यह दिवाला नहीं है तो क्या है? कहते हैं कि हम इस के जरिए इतने का सेविंग करेंगे। 74 में बताते हैं कि इतना ब्याज देगे, फिर 75 और 76 में इतना ब्याज देंगे, आगे फिर इसी तरह से देना पड़ेगा और जो खर्चा डिपार्टमेंट करेगा वह कुल मिला कर 61 लाख रुपये होगा। ना यह कोई अकल्पनीय की बात नहीं हुई। इस तरह के काले कानून को ला कर वे यह बतलाते हैं कि हम केवल जनता के हित के लिए यह बिल ला रहे हैं। इस में कोई भी समझदारी की बात नहीं दिखाई देती। इसलिए इसको इन्हें बिल वापस लेना चाहिए और समझदारी से काम करना चाहिए अगर कोई इन को ठीक तरह से ऐडवाइज नहीं करता है तो इन को कुछ विशेषज्ञ लोगों से सलाह लेनी चाहिए और अपनी इस गलत नीति को बदलना चाहिए, तभी हमारा उद्धार हो सकता है। नहीं तो इस काले कानून से कतई कोई फायदा नहीं होगा। अगर ये चाहें तो मैं बैठ कर इन्हें कंविस कर सकता हूँ कि इस कानून से कोई फायदा नहीं होने वाला है। इसलिए हम बिल का मैं डटकर विरोध करना चाहता हूँ।

**SHRI P. M. MEHTA (Bhavnagar):** Mr. Chairman, Sir, this inflation has not developed overnight. This is the result of the wrong economic policies of the Government. As early as 1972 the Finance Minister, while presenting the Budget, said in this House that there existed a parallel economy i.e., the economy of black market, but the country has yet to see adequate measures being taken by the Government to curb the black money. It is beyond their reach. The existence of black money is the most important reason for the inflation. This black money is the hub of their political machine; their political mechanism has a bearing on this black money. Government has not yet taken any strong measures to curb the black money. On the contrary they are using the black money for their political purposes. They organised the youth rally. How was that organized? It was organized only out of black money. (Interruptions) As I was saying, Government have not taken any sound or strong measures to curb the black money. This is the root cause of inflation. Now they are making futile exercises by introducing these Ordinances. It has been pointed out, very rightly that this measure has been brought only to cover the previous anti-labour Bill. They claim that it is an anti-inflationary measure, but it is not going to serve that purpose at all.

There is complete disorder and dislocation in the economic activities. The production has been paralysed since long and Government are not taking any measures to boost up the production. The agricultural production has declined, the industrial production has declined the growth rate has declined from seven per cent in the year 1960-61 to 1.7 per cent in 1971-72 and further declined to zero level in 1973-74. What were you doing all these years? Now you have come forward with these Ordinances trying to shew to the people that you are very sincere in controlling inflation. All these are abso-

lutely futile exercises and they are bound to fail. They have declared all these Ordinances as a package deal. But I do not know how the objectives will be achieved by these Ordinances. You are bound to fail, in achieving the objective. You are not ready to implement the Wanchoo Committee's recommendations. You are not ready to demonetise and unearth black money and to control currency and economy. I would appeal to Government not to enter to such futile exercises but go into the root cause, to take appropriate steps and adequate measures to curb black money and control the economy. Thank you.

**SHRI P. G. MAVALANKAR:** (Ahmedabad): I find that none from the congress party is speaking either for or against this particular Bill. The fact that they are not participating....

समायति महोदयः मीनन् सम्मति  
लक्षणम् ।

**SHRI P. G. MAVALANKAR...** is indicative of their desire to see that this Bill is passed as early as possible, so that only the opposition party will speak and the ruling party will resort to "rail-roading" as my friend Mr. Madhu Limaye has well described it. My first point is although this Bill looks fine on the face of it, will it really prove fruitful? As Mr. Madhu Limaye said, earlier the Government has tried to make appearance, clever appearance before the public that they are trying to get into their network all different types of people and asking each one of those sections of the critical community to make some sacrifice in the present situation of the economic condition of our country. But the question is whom are they asking to sacrifice. In the case of wage-earners, and people in the fixed-salary categories, these are the people who are just not able to sacrifice any more. And, yet, you are asking them to sacrifice! Now, Sir there are some people who pay income-tax honestly. They will pay their deposits honestly. But if you go on



legislating like this, even a small section of people who are fortunately still honest and patriotic and, law-abiding will be tempted to be dishonest and evade taxes. Is that the intention of the Government? That is my first question. It looks very fine on the face of it but will the Bill achieve the purpose? Well, Sir, my major objection is this. Why should this measure be brought first in the form of an ordinance? This was issued in the early part of July. Parliament was not in session. Was there any urgency about this particular subject matter? If this ordinance had not been issued and if this had come before the House in normal course through legislative enactment, would heavens have fallen? Why should the Government resort to this method of issuing an ordinance? Simply because they have got the power under the Constitution? The founding fathers of the Constitution did not envisage such a situation that the Government of the day—no matter to which party it belongs—would resort to such kinds of ordinances, exercise power by such types of frivolous measures in this kind of a light-hearted manner. An Ordinance has to be issued with regard to some serious matters and with regard to an urgent matter, and you must not treat this power lightly as Government has treated in this particular matter. They could have easily waited until Parliament met for the monsoon session on 22nd of July. They could have brought forward a regular and normal piece of legislation.

So, Sir, my objection is very valid and very sound on this ground that this Government has been increasingly in the habit of using Ordinance making powers. The most agonising part of it is this that not only the Ordinances are issued much ahead of the Parliament session, and even a little before the Parliament session, but sometimes, also—I fear and suspect—that Government are waiting only for the session of Parliament to be over and as soon as it is over, they start issuing a fresh crop of Ordinances!

Are we therefore reduced to this situation that in Parliament we have merely to ratify what has been already done in the form of an Ordinance? This is my objection to this particular measure. They should not have used this Ordinance making power for this particular enactment.

Then, Sir, as I said a little while ago, by this Bill all income-tax payers in our country, like the professionals such as lawyers, doctors and other people will have to deposit because they will be earning more than Rs. 15,000 or so per year. But, I would like to tell you one thing. Are these income-tax payers going to run away from the country? Or are they not going to pay income-tax at all? If they are going to pay the taxes if they are not going to run away from this country, and even if those who were already on your register and those who were paying taxes every year honestly and sincerely are alone to be burdened, why cannot you wait for Parliament session to commence? Please look at page 2 of the Bill. I refer you to clause 3(1). It says:

"Subject to the provisions of this Act, the persons specified in subsection (2) shall be liable to make compulsory deposits for the assessment year commencing on the 1st day of April 1975 and the assessment year commencing on the 1st day of April, 1976."

So, why should all this be done by an Ordinance, when the actual operation of the deposit scheme is a long time ahead? There was no immediate hurry. Now my next question is? Was it necessary to further burdened the honest tax-payers? Recently a survey was conducted—I hope Shri Ganesh will correct me if I am wrong—by the government itself as to how many people in the metropolitan cities like Bombay, Calcutta, Madras, Delhi and other important cities like Ahmedabad, Kanpur, Bangalore etc. are the professionals like lawyers, doctors, engineers, architects and others who are



[Shri P. G. Mavalankar]

evading taxes. I think that survey showed—this is what the press report says on which we rely—that quite a number of professionals are not paying any income-tax whatsoever.

So my point is this. When quite a majority of them are not paying income-tax at all, what are you going to do with them? With regard to the tax-dodgers who avoid payment of tax, you have done nothing at all. Then, why have you imposed a further burden only on those who are honest? Therefore I would like to ask Shri Ganesh and his senior colleague, Shri Chavan, what steps are the Government taking to catch these tax dodgers and to see and to ensure that those who evade taxes are first brought to books. They are not only evaders but they are the people who have all the black money—unaccounted money. What have you done with regard to them?

I would now come to the last point. Shri Chavan all along has been talking loudly and in an eulogistic manner about his package proposals. But, has anything concrete been done and achieved so far? They have done one thing only and that is with regard to fixed wage-earners—salaried people—to the honest tax-payers, who are compelled to deposit. When Government claims to have packages, how is it that they have not been able to catch the remaining bigger fish? That is my final question and objection. Therefore, I feel that unless you catch the bigger fish and unless you are able to catch hold of those who evade wilfully and skilfully and deliberately the payment of taxes, all these measures, however useful and good measures they may be—they are indeed quite good in themselves—are not going to achieve the results that you expect to achieve.

Therefore, I want to conclude—I am afraid these recent measures though Shri Chavan may call them a "Package" and I won't call them so—are

meaningless, and that Government will not be able to stop the inflation by these measures. I dare say that harsher than these and more realistic than these measures are still required to tackle this terrible and disastrous situation with which we are faced. It looks as if measures stronger than these measures, more realistic ones than these and more bold ones than those already brought forward by Government will be required. I hope that the Government will wake up before it is too late.

SHRI K. R. GANESH: Mr. Chairman, Sir, after the stormy debate on the other Bill which the House has passed I do not think there is very much left for me to add because the points that have been raised in this Bill have been raised in the other Bill as well as earlier when the Dividends Restriction Bill was before the House

There are only two or three points which I would like to mention. This is not a resource mobilisation measure. It is not a tax. This is part of the package deal to impound a part of the earnings of various sections so that this phenomenon of excess money supply in our economy chasing few goods that are available is checked. This is the simple object of the Bill.

As far as the general question of inflation and the other steps taken is concerned it has been pointed out that this by itself is not going to contain the inflation. This is one of the strategy that the Government has taken. Other steps to contain inflation are: increase in production; keeping the budget deficit to a particular level; reducing the administrative expenditure and a stricter credit policy by the banks and the Reserve Bank. The whole has to be seen as an integrated approach to make an impact on this serious problem of inflationary pressure.

Sir, it has been pointed that this Bill will affect 6 lakh persons and im-

pound only Rs. 50 crores this year and Rs. 55 crores next year. As far as the question of administrative expenditure is concerned there will be administrative expenditure but it will not be that much.

SHRI P. G. MAVALANKAR: What will you do with this staff after two years? Can you throw them out?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI (K. R. GANESH): Here is a question of trying to meet the inflationary pressure. For that certain steps have been taken. What is going to happen to the additional staff after two or three years we will face it when the situation comes. I cannot vouch safe what is going to happen to the staff after two to three years. The usual question of black money, the Wanchoo Committee's recommendations and various other things has again been raised. These matters have been discussed a number of times.

Then, hon. Members have asked whether it is a fact that a certain percentage of professionals are not paying taxes. We have said in Parliament that—special surveys are being made and a special drive has been undertaken to bring them into the tax net. As far as the basic problem of tax evasion is concerned, it is a very serious problem and other steps are being taken to have intensive scrutiny, to conduct raids, to have better intelligence, to have better administrative framework in which the smaller assesses are to be dealt with on summary assessment so that the staff is left to do intensive scrutiny of bigger cases. These points have been mentioned on various occasions.

SHRI P. G. MAVALANKAR: What is the percentage of the professional people who do not pay taxes according to the survey recently conducted?

SHRI K. R. GANESH: I think I have indicated the figure. There is quite a percentage of such people.

But there is one point there. Among those who do not pay taxes and who are not in the books, there may be some persons who do not have taxable income also; there may be some persons who are assessed at some other places and so on. But this is a problem in respect of which special surveys are being conducted.

With these words, I commend the Bill for the acceptance of the House.

श्री मधु लिमये (बांका) : अब तो मैं पूरा भाषण काल्गु, टाइम लिमिट का कोई सवाल नहीं है।

सभापति महोदय, मैं मंत्री महोदय से उम्मीद कर रहा था कि वे अपने भाषण में जो कालाधन है उसको निकालने के बारे में कोई ठोस मुद्दाव देंगे क्योंकि जो इनकम टैक्स दे रहे हैं उन्हीं लोगों की आमदनी का एक हिस्सा आप जमा करने जा रहे हैं। लेकिन जिनके पास काला धन है उसको निकालने का आपका क्या तरीका है? उस दिन वित्त विधेयक पर बोलते समय मैं ने यह अभियोग लगाया था कि पश्चिम बंगाल में जो रोलर मिल्स हैं उनके द्वारा पहले 80 रुपये प्रति टन मिलिंग माजिन था, जो उडीसा में भी था, अब श्री मिर्दयाथ शंकर राय ने उसको ऊँचा उठाया है और 200 रुपये प्रति टन कर दिया है। तो बंगाल में 120 रुपये प्रति टन अधिक माजिन मिलता है। 6 लाख टन अगर मिल जाएगा तो 7 करोड़ 20 लाख की अतिरिक्त आमदनी हो जाएगी। 'र मेरा निश्चित मत है कि वह आमदनी मैं नहीं दिखाई जाएगी। ऐसे एक नहीं पचासो उदाहरण मैं दे सकता हूँ लेकिन क्या आपकी यह जो कंप्लमरी डिपॉजिट स्कीम है उसकी तहत इन टैक्स चोरो को पकड़ा जाएगा? नहीं पकड़ा जाएगा। जो इमानदारी से टैक्स देते हैं उन्हीं को पकड़ने का यह बिल है। आपकी हिम्मत नहीं है कि आप मुख्य मंत्री और उनके रोलर मिल वाले साथियों को पकड़ सकें। आपकी हिम्मत नहीं



[ श्री मधु लिमये ]

है कि जो अक्षर रिखत लेने वाले हैं उनको पकड़े। आप यह काम नहीं कर सकते। मैं यहाँ चिल्ला चिल्ला कर बक गया लेकिन आपके ऊपर कोई अक्षर नहीं होता। (व्यवधान) इसीसे लेकिन एक दिन रोने का भी समय आ जाएगा क्योंकि अभी जो मैं बात कर रहा हूँ वह देश हित की कर रहा हूँ। कल हम लोगो ने सुन लिया चट्टोपाध्याय और राम निवास मिर्धा का जबाब, मारुति के बारे में मेरे जो प्रश्न थे, जिनके उत्तर 12 महीने नहीं मिले, उनका सीधा सम्बन्ध काले धन से था। मैं ने कहा था कि मारुति के जो मेजर शेयरहोल्डर्स हैं इनमें से अधिकांश लोग ऐसे हैं जिनके ऊपर था तो इनकम टैक्स की इक्वायरी चल रही है, एक्साइज ड्यूटी की इक्वायरी चल रही है, खोरी को लेकर या विदेशी मुद्रा सम्बन्धी जो कानून हैं उनके उल्लंघन को लेकर केसेज चल रहे हैं और इसलिए आप यह सब जानकारी नहीं दे रहे हैं? अगर वह काम ठीक ढंग से होता तो 50 करोड़ से भी अधिक रकम उसमें मिल जाती और यह कानून लाने की जरूरत ही नहीं पड़ती। लेकिन आप कापडिया के खिलाफ ऐक्शन नहीं ले सकते हैं, आप मोहन बुधरीज के खिलाफ ऐक्शन नहीं ले सकते हैं, आप रौनक सिंह के खिलाफ ऐक्शन नहीं ले सकते हैं, क्योंकि यह सब मारुति के शेयरहोल्डर्स हैं इसलिए आप ऐक्शन नहीं ले सकते हैं। 80 लोग हैं, जिन में जिनसे भी है। तो मारुती के जितने इन्वेस्टर्स हैं उन के खिलाफ कोई कार्यवाही नहीं हुई। अभी नेशनल रेयान का कब्जा कापडिया को दिया गया। अकेले केमिकल और रेयान को बेच कर आने वाले 6 महीनो में 50 लाख रु० केमिकल और रेयान के ऊपर वह कमाने वाला है जिस आ कोई हिस्सा बंटाव नहीं दिया जाएगा। आननीय पी० आर० दास मुशी गर्दन हिला रहे हैं। इस तरह अगर आप लोगो में खुश हो जाए तो देश का भाग्य खल जाएगा। जब तक काले धन के खिलाफ कड़ी कार्यवाही नहीं की जायेगी तब तक कुछ नहीं होगा।

22 hrs.

उस दिन हमारे सदन में स्मगलिंग के बारे में चर्चा हुई और इन्होंने ऐसा सोचा कि कोई नया मामला रिवील कर रहे हैं। क्या नाम दिए हैं, यूसूफ पटेल, कूली मस्तान, बखिया बखिया के पास अपने डाक्स हैं। अगर अकेले बखिया को पकड़ेंगे तो वही आप को 50 करोड़ दे देगा। आप मेरे साथ चलिए और एक एक को मैं बताऊंगा। आप जो एम० आर० पी०, बी० एस० एफ०, आर० पी० एफ० और इंडस्ट्रियल मेक्योग्रिटि फोर्स को ले कर बिहार की जनता और लडको के खिलाफ लड़ रहे हैं उन के बजाए आप इन स्मगलर्स के खिलाफ क्यों नहीं लड़ते हैं? मैं सब के नाम बताऊंगा और जगह भी बताऊंगा कि कहाँ रहते हैं। आप ने इसलिए सदन में नाम लिया कि वह यहाँ से भाग जाए। आप नहीं पकड़ना चाहते थे। आप चाहते थे कि वह भाग जाए और उस के एजेंट्स यहाँ काम करे। अगर मैं आरोप करूँ कि मरकार स्मगलर्स से मिली हुई है, तो कोई गलत न होगा।

आज 21 सदस्यों का नाम आया है, हमारे मित्रो ने इन्कार किया है कि हमारे दस्तखत नहीं हैं। 1970 में इसी सदन की बात है मैं ने एक दस्तावेज पेश किया था कि कानूनगो के बारे में जो बिहार के गवर्नर थे। उन्होंने कूली मस्तान के लिए पासपोर्ट के लिए एक सिफारिश पत्र दिया था, जैसे आज लाइसेंस के लिए सिफारिश पत्र देने का आरोप लगाया गया है। उसी तरह से कूली मस्तान के बारे में एक सिफारिश पत्र श्री कानूनगो ने दिया था कि यह महान समाज सेवी आदमी है सरकार इनको पासपोर्ट क्यों नहीं दे रही है वहाँ उन के साथ अत्याचार हो रहा है। (व्यवधान) पाटिल साहब ने टेलिफोन के लिए कहा था। लेकिन पासपोर्ट के लिए कानूनगो ने किया। जब वह दस्तावेज मैं ने यहाँ रखा तो सदन में तहलका हुआ, और उस समय आप लोगो का ऐसा बह्रमत नहीं था, जरा डरते थे। तो प्रधानमंत्री ने भी यहाँ आ कर कहा कि



इसना और क्यों हो रहा है? मैं कानूनगो साहब से पता लगाऊँगी कि क्या सबमुच, उन्होंने इस तरह का सिफारशी पत्र दिया है? एक घंटे तक मैंने इंतजार किया, लेकिन जब कोई जबाब नहीं आया तो प्रधान मंत्री को मैंने स्मरण पत्र दिया कि कानूनगो का कोई कोई जबाब आया है या नहीं? और तब जाकर प्रधानमंत्री ने मुझको लिखा कि गर्वितर कानूनगो कहते हैं कि यह हस्ताक्षर मेरे नहीं है, यह फोर्ड सिग्नेचर है। तो मेरे ऊपर एक माने में कानूनगो ने आरोप लगाया कि फोर्ड डोक्यूमेंट मैंने ममा के पटल पर रखा। तो मैंने इस चुनौती को स्वीकार किया। मैंने प्रधान मंत्री को लिखा कि आप कूली मस्तान के खिलाफ ऐक्शन लीजिए धारा 420 के अधीन कि फोर्जरी के आधार पर उन्होंने पासपोर्ट प्राप्त किया। तो पहले कानूनगो साहब तैयार नहीं थे, बारबार जोर देने के बाद वह चीफ प्रेसीडेंसी मैजिस्ट्रेट की अदालत में जाते हैं। तीन साल तक मुकदमा चला और बाका के चुनाव के पहले उस का फैसला आया, और मैंने बिगत साल एप्रोप्रिएशन बिल पर बोलते हुए उल्लेख किया था, चीफ प्रेसीडेंसी मैजिस्ट्रेट ने अपने फ़ैसले में कहा है कि कानूनगो एक अदभूत आदमी हैं, उन की गवाही का एक जुमेला नहीं था, आपने नाम को छोड़ कर जिस में कम से कम एक असत्य वाक्य नहीं था, ऐसे लोगों को आप गवर्नर बनाते हैं, व्यापार मंत्री भी बनाते हैं। तो जैनुइन सिग्नेचर का मामला घाव रखिये, कानूनगो ने इन्कार किया था और इन्कार के बाद तीस साल तक चीफ प्रेसीडेंसी मैजिस्ट्रेट की अदालत में मुकदमा चला और फैसला उन के खिलाफ गया और मैं बिन्डीकेट हो गया। लेकिन कानूनगो के खिलाफ आपने कोई ऐक्शन लिया? उन को जेल में भेजा, सजा दी? आपने कुछ नहीं किया। इसलिए जब यह अधियोग लगाया जाता है फला फला सदस्य के हस्ताक्षर हैं तो आप उस की मानने के लिए तैयार नहीं होते, और कहा जाता है कि जैनुइन हस्ताक्षर नहीं है।

तो बात चल रही थी कूली मस्तान की, उन के बारे में जो दूसरा केस चल रहा था उस में वह छूट गया। और जब उस के बारे में हम शिकायत करते हैं तो बम्बई का एक बड़ा पुलिस अधिकारी मुझ से कहता है कि आप हम को क्यों पूछते हैं। आप मुख्य मंत्री से पूछिये। महाराष्ट्र मंत्रिमंडल में कई मंत्री ऐसे हैं जिन के बारे में मस्तान कहता है कि वह मेरी जेब में है। और आप को बम्बई कांग्रेस जो 1969 में हुई थी उस के लिए मस्तान ने लाखों रुपया दिए थे। क्या इन बातों से बित्त मंत्री जी इन्कार कर सकते हैं।

अध्यक्ष महोदय, 1 500 करोड़ रु० विदेशी मुद्रा के रूप में इस देश से बाहर चला जा रहा है में 150, 200 करोड़ रु० की फिगर्स से सहमत नहीं हूँ। और जब तक आप इस पर रोक नहीं लगायेंगे तो ऐंडीशनल एमोल्यूमेंट्स बिल, कम्पलसरी डिपॉजिट बिल, डिबिट बिल, इन से कोई नतीजा नहीं निकलने वाला है। इसलिए यह बहुत ही वाहियात विधेयक है, रद्दी अध्यादेश है, और मैं आप लोगों से प्रार्थना करता हूँ कि इस समय 10, 15 मिनट हो रहे हैं, इस फालतू अध्यादेश और विधेयक को आप रद्दी कां. टोकरी में फेंकिए।

MR. CHAIRMAN: I will put the Resolution to the House. The question is:

"This House disapproves of the Compulsory Deposit Scheme (income-tax payers) Ordinance, 1974 (Ordinance No. 10 of 1974) promulgated by the President on the 17th July 1974."

The motion was negatived

MR. CHAIRMAN: The question is:

"That the Bill to provide, in the interest of national economic development for compulsory deposit by certain classes of income-tax payers and for the framing of a scheme in

[Mr. Chairman]

relation thereto, and for matters connected therewith or incidental thereto to be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: We will take up clause by clause consideration.

Clause 2—(Definitions).

SHRI JAGANNATHRAO JOSHI: I beg to move\*:

Page 2, line 4 for "compulsory deposit" substitute "deposit" (2)

Page 2 line 4, for "compulsory" substitute "voluntary" (3)

MR. CHAIRMAN: I shall now put amendments 2 and 3 to the House.

Amendments Nos. 2 and 3 were put and negatived.

MR. CHAIRMAN: The question is: "That clause 2 stand part of the Bill"

The motion was adopted.

Clause 2 was added to the Bill.

Clause 3—Persons liable to make compulsory (Deposits).

DR. LAXMINARAIN PANDEYA (Mandram): I beg to move\*:

"Provided that any person as specified in sub-section (2) of this Section not wishing to avail of this scheme may opt out of the scheme by conveying his wish to the appropriate authority in writing." (4).

MR. CHAIRMAN: I shall put amendment No. 4 to the House

Amendment No. 4 was put and negatived.

MR. CHAIRMAN: The question is:

"That clause 3 stand part of the Bill"

Page 2,—

after line 34 insert—

The motion was adopted.

Clause 3 was added to the Bill.

New Clause 3A

MR. CHAIRMAN: There is an amendment for the insertion of new clause 3A through amendment No. 5

SHRI JAGANNATHRAO JOSHI (Shajapur): I beg to move\*:

Page 2,—

after line 34, insert—

"3A. Nothing in this Act shall apply to such persons as have chosen to opt out of this scheme under proviso to section 3." (5)

MR. CHAIRMAN: I shall put amendment No. 5 to the House.

Amendment No. 5 was put and negatived.

Clause 4—(Requirement as to Compulsory Deposit)

MR. CHAIRMAN: There is Government amendment No. 6.

Amendment made\*:

Page 3—

after line 9, insert—

"Explanation.—When any Central Act repeals and replaces (with or without any modification) the Additional Emoluments (Compulsory Deposit) Ordinance, 1974 (8 of 1974) the references to the said Ordinance in this sub-section shall be construed as references to such Central Act." (6)

(Shri Yeshwantrao Chavan)

\*Amendment moved with the recommendation of the President.



MR. CHAIRMAN: The question is:

"That clause 4, as amended stand part of the Bill"

*The motion was adopted.*

*Clause 4. as amended was added to Bill.*

*Clauses 5 to 21 were added to the Bill.*

*The Schedule was added to the Bill.*

*Clause 1—(Short title, extent and commencement).*

SHRI JAGANNATH RAO JOSHI: I beg to move\*:

Page 1, line 3,—

for "Compulsory" substitute "Voluntary" (1)

MR. CHAIRMAN: I will now put amendment No. 1 to Clause 1 to the vote of the House.

*Amendment No. 1 was put and negatived.*

MR. CHAIRMAN: The question is:

"That clause 1 stand part of the Bill"

*The motion was adopted.*

*Clause 1 was added to the Bill.*

*The Enacting Formula and the Title were added to the Bill.*

SHRI K. R. GANESH: I beg to move:

"That the Bill, as amended, be passed"

MR. CHAIRMAN: The question is:

"That the Bill as amended, be passed"

*The motion was adopted.*

MR. CHAIRMAN: We will now adjourn....

SHRI SHYAMNANDAN MISHRA: (Begusarai): We were expecting a

statement from the Minister of Commerce with regard to....

MR. CHAIRMAN: You are wanting to hear Prof. Chattopadhyaya on the matter which Shri Madhu Limaye has raised. I feel that this is a very delicate matter in which certain Members of the House are involved. It is also very delicate because the question arose out of the proceedings of the other House. I personally feel that we should not start any discussion unless we get the proceedings of the other House. Therefore, I would request hon. Members not to press this matter today. The proceedings would be available tomorrow, the whole thing would be there and we deliberate.

SHRI SHYAMNANDAN MISHRA: The hon. Minister is leaving Delhi tomorrow morning. So that should not prevent us from taking up this subject tomorrow. We only want to tell him that we want to take up this matter tomorrow.

श्री मधु लियये : मैं एक प्रार्थना करना चाहता हूँ। मैं कोई विवादाम्पद मवाल नहीं उठाना चाहता हूँ। चूँकि डिप्टी कमिनिस्टर ने मुझसे कहा कि मंत्री महोदय कल ईरान जा रहे हैं इसलिए मैंने सोचा और जैसा कि आपके पहले चेयर ने भी निर्णय दिया था मैं कोई हम नही उठाना चाहता हूँ। लेकिन क्या आप कि अनमनि से मैं मंत्री महोदय से यह कह सकता हूँ कि कुछ हमारे जो प्रश्न हैं उन के बारे में मिर्फ जानकारी दे ? हम कोई बहस नहीं करेंगे।

MR. CHAIRMAN: Once I permit you to ask questions or certain clarifications, obviously I will not be able to prevent other members from doing the same, which may lead to a controversy. I feel the matter is delicate and

\*Amendment moved with the recommendations of the President.

unless we go through the proceedings we cannot decide about the line of action.

proceedings, they will take a line of action as they feel necessary and the House will take action.

SHRI SHYAMNANDAN MISHRA: The position is clear. Even in his absence we will take it up tomorrow.

With these observations, I adjourn the House to re-assemble tomorrow at 11 A.M.

22.21 hrs.

MR. CHAIRMAN: I am making the position very clear. The Members will have an opportunity of going through the proceedings of the Rajya Sabha and after going through the

The Lok Sabha then adjourned till Eleven of the Clock on Wednesday, August 28, 1974/Bhadra 6 1896 (Saka)