

SHRI K. C. PANT : I did not find any lack of sobriety in the presentation by my colleague, the Deputy Minister for Law. I am sure that Mr. Nath Pai could well have used some other word, not sobriety... (*Interruptions*)

The point is that there is some misunderstanding on one score. The estate duty is levied, the administration is there for that purpose, but it is there even if the estate duty is not levied on agricultural land. The question really is whether the expenditure can be attributable specifically to this limited area of levying estate duty on agricultural land. Previously, in the previous enactments, there were no financial memoranda, as far as I could understand from my conversation with the officers, in respect of estate duty levied only on agricultural land. But levying of estate duty does involve some expenditure in a general way. The point is whether it is attributable to this. That is point number one. Therefore, there is not only no extra expenditure but there is no expenditure on that basis in the sense that even if the Bill were not passed, as Mr. Sezhiyan said, the same staff will be there for other estate duty purposes; the staff will not be retrenched; the expenditure will not go down even if the Bill is not passed. Conversely, it means that no expenditure is involved if the Bill is passed.

But, Sir, you have raised this point just now that we should look into it. In the past also, I remember, once I was here in this House when a similar matter came up, when we went into it at some depth.

I think this is a matter which come up again and again and I think we should go into it in depth and come before the House with a considered opinion. If you kindly permit me, Sir, I would, for my own satisfaction, like to go into it in greater depth, would speak to you and the Speaker and the Department concerned and try to arrive at some *modus operandi* in respect of all such matters.

MR. DEPUTY-SPEAKER : I think he has elucidated the position and even

now if it discovered that some expenditure is involved, he will come forward with a memorandum.

SHRI NATH PAI : The hon. Minister of state has agreed to look into this aspect. We appreciate it. But there is another aspect, that is the constitutional aspect that only four States have passed resolutions and they will be notified. Whether all the requirements of the Constitution have been fulfilled—I would like the Minister of State for Finance to look into that point also.

MR. DEPUTY SPEAKER : The very sphere of activity—that also is a matter which needs to be gone into.

14.32 hrs.

STATE AGRICULTURAL CREDIT CORPORATIONS BILL*

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. C. PANT) : On behalf of Shri Morarji Desai I beg to move for leave to introduce a Bill to provide for the establishment in the States and Union Territories of Agricultural Credit Corporations and for matters connected therewith or incidental thereto.

MR. DEPUTY-SPEAKER : The question is :

"That leave be granted to introduce a Bill to provide for the establishment in the States and Union Territories of Agricultural Credit Corporations and for matters connected therewith or incidental thereto."

The motion was adopted.

SHRI K. C. PANT : I introduce † the Bill.

14.33 hrs.

DEMANDS FOR GRANTS, (WEST BENGAL) 1968-69—contd.

MR. DEPUTY-SPEAKER : Now we take up the discussion on the West Bengal Budget.

Mr. Humayun Kabir.

* Published in Gazette of India Extraordinary, Part II, section 2, dated 6.5.68.

† Introduced with the recommendation of the President.