

16-45 hrs.

RESOLUTION RE : INCOME-TAX, WEALTH-TAX, ETC. OF THE UNION FOOD MINISTER—contd.

MR. CHAIRMAN : The House will now take up further discussion of the Resolution moved by Shri J. M. Imam on the 28th November, 1969 regarding the income-tax, wealth-tax etc., of the Union Food Minister. When this Resolution was taken up on the 28th, Shri Imam and some other hon. Members raised points of order stating that the words "other members of Government", which had been there in the original notice, had been omitted in the Resolution as it appeared in the Order Paper. Shri Madhu Limaye was on his feet on that point when the House took up other business. He may now briefly state his case.

श्री मधु लिमये (मुंबेर) : सभापति महोदय, श्री इमाम ने जो संकल्प पढ़ कर सुना उसमें और जो प्रस्ताव कार्य-सूची में है उसमें फर्क है। उन्होंने जो नोटिस दिया था उसमें फर्क है। उन्होंने जो नोटिस दिया उसमें श्री जग-जीवन तथा अन्य मंत्री, (एंड अदर मिनिस्टर्स) यह शब्द थे। उन्होंने जो नोटिस दिया था उसी के अनुसार पढ़ कर सुनाया। उस पर मंत्री महोदय ने या उस तरफ से किसी ने ऐतराज किया, मैं केवल उस मुद्दे को उठा रहा हूँ। यह जो संकल्प है वह नियम 170 के अनुसार है। और नियम 173 और 174 में बतलाया गया है कि किन शर्तों पर यह संकल्प पेश किया जाएगा तथा कैसे स्थिति में स्वीकर साहब उसमें तब्दीलियां या परिवर्तन करेंगे। मैं नियम 173 को पढ़ रहा हूँ। इसमें पांच शर्तें दी गई हैं। आप को निर्णय करना है कि श्री इमाम ने जो संकल्प रखा, क्या उसमें किसी शर्त का उल्लंघन है।

- (1) it shall be clearly and precisely expressed;

उन्होंने स्पष्ट शब्दों में अपने प्रस्ताव को रखा है, इस लिये उस का कोई उल्लंघन नहीं है।

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- (2) it shall raise substantially one definite issue;

मंत्रियों के बारे में रिटर्न फाइल करने के बारे में या कर की चोरी यह एक ही विषय है। एक मंत्री, दो मंत्री या चार मंत्री से अनेक विषय नहीं होते। विषय एक ही है और वह यह है कि क्या मंत्रियों के द्वारा रिटर्न फाइल करने में देरी हुई या कर की चोरी हुई। एक ही डेफिनिट इश्यू बनाया गया है।

- (3) it shall not contain arguments, inferences, ironical expressions, imputations or defamatory statements;

इस तरह की कोई बात नहीं है।

- (4) it shall not refer to the conduct or character of persons except in their official or public capacity; and

यह सार्वजनिक मामले के बारे में ही है, किसी निजी मामले के बारे में नहीं है।

- (5) it shall not relate to any matter which is under adjudication by a court of law having jurisdiction in any part of India.

जहां तक मुझे मालूम है यह मामला किसी अदालत के विचाराधीन नहीं है।

अब 174 में आपको यह अधिकार दिया गया है कि अगर आपकी राय में "it is an abuse of the right of moving a resolution or calculated to obstruct or prejudicially affect the procedure of the house or is in contravention of these rules."

जब ऐसा हो जाएगा, तभी आप प्रस्ताव को बदल सकते हैं, उसको नामंजूर कर सकते हैं। इस वास्ते मेरी प्रार्थना है कि श्री इमाम ने जिस प्रस्ताव का नोटिस दिया था उसी प्रस्ताव को रखा जाए और उसी पर सदन में बहस की जाए।

SHRI RANDHIR SINGH (Rohtak):
On a point of order, Sir.

SHRI SEZHIYAN (Kumbakonam):
What about my point of order? My point of order was a different one.

SHRI SHEO NARAIN (Basti): If all sorts of points of order are to be raised like that and the Resolution is not going to be discussed, let the session be extended and the House sit tomorrow to discuss it. I move that the session be extended by a day more. (*Interruption*)

SHRI SEZHIAN: Mr. Madhu Limaye argued that the text of the Resolution of Shri Imam had been mutilated. My point of order is a different one. Item No. 31 of today's order paper says:

"Further discussion on the following Resolution moved by Shri J. M. Imam on the 28th November, 1969..."

Now, on 28th November, 1969, as it is recorded in the proceedings of 28th November, 1969 Mr. Imam moved the following Resolution—I Quote:

"This House takes note of the widespread criticism in the country regarding the failure on the part of the Union Food Minister, Shri Jagjivan Ram, and other Ministers....."

This is the actual one moved by Mr. Imam. I think, the order paper is to be corrected and the Resolution should come in a proper form.

SHRI NAMBIAR (Tiruchirappalli): Which Resolution are we discussing? I find it difficult to understand, whether it is against the Union Food Minister or against many more Ministers and, it is the latter, we must have the list of the Ministers and all the details so that we may discuss the specific issues. We do not know on what we have to speak. You may kindly enlighten us. We can not proceed unless we have all the details. Suppose a Member gets up and says about this Minister, other Ministers and Members of Parliament. We are 520 Members here. Who are the Ministers? Who are the Members? Let us have the list and all the details.

SHRI RANDHIR SINGH: On a point of order, Sir.

MR. CHAIRMAN: Let me dispose of the first point of order.

SHRI RANDHIR SINGH: This has nothing to do with that.

MR. CHAIRMAN: That is why I say, let me dispose of that first.

SHRI J. MOHAMED IMAM (Chitradurga): Let me clarify it.

It is true that in the original Resolution, I had included the words "Other Ministers" and, last time, I moved my Resolution according to my own original draft. It was then pointed out that in the final Resolution, the words "other Ministers" had been omitted. When this question was raised, I was told by the Speaker that the words "other Ministers" would not be admissible and that is why those two words had been omitted. Since that is the ruling of the Speaker, I accept it and let us proceed with the Resolution as it is.

SHRI S. M. BANERJEE (Kanpur): What have you moved?

SHRI J. MOHAMED IMAM: It does not refer to other Ministers.

SHRI NAMBIAR: That is vitally different, if it is amended like that.

SHRI N. K. P. SALVE (Betul): Sir, before you give your ruling on that, kindly permit me to read out Rule 171. It is entirely within the authority of the Speaker to modify the Resolution.

SHRI KANWAR LAL GUPTA (Delhi Sadar): Mr. Imam agrees with the ruling of the Speaker.

MR. CHAIRMAN: About the point of order raised by Shri Sezhiyan, this is the ruling given on 28-11-69 by the Chairman: "It is true in the original resolution which you had sent, you have included 'other Ministers'. But the Speaker has decided to cut out 'other Ministers'. Therefore, the Resolution as it appears in the Order Paper will be deemed to have been moved".

I take it you all agree to that.

SOME HON. MEMBERS: Yes.

SHRI TENNETI VISWANATHAM (Visakhapatnam): In this connection, may I say, the Speaker may have a right to delete the words but how does he delete the notion in our minds?

श्री रणधीर सिंह: मेरा प्वाइंट ऑफ आर्डर है। मैं समझता हूँ कि यह बहुत गलत प्रेसीडेंट होगा जो हम कायम करने जा रहे हैं। अगर

[श्री रणधीर सिंह]

आपने इस रेजोल्यूशन की इजाजत दे दी तो इसका मतलब होगा कि सुप्रीम कोर्ट और हाई कोर्ट के जितने फैसले होते हैं, उन पर भी बहस हुआ करेगी। इनकम टैक्स एक्ट के तहत जितनी प्रोसीडेंस होती है आई०टी० ओ०के सामने या एपेलेट कोर्ट के सामने चाहे वे पैनलटी के बारे में हों या एग्जिज्यूटिव आफ इनकम टैक्स के बारे में हों, वे ज्यूडिशियल प्रोसीडेंस होती हैं। जिस केस में आई०टी० ओ० ने फैसला दे दिया वह ज्यूडिशियल फैसला है। उसके बारे में रिविजन में जाया जा सकता है या अपील में जाया जा सकता है। हाई कोर्ट और सुप्रीम कोर्ट में उसके खिलाफ रिट हो सकती है लेकिन उस फैसले के खिलाफ अगर यहां बहस होगी तो वह कर्टैम्प्ट आफ कोर्ट होगा।

दूसरी बात एक और है। आप 173(3) को देखें :

"it shall not contain arguments, inferences, ironical expressions, imputations or defamatory statements;"

डिफामेटरी स्टेटमेंट के अलावा इसमें और कुछ नहीं है।

अब आप 173(4) को देखें :

"it shall not refer to the conduct or character of persons except in their official or public capacity..."

Here it is not as a Minister but as a citizen of India.

ये दोनों भी हैल्पफुल हैं। इस वास्ते इस रेजोल्यूशन को हमें लेना नहीं चाहिये। अगर हम लेते हैं तो फंडेमेंटल राइट्स और ज्यूडिशरी के फैसले के ऊपर हम एन्त्रोचमेंट करते हैं और इसका मतलब होगा कि ज्यूडिशरी का हम मरुका बनाने जा रहे हैं। इस वास्ते इस पर बहस नहीं होनी चाहिये।

श्री कंबर लाल गुप्त : टैक्स की चोरी करने का भी फंडेमेंटल राइट है।

SHRI PILOO MODY (Godhra): Does he not want Mr. Jagjiwan Ram to be exonerated?

MR. CHAIRMAN: Rule 173 indicates the conditions of admissibility of Resolution. This Resolution is already admitted. So, there is no question of dealing with it now, nor is there the question of doing anything which is *sub judice*. This is not *sub judice*. This Resolution has already been admitted. Now we proceed with the Resolution.

Mr. Iman.

SHRI J. MOHAMED IMAM: I am not going to read the Resolution once again in order to save the precious time of the House. I may state that it is not a pleasure for me to move this Resolution, but still I feel that it will be my duty to do so in the interest of the country, in the interest of purity of administration. Since this Resolution has had a chequered career, some of my friends approached me and requested me to withdraw it....

SHRI BAL RAJ MADHOK (South Delhi): Who are they? Name them.

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SHRI J. MOHAMED IMAM: I would not. I told them that I would be doing injustice to Mr. Jagjiwan Ram himself if I withdraw it. Because if I withdraw the resolution, he will be under suspicion and the matter will not be cleared. So by moving this resolution, I will be giving him a chance. This House would be giving him a chance to clear himself of the charges that have been levelled against him. If he does so, I will be very glad that when he proceeds to Bombay to adorn the presidential 'gaddi', he will be able to direct the ruling party and the Government. When it was announced in various newspapers, but certainly not in the All India Radio of Shri Gujral, that Shri Jagjiwan Ram had consistently failed to file the return of wealth tax and income tax for over a decade, the whole country and Members of Parliament were taken by surprise.

SHRI PILOO MODY: All except the Prime Minister.

SHRI J. MOHAMED IMAM: I wonder whether such a grave error would be committed by a person of his standing. When, subsequently, it was revealed in this House

through a reply of the Finance Minister in answer to a question that many more Ministers of this House have followed his example and in the answer he has given the names of nearly 33 Ministers of the Council of the Ministers including prominent Ministers like Shri Fakhruddin Ali Ahmed (*Interruptions*), Shri Dinesh Singh, and Shri Mohamed Yunus Saleem and various others, when it was revealed that they have failed to file their return . . . (*Interruptions*)

MR CHAIRMAN: It is not fair to bring in other names.

SHRI RABI RAY (Puri) : Why not? यह तथ्य की बात है, फ़ैक्ट की बात है। माननीय सदस्य भाषण में इसका जिक्र कर सकते हैं।

MR CHAIRMAN: You have moved a resolution about Mr. Jagjivan Ram only. (*Interruptions*)

SHRI SHEO NARAIN: It has appeared in the papers.

SHRI BAL RAJ MADHOK: They remind me of Ali Baba and Forty thieves.

SHRI J. MOHAMED IMAM: The general belief was that the evasion of income-tax and concealment of income has become a chronic disease and the evasion of the income-tax law has become the general rule among them. Subsequently . . .

MR. CHAIRMAN: You had your say before as far as I remember. (*Interruption*)

SHRI SURENDRANATH DWIVEDY (Kendrapara): You cannot shut out the discussion like this.

SHRI J. MOHAMED IMAM: Please don't interrupt me, Sir. (*Interruptions*)

श्री रवि राय : माननीय सदस्य यह कह सकते हैं कि किन-किन मंत्रियों ने पिछले दस वर्षों में इनकम टैक्स नहीं दिया है।

SHRIMATI TARKESHWARI SINHA (Barh): Certain replies have been given in Parliament which are statements of facts. Therefore, the hon. Member is only stating those facts. There is no question of any allegation. These things have been stated in Parliament. Certain replies have been received.

MR. CHAIRMAN: You need not defend him. Every member has a right to defend himself.

SHRI J. MOHAMED IMAM: What was the value and defence of the Prime Minister to rescue and extricate her colleague? I think she thought over the matter and the only plea she could put forward is this: that is forgetfulness. She must have exercised a lot of mental gymnasium to evolve this defence.

SHRIMATI TARKESHWARI SINHA: That damages the Food Minister more—the Prime Minister's reply. (*Interruptions*).

SHRI J. MOHAMED IMAM: When she stated what she did at a Press conference, the whole country was aghast, taken aback. The Prime Minister made this statement in utter disregard of the consequences it would have on the administration and on the country. And what has it created? A righteous indignation throughout the country that in spite of this long evasion by all the Ministers and Shri Jagjivan Ram, though they have incurred penalty, they escaped from its payment and they have been exonerated (*Interruptions*).

SHRI RANGA (Srikakulam) : They ought to be ashamed of themselves.

SHRI J. MOHAMED IMAM: They have been absolved of all penalties and have been let Scot-free. This has created an indignation throughout the nation.

This theory of the Prime Minister, forgetfulness, would have continued still further and the Ministers concerned would have slept for a longer time like Rip Van Winkle if they had not been rudely awakened by the jolt given by the then Finance Minister, Shri Morarji Desai. At the time of the budget session, there were questions put in this House as to how many Ministers were in arrears. I have here a letter which shows that Shri Morarji Desai sent for the Chairman of the Direct Taxes Board and told him that they must proceed according to the law and must levy the penalty, and whatever may be the status of a person, whether he or she, he or she must be proceeded with according to law. I understand he has also left a note on a file to this effect.

SHRI RANGA: Or instructions.

SHRI J. MOHAMED IMAM: But what is intriguing is quite a contrary statement from the Minister of State for Finance, Shri Sethi. In answer to a question at the meeting of the Consultative Committee by my colleague and friend, the ever-vigilant Shri C. C. Desai . . .

SHRI PILOO MODY: He cannot mention about the proceedings of Consultative Committees here.

SHRI SURENDRANATH DWIVEDY: It is not a secret.

SHRI J. MOHAMED IMAM: He denied it categorically stating that the then Finance Minister had not made such a statement, he had not given any instructions, he had not left any note. Dutifully, because he is in office, Shri Sethi, is to be believed and because Shri Morarji Desai is not in office, he should not be believed. Anyway, happily, Shri Morarji Desai is with us and will be able to clarify.

I have here a letter written by him which I would read for the information of the House—this is Shri Morarji Desai's letter written to my friend, Shri C. C. Desai.

AN HON. MEMBER: How did he get it?

SHRI RANGA : It should be laid on the Table.

SHRIMATI TARKESHWARI SINHA: Shri C. C. Desai passed it on to the hon. member.

SHRI J. MOHAMED IMAM: It is dated 1-11-69 from 6, Dupleix Road, New Delhi, addressed to Shri C. C. Desai. It reads:

“My dear C.C.

I have duly received your letters of the 18th and 29th regarding instructions to the official concerned of the Ministry of Finance in connection with arrears of Ministers. I am sorry I could not write to you earlier.

“I was really amazed to read the replies given to you in the meeting of the Consultative Committee. You will recall that questions were put in Parliament during the last Budget Session with regard to payment of axes by Ministers. Shri Sundar Rajan

who was then Chairman of the Board of Direct Taxes collected all the relevant information and facts and the subject was discussed with him. I had asked him to proceed according to the provisions of the law since no individual however highly placed he or she may be is not above law in our country. Naturally I could not encroach upon the jurisdiction of the Commissioner of Income Tax but I should certainly not ask any official to show any favour to any assessee. Ministers are expected to abide by law to the highest degree and therefore no leniency can be shown to them. I remember to have discussed this matter with Shri Sundar Rajan more than once and I definitely remember to have raised a query on one of the files on the subject, I think, the file regarding Ministerial Wealth Tax.”

श्री ए० ल० वारूपाल (गंगानगर) :
श्री मोरारजी देसाई और कान्ति भाई के
निये किसी ने नहीं कहा है ।

SHRI RANGA : You want to be above the rule of law. He must have some common sense and some decency, and respect the law. In this country nobody is above law.

SHRIMATI TARKESHWARI SINHA : On a point of order...*(Interruptions)* On the Income Tax matters relating to Mr. Morarji Desai and his son Kanti Lal Desai, questions were asked in this House and answers were given. Those answers are laying in the Library wherein complete information has been given. The hon. Member has not read them; He has not cared to read the questions or the replies to those questions and is taking the privilege of this House in making false statements and speaking lies. Actually it should be a matter of privilege. If the matter is put down it should be taken as privilege. If not, we shall bring the matter as one of privilege I repeat that what has been done in respect of Mr. Kanti Lal Desai has been asked and answers had been given in the House. There has not been one instance of evasion of tax either by Mr. Desai or his son...*(Interruptions)* You better read the documents in the Library.

SHRI J. B. KRIPALANI (Guna): Sir,—

MR. CHAIRMAN: What is it that you want to say? Is it a point of order?

SHRI J. B. KRIPALANI: I cannot shout, but we are transacting a very serious business,—(Interruption) If you will allow me to speak, I will speak. Otherwise, I will sit down. Am I to speak at their behest or at your behest? (Interruption) Sir, I said that we are discussing a very delicate and serious matter and it behoves the House to conduct this business in a serious and dignified manner.

SHRI J. MOHAMED IMAM: Whatever may be the other issue, I feel—(Interruption)—I am not going to yield to anybody. If this letter of Shri Morarji Desai is revealing a letter, whatever it may be, it is a good deed, and a good deed falls on a naughty head. The facts are laid, and they are here. These facts have not been contradicted so far. On the other hand, they have been reinforced by the statement of Shri Sethi himself in this House in answer to the questions. The facts are, firstly, Shri Jagjivan Ram failed to file a return of both wealth-tax and the income-tax consistently from the year 1955-56 to the year 1968-69. Shri Jagjivan Ram did not file either the income-tax return under section 139 or the wealth-tax return, I think, under section 14. And yet, under section 139A, every individual who has assessable income shall file every year the income of the previous year in a prescribed form and duly verified. So, this has not been done.

Secondly the other sections could not be enforced, because there was no return filed because the accounts had to be examined and assessment had to be made. But anyhow, it is obligatory that the assessment should be made before June of next year. And if it is not made, then it will be in arrears and payment should be made within the prescribed time. If the payment is not made, within the prescribed time, then he will incur a penalty. He will incur a penalty in the first instance at nine per cent per annum or two per cent per every month thereafter. Again it is obligatory on every assessee to pay the advance tax under section 207, as it comes to almost the same thing as income-tax. Since income-tax was not paid, since there was no assessment, there was breach of the provisions of section 207, because no advance tax had been recovered during this period.

Sometimes, annuity deposits had to be made. It was obligatory and mandatory also. It was not paid during this period. What is more, no penalty was deducted. Now, whom shall I hold responsible for this? Shall I hold the Prime Minister responsible or the Income-tax Commissioner?

AN HON. MEMBER: Shri Morarji Desai.

SHRI J. MOHAMED IMAM: There are many fundamental issues involved. First of all, was the Prime Minister justified in advocating the doctrine of forgetfulness? Are there two sets of laws, one for the Council of Ministers and the other for the general public?

MR. CHAIRMAN : He has taken more than 20 minutes. He should try to conclude now.

SHRI RANGA: There was so much of disturbance in the House also.

SHRI J. MOHAMED IMAM: What was the role played by the income-tax department in this episode? What is the effect it will have on the working of our democracy?

I will have to allude to this doctrine of forgetfulness. It is no doubt true that the Prime Minister wanted to be compassionate, charitable and generous towards her colleague. It is no doubt true that compassion, generosity and charity are noble virtues. But the Prime Minister must be just before she is generous. She must be impartial before she is charitable. She must think of the consequences and effect it will have on the administration before she is compassionate. Will she extend the same generosity towards thousands and thousands of assesses who are similarly placed? There are any number of persons against whom notices have been served. Will she show the same generosity to the cinema actor in Bombay who was recently convicted for two months for concealing a part of his income? When she has said this, it must become a part of the statute. It must become law. It should have been very prudent on her part if she had left the whole thing to the authorities concerned, without giving her opinion. But when she herself took the responsibility of exonera,

[Shri J. Mohamed Imam]

ting him, when she did it as the chief of the administration, what can the officers of the income-tax department do? They are also human beings and they also look to their promotions, etc. I think this is the most unkindest blow the Prime Minister has administered on the administration of income-tax by this doctrine of forgetfulness.

MR. CHAIRMAN: You have taken half an hour. Please conclude now.

SHRI RANGA: There was so much of disturbance and he could not speak.

SHRI J. MOHAMED IMAM: I will finish in ten minutes.

Are there two sets of laws, one for the Council of Ministers and the other for the general public? Are the ministers above the law? Sometimes they feel they are above the law. Not only that. They feel that the party is above the country, that groups are above the parties and individuals are above the law and above the parties also.

They feel that because they have been voted to power and they have become ministers, they are the virtual rulers. Under a democracy, they are not the rulers, though they may think so. It is the will of the people which rules the country. But here they are the rulers. It must be understood by all that democracy is not a caucus for a group of people to come into power and do as they please. They want to submerge all the laws. This is their democracy and our Prime Minister wants us to admire this democracy of the extreme socialism which is practically the negation of democracy.

SHRI NAMBIAR: It is a new theory which he is propounding that socialism is a negation of democracy.

SHRI BAL RAJ MADHOK (South Delhi): Socialism of your brand is a negation of democracy.

SHRI J. MOHAMED IMAM: Communist-inspired socialism is a negation of democracy.

Since I have no time, I will be brief. The role of the income-tax officers, in this episode is very intriguing and mysterious. Did the income-tax officers and the Com-

missioner of Income-tax take any action? Did they issue any notice? Why did they keep quiet? Were they cowed down because the assessee was a Minister? This is rather very interesting. For ten years did they issue any notice? If they issued any notice, let the Minister lay copies of them on the Table. Did they take any action at all? Shri Morarji pleaded with Shri Sunder Rajan to take action. What action did he take? Did he leave any note about it? If so, let it be placed on the Table.

Again, on the application of Shri Jagjivan Ram the Commissioner of Income-tax waived the penalty. What are the grounds or reasons given in the application and on what judicial grounds the Commissioner waived the penalty? Did he exercise his judicial discretion properly? When there is default for a number of years the income-tax officer has to impose the penalty. But what can the poor income-tax officer do when the Prime Minister herself has made the Statement of forgetfulness? After all, he has to be guided by that.

So, it is quite necessary to enquire as to what happened in the income-tax department and what was the role played by the income-tax officer and the Commissioner of Income-tax. Why did they not take action? After all, under section 139(2)(e) they can *suo motu* issue notice. Have they or have they not done it. Section 131 lays an obligation on the person himself to file a statement. Under section 132 it is for the department to issue a notice. If they have done it, let them come forward with a copy of it. The whole thing requires a probe.

Now I come to the other point, the association of Ministers with private organisations and institutions. The Finance Minister was pleased to place in my possession a statement of the number of institutions with which Shri Jagjivan Ram was connected. I was rather shocked to notice that the number is as many as 42. I was associated with an old administration, not Congress administration but another one. There was a rule or code of conduct that no Minister should associate himself or lend his name to any private firm or organisation or institution because in that case they are likely to misuse or exploit his name or position. In fact, even now there is such

a rule. But it looks as if every Minister is associated with some institution. Why do these institutions hanker after Ministers and with what objects the Ministers hanker after becoming members of these institutions?

These institutions want the name of the minister to be associated with them in order to add respectability to the institution under the cover of which they can hide their sins, misdeeds and other things, and can also exploit the Government and the public. The ministers want a wider sphere of influence so that they will be useful to them in times of an emergency or elections.

I may give one example, that of the Bharat Krishak Samaj. The Bharat Krishak Samaj was started in 1961. They framed their own constitution. Under that constitution they ran to the Minister of Food and Agriculture to be their Chairman. Shri Punjabrao Deshmukh was the Chairman till 1968. During his time a fair was arranged. I was also present here at that time. It was a grand success. They made a profit of nearly Rs. 50 lakhs but they failed to pay income-tax, the ground rent and the coverage charges. Then, the Finance Minister, Shri Morarji Desai wrote to the then Prime Minister, Shri Jawaharlal Nehru complaining against this institution that under the patronage of Shri Punjabrao Deshmukh it has been misusing his name, that they have not paid the income-tax, rent and other things which come to Rs. 30 lakhs, and he advised the Prime Minister that he must instruct all the Central ministers not to associate themselves with any private organisation. I have got a copy of that here.

SHRI RANGA: In spite of this all these ministers have continued to do so, including my hon. friend, Shri Nanda.

SHRI J. MOHAMED IMAM: I owe my gratitude to my hon. friend, Shri C. C. Desai, for this. I will read only one or two paragraphs from it. He wrote:-

"It seems that the ministers should be discouraged from associating with-not to mention leadership of—purely non-official organisations having large financial dealings with the Government."

This was the advice he gave and it was accepted by the then Prime Minister. But since then the association of ministers has increased and no check has been put. I do not know how many other ministers are associated with how many other associations. But from my experience I am appealing to the Prime Minister that she will do well to the country if she dissociates herself from all private organisations.... (Interruption)

SHRI RANGA: But such high standards are above her and her ministry.

SHRI J. MOHAMED IMAM:.....and advises all ministers not to associate with or lend their names to or become patrons or presidents of any association because they will misuse their names and exploit and all their sins and misdeeds will be hidden under their cover.

Finally I would submit that I have not brought forward this Resolution out of spite. For over 40 years I have served the country in my own humble way. I have brought forward this Resolution just to serve the country and to tone up the administration. I will appeal to all Member not to misunderstand me. I have got the highest regard for Shri Jagjiwan Ram. I am sure that all will concur with me, when I submit that a Committee of Parliament may be appointed so that all these questions may be probed into, specially now because we are exercising freedom of conscience.

SHRI RANGA: The conscience of Indiraji is weak.

17-34 HRS.

[MR. DEPUTY-SPEAKER *in the Chair*]

SHRI J. MOHAMED IMAM: I was appealing to the Prime Minister that she should discourage her colleagues from associating themselves with private organisations.

It is also necessary to find out—I think, the Minister has promised it—as to which minister is associated with what organisation and with how many organisations, and how many organisations owe money to the Government and how many organisations have exploited and used the name of Government.

[Shri J. Mohamed Imam]

All these things are to be probed into. Again, I appeal to the Members not to misunderstand me why I have moved this Resolution. With these words, I appeal to the House to accept the Resolution and set up a Parliamentary Committee to go into the whole thing.

MR. DEPUTY-SPEAKER: Resolution moved:

"This House takes note of widespread criticism in the country regarding the failure on the part of the Union Food Minister, Shri Jagjivan Ram, to file his Income-tax and Wealth-tax returns and also the serious financial irregularities committed by various institutions with which the Union Food Minister is associated and resolves that a Committee of Members of Parliament be appointed to investigate these allegations and make a report to the House".

Now, there are a number of amendment given notice of by some hon. Members. I would like to know from them whether they are moving them.

SHRI SURENDRANATH DWIVEDY: Sir, there is an amendment in the name of Shri Samar Guha and myself. We do not want to move the amendment. We will support the Resolution as it is.

SHRI KANWAR LAL GUPTA: I beg to move:

That in the resolution,—
for "regarding the failure on the part of the Union Food Minister, Shri Jagjivan Ram to file his income-tax and Wealth-tax returns"

substitute—

"regarding the late filing of income-tax and wealth-tax returns, concealment of income and non-payment of advance tax" (1)

SHRI M. N. REDDY (Nizamabad): I beg to move:

That in the resolution—

for

"and also the serious financial irregularities committed by various institutions with which the Union Food Minister is associated and resolves that a Committee of Members of Parliament

be appointed to investigate these allegations and make a report to the House."

substitute—

"during the last ten years and serious financial irregularities including wilful evasion of taxes committed by various institutions, trusts and organisations with which the Union Food Minister is connected and resolves as follows:—

(a) to direct Shri Jagjivan Ram, to resign from the Council of Ministers pending the inquiry against him as envisaged hereunder;

(b) to refer the whole matter, to the Privileges Committee or an *ad hoc* Committee to be appointed by Hon. Speaker to hold an inquiry on the following lines and terms:—

(i) (a) to investigate any information or material which may to the notice and attention of the Inquiry Committee in this connection;

(ii) (b) to consider and report whether the conduct of the Hon. Minister was improper and inconsistent with the standards which the Parliament is entitled to expect from a member of the Council of Ministers." (2)

SHRI KANWAR LAL GUPTA: I beg to move:

That in the resolution,—

for

"that a Committee of Members of Parliament be appointed to investigate these allegations and make a report to the House"

substitute—

"that he may be asked to resign from the Ministership". (3)

SHRI ABDUL GHANI DAR (Gurgaon) I beg to move

That in the resolution,—

after "report" insert—

"along with the date when department brought to the notice of the Govern-

ment, when Government intervened in the matter and whether department imposed any penalty for these years separately or jointly" (8)

That in the resolution,—

add at the end—

"especially as to when the irregularities came to the notice of the Government and when the Government asked the Department to investigate the matter and what penalties were imposed in regard to them."(9)

SHRI JANESHWAR MISRA (Phulpur) : I beg to move

That in the resolution,—

add at the end—

"and the Union Food and Agriculture Minister be relieved of all public offices till the report of the Committee is published". (10)

SHRI VIDYA DHAR BAJPAI (Amethi) : I beg to move

That in the resolution,—

add at the end—

"and further resolves that if the allegations are not proved, the false propagators must be used in the Court of law."

MR. DEPUTY-SPEAKER : Shri Salve.

SHRI INDRAJIT GUPTA (Ajipore) : On a point of order, Sir. I am one of those Members who had tabled amendments to this Resolution. I had tabled an amendment, a very small one, which reads as follows.....

MR. DEPUTY SPEAKER: Kindly don't read the amendment that has not been allowed.

SHRI INDRAJIT GUPTA: Otherwise how can I argue my point of order? Under Rule 173, I am seeking your guidance on this question. I had tabled an amendment that in line 6, after the word 'associated'

MR. DEPUTY SPEAKER: Please.. dont' read the amendment.

SHRI INDRAJIT GUPTA: It will take hardly a minute. I feel this amendment has not been admitted on an erroneous interpretation of this Rule. I have a right,

like any other Member, to table an amendment and to move an amendment.

MR. DEPUTY SPEAKER: Kindly listen to me. You have given notice of an amendment and that has not been accepted by the Speaker, Therefore, I will listen to you But please don't read out the amendment that has not been allowed.

SHRI INDRAJIT GUPTA: I will not take even a minute.

SHRI RANGA : How can there be a point of order on an amendment which cannot be moved.

SHRI INDRAJIT GUPTA: How can you understand my point of order without the amendment that I have tabled? The amendment which I had tabled reads as follows. . . . (Interruptions)

MR. DEPUTY SPEAKER: That will not go into the record.

SHRI INDRAJIT GUPTA: It reads as follows:**

SHRI RANGA: It should not go on record. (Interruptions)

SHRI INDRAJIT GUPTA: I have been informed by the Speaker's office that this amendment is not being admitted because, if it is admitted, it will widen the scope of the discussion.

Rule 173 which has already been quoted earlier says:

"(ii) it shall raise substantially one definite issue;"

In Mr. Imam's original Resolution, certain words had been deleted by the Speaker because they did not specify any mention; they just referred to "other Ministers" But my amendment is not like that. It specifies a particular ex-Minister and, therefore, I do not see how it attracts the provision of sub-section (ii) of rule 173.

MR. DEPUTY SPEAKER : Your name is in the list of speakers here. . . . (Interruptions).

SHRI INDRAJIT GUPTA: Why should it not be admitted?

MR. DEPUTY-SPEAKER : I cannot give you an answer on that in the House. I cannot enter into an argument with you in the House. You may kindly see the Speaker in his chamber and convince him.

**Not record

SHRI YOGENDRA SHARMA (Begusarai) : The House must know the rule under which the amendment has been rejected. *(Interruptions)*

MR. DEPUTY SPEAKER : The convention of the House is that, when the Speaker has given a decision or a ruling, that should be taken as final as far as the House is concerned and the Chair should not be dragged into a controversy in the House itself. I am only appealing...

SHRI INDRAJIT GUPTA : I will try to convince him... *(Interruptions)*

MR. DEPUTY-SPEAKER : I am appealing to you to help me in maintaining the tradition of the House not to drag the Chair into a controversy. *(Interruptions)* Kindly co-operate. Mr. Salve.

SHRI N. K. P. SALVE (Betul) : Mr. Deputy-Speaker, Sir, the Resolution now being debated in the House has a nexus with a controversy which is unprecedented both as to its magnitude and as to its character in the annals of tax administration of our country. I am unable to collect any other parallel in the preceding two and a half decades that I have been working, in, and have been associated with, the administration of taxation, where failure of an assessee to file the voluntary return of his income has evoked such keen public interest and has received such wide publicity. But, Sir, this, to a very great extent, I consider a tribute to the conscientious vigilance of the Press and the people who want to assert themselves to ensure that people in high authority, holding a place of eminence and distinction, come up to a code of conduct which adheres to the highest standards of ideal citizenship. But as I went through the controversy in the various newspapers—some of them the most leading newspapers of the country—and heard the speeches, the dialogues in the parlour, in Parliament, in the drawing rooms of homes and hearths... *(Interruption)* over this matter being discussed and debated by various people, I became painfully aware of the fact that the entire controversy had proceeded upon facts which were extremely nebulous and meagre. There was a lack of appreciation of the legal and the factual position of the whole matter which I am going to deal, and I thought that every one

was impelled to draw inferences of lapses involving either turpitude or dereliction on the part of Shri Jagjivan Ram on what looked to be absolute conjectures, surmises and guesses: it looked to me that these inferences had been drawn on irrelevant material and immaterial considerations. I intend, therefore, mentioning very succinctly and briefly the relevant facts of the whole case I shall also endeavour to analyse very objectively the relevant legal position so that this House and the country itself may determine objectively and calmly whether his failure to file voluntary return under what happened to be section 22(1) of the Income-tax Act, 1922 which operated until the assessment year 1961-62 and further his failure to file voluntary return under section 139(1) of the Income-tax Act, 1961 constituted a default or an apse which constituted turpitude. I would not even limit this turpitude to moral turpitude.

If it involves any turpitude, the House will decide so and the country will decide so. *(Interruptions)* Therefore, it is a serious matter and as suggested by Shri Kripalani, when some person is in the dock, we must at least show the modicum of willingness to listen to what is being stated clearly and objectively in the matter. Every time if you go on tomfooling in the matter, it would not help.

My respectful submission is that so far as this House and the country are concerned, since the person involved is a person holding a place of distinction in the governmental hierarchy and the Party's hegemony.

SHRI J. B. KRIPALANI : Why all these adjectives?

SHRI N. K. P. SALVE : All right. I will only request: let there be in their judgment the rule of reason and objectivity and open-mindedness. Adverting to the fact...

SHRIMATI SHARDA MUKERJEE (Ratnagiri) : It should be the rule of law.

SHRIMATI TARKESHWARI SINHA : It is a rule of conscience.

SHRI N. K. P. SALVE : Adverting to the fact, the ten years involved in the assessment of Babu Jagjivan Ramji, are the assessment years from 1959-60 to 1968-69. Out of these ten years, in respect of the assessment

year 1959-60 and 1960-61, the only income he received and earned was the income from salaries on which the tax was deducted at source and duly paid away. Thereafter, in the previous year relevant to the assessment year 1961-62

MR. DEPUTY SPEAKER: Your time is up.

SHRI N. K. P. SALVE: I will request you not to hustle me.

SHRI PILOO MODY: You can hustle every body else and not him.

SHRI SONAVANE *rose*.

MR. DEPUTY SPEAKER: Order, please, Order please. No, No. Your party has got 44 minutes. If you take all the 44 minutes, I don't mind but there are other member in your Party who would like to speak. Now I do not mind allowing Mr. Salve to speak as long as he likes and as long as he takes the time of his Party But that may be kept in mind.

SHRI N. K. P. SALVE: I was submitting that in the previous year relevant to the assessment year 1961-62, for the first time some other income came in the picture. His two insurance policies matured and the fund received by Jagjivan Ramji—hereafter, with your permission, I will refer to him as the assessee—was invested by him in a public limited company. Now these monies which were deposited in the public limited companies from time to time....

SHRI D. N. PATODIA (Jalore): Which are those companies ?

SHRI N. K. P. SALVE: Why take the name of the companies ?

From time to time it was invested in fixed deposits and the term of the fixed deposits was sometimes one year and sometimes it was 2 years. (*Interruptions*) It was the Atlas Cycle Manufacturing Company. Then, Sir, the interest that accrued after the maturity of the fixed deposits was added to the principal and it remained deposited with the company itself. Therefore, it is of the the utmost importance to know that the income in all these years had not been received by the assessee....(*Interruptions*)

SHRI S. S. KOTHARI: The accrued income that is taxable. Don't mislead the House.

SHRI N. K. P. SALVE: He does not understand anything. I have never misled the House and I never misled even the income-tax officers. I have much more respect to the House than my hon friend. I will explain to you.

SHRIMATI TARKESHWARI SINHA : I would like to have a clarification.

AN HON. MEMBER : No clarification.

SHRIMATI TARKESHWARI SINHA : Whether the interest credited is not income received? According to the Income Tax Law even the interest paid on the Zamindari bonds is income received, and it is taxable. I would like to have an explanation from Mr. Salve whether it is a fact or not.

SHRI N. K. P. SALVE: The hon. member has been a Minister in the Finance Ministry. I shall explain. If only they will listen to me, they will understand as to why this fact is of importance that no income had been received by him and there was no other income in all these years and there is no other dispute involved.

SHRI S. K. TAPURIAH (Pali): Let him answer this point. He is misleading the House.

SHRIMATI TARKESHWARI SINHA: I would like an answer to my question.

MR. DEPUTY-SPEAKER : The hon member who is in possession of the House is free to express himself freely as long as....

SHRI S. S. KOTHARI (Mandasaur):he does not mislead the House.

MR. DEPUTY-SPEAKER: As long as he does not use any word that is unparliamentary or inadmissible. Hon. members on the other side will have a right to reply. So I would request them not to intervene or interrupt but allow the hon. member to put his case to the House (*Interruptions*).

SHRI S. S. KOTHARI: On a point of order. No member can say anything which is a wrong interpretation of law, which is patently wrong (*Interruptions*). We are talking about accrued income, which is taxable. The hon. member has no right to mislead the House. It is contempt of the House. Let him state facts and we will judge.

MR DEPUTY-SPEAKER: This is no point of order. It is his interpretation of the law. He may have his own interpretation.

SHRI S. S. KOTHARI: It is a falsity.

MR. DEPUTY-SPEAKER: No, no. No point of order.

SHRI SRINIBAS MISRA (Cuttack): On a point of order. You ruled that every member is free to say anything unless he uses unparliamentary words. But is any member free to make a foolish statement in the House?

MR. DEPUTY-SPEAKER: It is for you to judge.

SHRI N. K. P. SALVE: I shall deal with the points raised. Let me present my case and let me not be disturbed.

SHRI S. S. KOTHARI: Is it according to his conscience?

SHRI N. K. P. SALVE: As I submitted, for assessment years 1959-60 and 1960-61, income was income from salary on which tax had been deducted at source and duly paid away. Therefore, I am sure no question of turpitude is involved. Likewise for assessment year 1968-69, the assessee filed his return on 21 March, 1969, a return in that very assessment year itself, in terms of sec. 139(1). I am sure there is no lapse so far as this year is concerned. That takes away three out of the 10 years and the 7 years left are 1961-62 to 1967-68 for which the returns were filed belatedly on 21 March, 1969. In these 7 years, the income was from salary and interest. So far as salary was concerned, year after year tax had been deducted in terms of sec. 192 of the I.T. Act 1961 and duly paid off. So far as interest was concerned, it aggregated Rs. 61,452 on which according to the assessment, the tax aggregated Rs. 29,413.

The interest that was paid for the delayed return aggregated to Rs. 6,103 for the seven years. Thus in the aggregate the assessee paid Rs. 35,516 for the seven years for which the rate of tax comes to 57.6 percent. After the returns were filed for these years on 21-3-69, immediately self assessment was made and the tax was duly paid and a petition along with the tax

computation was filed under section 271(4)A of the Income Tax Act to the Commissioner of Income Tax seeking his intervention for dropping the penalty. In terms of section 271(4)A, penalty can only be waived if four conditions are fulfilled. The first condition is before the notice is issued for filing a return in terms of section 139(2), secondly there is full disclosure of the entire income and the full particulars are disclosed; thirdly, there is good faith and there is cooperation by the assessee and lastly arrangements are made for payment of tax. If these conditions exist, in terms of 271(4)A, the Commissioner is entitled to waive the penalty.

I am grateful to Mrs. Sinha for raising the point she raised. I shall reply to them if she and her partymen will listen to what I have to say in the matter with some patience. The question was about the option. Mr. Kothari was about interpretation of law. I hope he knows Income Tax Law. Mr. Beni Shankar Sharma and Mr. Gupta are here and they know the Income Tax Law. Mr. Kothari does not perhaps know much of Income Tax Law... (Interruptions) One of the two ways or methods by which income becomes taxable is either accrual or receipt. It is an absolutely inalienable right given under the law to each and every assessee including a Minister.... (Interruptions)

श्री कंवर लाल गुप्त : उपाध्यक्ष महोदय, श्री साल्वे ने कहा है कि इनकम पर टैक्सेशन या तो एक्जुअल पर और या रिसीट पर होता है। मैं उनसे सहमत हूँ। लेकिन जब मिनिस्टर साहब ने स्वयं दस साल का रिटर्न फाइल कर दिया, तो उन्होंने यह मान लिया कि वह रिसीट बेसिस पर इनकम टैक्स फाइल नहीं करना चाहते हैं, एक्जुअल बेसिस पर करना चाहते हैं। इस बात का क्या जवाब है ?

SHRI S. S. KOTHARI: On a point of order. He is misleading the House.

MR. DEPUTY SPEAKER: Mr. Kothari should hear me. If he does not like what Mr. Salve says it is not a point of order. Let me make this clear. I do not want any more interruptions.

श्री कंबर लाल गुप्त : उन्होंने दस साल का रिटर्न क्यों फाइल किया ? माननीय सदस्य के मुताबिक उन्हें एक साल का रिटर्न फाइल करना चाहिये था ।

MR. DEPUTY SPEAKER : If you do not agree with what the hon. Member says it is not a point of order. Therefore I request Mr. Kothari not to raise any further points of order simply because he does not like what Mr. Salve says.

18:00 hrs:

SHRI N. K. P. SALVE : I shall deal with Shri Gupta's question. I only request him to bear with me and show a little patience. I shall deal with it.

SHRI MORARJI DESAI (Surat) : I would like to put a simple question on law in respect of income-tax, about accrual and receipt. When the interest is deposited into the account of the person concerned, is it not receipt? Is it not received by him?

SHRI N. K. P. SALVE : With the profoundest respect for Mr. Morarji Desai—I never want to controvert him—2nd with the utmost respect and humility, I submit that in this case, it is not receipt. Receipt is either to be a deemed receipt, according to the fiction of the law—there are fictions of law, you know—or, it has to be actual, real receipt. Here, it is not receipt. The law is like this. (*Interruption*) Why are they arguing a weak case? I am taking the entire burden on me, and discussing the entire matter. Still, they are not patient.

Now, section 5(1) of the Income-tax Act reads:

“Subject to the provisions of this Act, the total income of any previous year of a person who is a resident in the case of income from whatever source derived which—

- (a) is received or is deemed to be received in India in such year by or on behalf of such person; or
- (b) accrues or arises or is deemed to accrue or arise to him in India during such a year.

So, here it is not a receipt.

SEVERAL HON. MEMBERS *rose*—

AN HON. MEMBER: It is not for residents.

SHRI N. K. P. SALVE: Section 5(1) deals with residents. It says:

“Subject to the provisions of this Act, the total income of any previous year of a person who is a resident in the case of income from whatever source derived...”

I do not know what has happened to them. They may go and hear experts. I can quote chapter and verse from learned authorities, but now I just quote a line from the book of Mr. Palkhiwala, from page 745 which says:

“Under section 5, profits are chargeable when they accrue or arise upon receipt”. (*Interruption*)

SHRI TULSHIDAS JADHAV (Bara-mati): Sir, on a point of order.

MR. DEPUTY-SPEAKER: Order, order. There is no point of order.

SHRI MANUBHAI PATEL (Dabhoi) : Mr. Jadhav is an income-tax expert. Let us hear him! (*Interruption*).

SHRI N. K. P. SALVE: I am amazed at the ignorance of my brother professional friends, who do not know that interest is profit and income. The hon. Member says it does not deal with interest; but it deals with income. Income and profit include interest also.

That being the position, I want to make one thing clear. On the day the return was filed, that is, on 21-3-1969, the assessee not having received income, was under no obligation to surrender the salary income for taxation as such. There was no default; there was no failure on his part to file the return of income so far as the interest income is concerned, because it was still an option for him to surrender for taxation as and when he chose to receive the same. As I mentioned, not a rupee as interest income was received to till date. Only the income which accrues was received as salary income for which income-return had to be filed. But for salary, of course, he was liable to file an income-tax return and on this income though no return had been filed, tax had been deducted at source duly paid for, while on the interest income on the date of filing the return on 21-3-1969,

{Shri N. K. P. Salve}

it was still entirely left to the assessee's option, whether he wants to be assessed on accrual basis or on receipt basis. There was the advice by an eminent tax consultant... (Interruption).

SHRI PILOO MODY: By whom?

SHRI N. K. P. SALVE: By a tax consultant. He was advised that it was not incumbent on him that he should surrender his interest income for taxation on an accrual basis. It was suggested to him that he can receive Rs. 30,000 in March and Rs. 30,000 in April and even then the aggregate tax liability to be paid on these two instalments would be less than 57.7 per cent. To that, Shri Jagjiwan Ram did not agree. He said, "Never mind. Even though it is more onerous and more cumbersome, let it be on the basis of accrual." (Interruptions). Let them refute facts. Let them make calculations and see which would be more profitable for him. Why did he choose the more onerous and cumbersome procedure of surrendering it on the accrual basis? It was a voluntary gesture of propriety and grace.

I am sure if Mr. Morarji Desai was Finance Minister now, his approach would have been entirely different. The department knew fully well all the facts regarding the interest income of Shri Jagjiwan Ram. In terms of section 285 of the Income-tax Act, 1961, it is incumbent upon the payer of interest to intimate to the income-tax department all the particulars of payment of interest as prescribed in the law itself. Section 285 reads:

"The person responsible for paying any interest, not being interest on securities, shall, on or before the fifteenth day of June in each year, furnish to the Income-tax Officer having jurisdiction to assess him, a return in the prescribed form and verified in the prescribed manner of the names and addresses of all persons to whom during the previous financial year he has paid interest or aggregate interest exceeding such amount, not being less than four hundred rupees, as may be prescribed in this behalf, together with the amount paid to each such person."

There is rule 116. There is also Form No. 50 prescribed, in which form the in-

come-tax officer who assesses the payer of interest has to communicate this fact to the assessing officer of the payee. If this is not done by the payer, section 276 prescribes prosecution. (Interruption).

ताराजी, आप खुद इसी मुसीबत से गुजरी है, कम से कम आपको तो समझदारी से काम लेना चाहिये।

SHRIMATI TARKESHWARI SINHA: This goondaism would not do. This kind of hooliganism and blackmail will not do. I would like to challenge you, Mr. Salve, to show to this country one instance where I have committed any default. If you do not prove it, you will forfeit your right to be a Chartered Accountant. These goondas, these *chamchas* should accept this challenge and face an enquiry. (Interruptions).

श्री रणधीर सिंह (रोहतक) : गुण्डाइज्म का क्या मतलब है? यह एकसंपंज होना चाहिये। जो खुद गुण्डे होते हैं उनको गुण्डे नज़र आते हैं। (ब्यवधान)

SHRIMATI TARKESHWARI SINHA: I challenge them. Let them prove it in the House. I would request Shri Salve to accept this challenge.

श्री रणधीर सिंह : गुंडा कहती हैं, इसका क्या मतलब हुआ ?

Sir, it should be expunged.

SHRIMATI TARKESHWARI SINHA: If it cannot be proved, let him forfeit his right to be a member of the Institute of Chartered Accountants. Let a parliamentary committee be appointed to go into the charges, against Shri Jagjivan Ram. If necessary, let Shri Shashi Bhusan and Shri Randhir Singh be members of that committee and let that committee go into the entire matter... (Interruptions)

श्री रणधीर सिंह : जो खुद गुंडा होता है उसे दूसरा भी गुंडा नज़र आता है। (ब्यवधान) गुंडेन का सबूत निवारण जी के पास है। (ब्यवधान)

MR. DEPUTY-SPEAKER: Let Shri Randhir Singh resume his seat. Let there be order in the House.

श्रीमती तारकेश्वरी सिन्हा : मैं चाहती हूँ कि पार्लमैन्टरी कमेटी बनें और उसमें सभी लोग आएँ। . . . (व्यवधान) . . . मैं शशि भूषण जा को चार्ज करता हूँ कि वे सोवियट यूनिन का पैसा खाते हैं। . . . (व्यवधान) मैं कहती हूँ कि इन्वायरी कमेटी बनें।

SHRI N. K. P. SALVE: I must express my regret that the lady member has completely misunderstood me. What I was trying to say was this, that the lady herself has gone through an extremely undesirible process of character assassination. She knows what character assassination is, she knows what false allegations are, she knows how false cases are made up. So, I expect her to be a little more sympathetic and understanding when an innocent man is in the dock.

SHRI RANGA: Let him, therefore, not make these false and wrong charges against others.

SHRI N. K. P. SALVE: Coming to the accrual of income, he was not liable to file a return. Still, he invited a return on himself which resulted in an assessment which, I submit with all the emphasis at my command and in all humility, was a very onerous and very cumbersome assessment. I submit that sometimes tax lawyers are cowed down by the personality of the assessee. If I were dealing with the matter, I would have told him: do not receive a single rupee; you will receive only when the income-tax liability is not more than Rs. 5,000. He would have been entitled to do so.

There is only one more aspect to which I want to draw attention. That aspect is that the law enjoins liability on the Income-tax Officer to issue notices under certain circumstances.

We have referred to section 139(1) under which voluntary returns to be filled if one's income is liable to be taxed and if it is more than the maximum amount exempt under the taxation law. Under section 139(2) the Income-tax Officer has to call for the return of the assessee when in his opinion, the income of the assessee exceeds the maximum amount exempt from taxation. There-

fore it is not a stray case of one minister or often or twenty ministers.

SHRI PILOO MODI: Entire Council of Ministers.

SHRI N. K. P. SALVE No. notice was issued to the assessee and the assessee is not a stray case. I shall submit with the little knowledge that I have of the working of this department that in 80 per cent of the cases of employees, the Income-tax Department does not want to issue a notice.

AN HON. MEMBER : What a shame!

SHRI N. K. P. SALVE : I really wish, the erstwhile Finance Minister, Shri Morarjibhai Desai, who held that position with great distinction, should have in his time taken those people to task on whose side lay the fault and the forgetfulness. It is a matter in which he will have to defend himself. Under section 139(2) it is the duty of the Income-Tax Officer to issue notice invariably and call for the return of the assessee so that unsuspecting employees are not caught into this net unnecessarily and are not put to the hazard of a penalty.

To summarise my submission, in respect of interest income no violation of the law was entailed on the day the return was filed in not filing the return year after year; in respect of the interest income no tax had become due and payable year after year voluntarily nor was any demand created by the Income-tax Officer; the only income for which the return was required to be filed year after year was the salary income. I concede that in that there is default, but for salary income-tax had been deducted at source and duly paid off.

In view of these facts and the law I submit that not filing the return was at worst a minor technical inadvertence of a most trivial nature and anyone, who calls it tax evasion, either calls it so out of his ignorance of the tax law or does so with a view to aggrandise political interests with the most flagitious purposes and motives.

MR. DEPUTY-SPEAKER : Shrimati Kripalani.

SHRI RANGA : Let Shri Morarji Desai speak first from that party so that we would be able to have a more useful debate.

SHRI KANWAR LAL GUPTA: Let him clarify the position.

MR. DEPUTY-SPEAKER: I have got two names from the Congress (Opposition), those of Shrimati Sucheta Kripalani and Shri Solanki. It is entirely for them to select as to who is going to speak from their party.

SHRI KANWAR LAL GUPTA: We demand that Shri Morarji Desai should speak and clarify the position.

SHRI PILOO MODY: We must hear Shri Morarji Desai.

SHRI SHEO NARAIN: Shri Morarji Desai will speak from our side.

MR. DEPUTY-SPEAKER: All right. Shri Morarji Desai.

SHRI MORARJI DESAI (Surat): Mr Deputy-Speaker, Sir, I had no desire to speak on my own on this Resolution. It is a very unfortunate matter and I consider it a very sad commentary on our public life.

The facts are very simple and they cannot be controverted. I am not surprised at my hon. friend, Shri Salve, who is an Income-tax practitioner and an auditor putting up an able defence of a weak case. Going into the technicalities of law is all right for an Income-tax officer. Even there, it will not be allowed. Be he can plead. This is how many times the tax is often evaded and they help them to evade the tax by giving them this kind of defence. When I was in office, I had been pleading with the auditors and the Income-tax practitioners that they should not try to enable anybody to evade the tax. That is what I was telling them.

SHRI JYOTIRMOY BASU (Diamond Harbour): Physician, heal thyself.

SHRI MORARJI DESAI: Some of my hon. friends here say, "Physician, heal thyself," I do not know what I have to heal myself about. I have paid my taxes even before a notice has been sent on to me. If they talk about my son, I must say, my son has paid the taxes fully..

SOME HON. MEMBERS: Who says? M45LSS/69

(Interruptions)

SHRI MORARJI DESAI: If my hon. friends over there have a little patience, I would like to tell them what has happened even in that case.

SHRI SURENDRANATH DWIVEDY: I think, you better concentrate on this case.

SHRI MORARJI DESAI: When they have raised it, I should clarify it. (Interruptions). This has been replied to in the House and nobody has been able to point out a single thing in which they can prove it. Let them prove it; let any penalty be levied. I will be the first person to support that. So far as I am concerned, they cannot say this at all.

How did this happen has got to be said. I have been asked questions in public many a time as to why did I not myself notice it for all these years when I had been the Finance Minister from 1958 to 1963 and afterwards from 1967 to July 1969? It is not possible for a Minister or even for the Board to know all those cases where returns have not been given because we do not get them. We do not go on asking everybody for returns.

What happened was that this Question was put in the Rajya Sabha by an hon. Member as to how many Ministers have not paid the taxes or have not sent in their income tax returns. This happened somewhere in March. I do not exactly remember the date. When I got that Question, I asked the Chairman of the Board who was Mr. Sundera Rajan at that time to find out which Ministers were concerned in this and for how many years—the hon. Member had asked for a certain number of years—and then I got a long list of several Ministers being defaulters in this matter.

SOME HON. MEMBERS: Who are the other Ministers? (Interruptions).

SHRI MORARJI DESAI: But in the case of several Ministers, it was only not filling in of forms, some Deputy Ministers and others who had not any extra income and their income-tax on their salaries had been paid every month. Therefore, I did not consider that as a grave breach; I considered it as a technical breach. All the same, I asked the Chairman to inform all the Ministers concerned to see that

they took up the matter themselves and filled in the forms. I told Shri Jagjivan Ram myself because his was the extreme case of 10 years, from 1954-55 to 1966-67, up to which period it was asked. I told him that it was very strange that this had happened. I do not know how that happened. He also felt how it had happened; he could not say how it had happened, but it had happened. And his first reaction was that he might have to resign. That is what he told. It was not for me to tell him what he should do or should not do; it was for the Prime Minister to tell him what he had to do. (Interruption) All the forms were then filled in and I gave these replies in the Rajya Sabha. I had also, I think, given replies to this House also. Then some hon. members sent me letters asking me whether there will be a different treatment of these defaults or whether they will be treated as ordinary assessee and penalties will be levied. I told them on the floor of this House that penalties would be levied on them as they were levied on everybody else. I had then a discussion with Shri Sundararajan about it. The Minister does not interfere in individual cases, does not give orders in individual cases; under the law also it is not done but general instructions are given. And in this matter I said that Ministers should be treated even more rigorously than the other people as otherwise it would be a wrong example set. I had discussions with him. But then one file of wealth tax came to me and, curiously enough, on that file the officer concerned had said that no penalty was necessary because only for four years it was not filled in, that no penalty can be levied because it is a voluntary disclosure. On that I put a note that this could not be called a voluntary disclosure because it was only on a question put and after he was informed that this had been done, that this was not a voluntary disclosure and that I was quite sure that if it had not been detected, it would have gone on for some more years as it had gone on in the case of several people; and we do not know; we call them tax-evaders. (Interruptions) I know the feelings of the House of those who shout on this side, of what they had been talking of tax-evaders; they have become very friendly now.... (Interruptions)

SHRI J. M. BISWAS (Bankaura): You are yourself a tax-evader.

SHRIMATI TARKESHWARI SINHA: We have no foreign money.

SHRI S. K. TAPURIAH: What about the money that you received from trade unions? Did you pay tax on that? (Interruptions)

SHRI B. SHANKARANAND (Chikodi): I want to know whether he had the impression that Shri Jagjivan Ram wanted to evade the tax.

SHRI MORARJI DESAI: The question is whether Shri Jagjivan Ram wanted to evade the tax. If for nine or ten years the forms are not filled in, what else can be said? (Interruptions) There was taxable income.

SHRI N. K. P. SALVE: Was Mr. Morarji Desai aware of the fact that in terms of section 285 of the Income-tax Act intimation had been given by the payer of interest?

SHRI MORARJI DESAI: I will give him the interpretation that I have used for myself. This is what is expected of Ministers.

MR. DEPUTY SPEAKER: Mr. Morarji Desai, you have 12 minutes. You have taken 10 minutes. I would like to take the sense of the House.... (Interruptions) You don't allow me to put anything to the House.

DR. RAM SUBHAG SINGH (Buxar): The time may be extended.

MR. DEPUTY SPEAKER: Allow me to finish that I want to say. I want to take the sense of the House. I am entirely in the hands of the House. We are to conclude.... (Interruptions) It is impossible even for the Chair to say anything. We are to conclude according to schedule at 7 O'clock. If the House wants to sit beyond that....

SEVERAL HON. MEMBERS: No, No.

SHRI RABI RAY: We are prepared to sit till 9 p.m.

SHRI SURENDRANATH DWIVEDI: May I humbly submit that when we discussed this in the meeting of the Business Advisory Committee and the Leaders of the Parties, a firm promise was given that at least this resolution will be passed to-day.

[Shri Surendranath Dwivedy]
We will dispose of this resolution to-day. As long as it is necessary to dispose of it, we may sit.

MR. DEPUTY-SPEAKER: My point is this. The Business Advisory Committee had recommended that it must be disposed of to-day. At the same time, it restricts the time. My duty is to see that the House sticks to the time.

SHRI RANDHIR SINGH: Not beyond 7 p.m.

MR. DEPUTY-SPEAKER: Mr. Salve has taken 37 minutes out of 44 minutes. If we are to conclude at 7 p.m., then I have to stick to the time. I want to say this. If the House wants to extend the time a little, then I am prepared... (*Interruptions*).

SHRI RABI RAY: Please extend the time.

DR. RAM SUBHAG SINGH: The time may be extended.

SHRI SURENDRANATH DWIVEDY: May I again submit to you before you put the motion to the House that it is always the right of the Chair by seeing the pressure of the business to extend the time by one hour. The Chair has always the right to extend time by one hour. (*Interruptions*).

SHRI PILOO MODY: Question of time has never been decided by any vote.

MR. DEPUTY-SPEAKER: It is the right of the Chair and the Chair will not exercise its discretion in this matter. My point in intervening 2 minutes before Mr. Morarji Desai finishes his speech is: if you agree then I may give him a little more time. That was my sole intention. A motion has been formally proposed by Dr. Ram Subhag Singh.

SHRI PILOO MODY: It is no motion, it is a request.

MR. DEPUTY-SPEAKER: It is a request that the time may be extended.

SHRI RABI RAY: It is a request to you. (*Interruptions*)

SHRI BALRAJ MADHOK: To-day is the last day of our session. In such matters, every time the time is always extended.

MR. DEPUTY SPEAKER: The Prime Minister wants to say something.

THE PRIME MINISTER, MINISTER OF FINANCE MINISTER OF ATOMIC ENERGY, AND MINISTER OF PLANNING (SHRIMATI INDIRA GANDHI) : I only want to say that if you want to increase the time by half an hour or so, we have no objection.

MR. DEPUTY-SPEAKER: A request has been made by Dr. Ram Subhag Singh for extension and the Prime Minister has agreed for half an hour extension. Do you agree ? So we close at 7-30.

MR. MORARJI DESAI: I will give you 3 or 4 minutes more.

SHRI S. M. BANERJEE: If you close at 7-30 p.m., what will happen to the other motions ?

SHRI MORARJI DESAI: The argument that income received and added on to the capital cannot be considered income is, in my view, a very strange logic. That is an income which is received by him. My salary in the Lok Sabha is credited to the bank account straight by the Lok Sabha Secretariat, and I do not receive it myself. Therefore, does it mean that I have not received it? When interest has accrued and it is deposited in the account of the assessee concerned, it does become an income. Moreover, he has paid tax for ten years-- afterwards. The tax was deducted from the salary and was paid every month; according to the rules that has been done. But the extra income is there. It was not taken into account when he has paid the tax for these ten years; if that had been added on, then income-tax would have had to be paid at a higher rate. That also is a matter that shows that there is evasion. Whether it is intentional or not is not a factor which can be taken into account.

AN. HON. MEMBER: Only God and Ram know.

SHRI MORARJI DESAI: If it is one year, one can consider it like that. We have taken strong action against other people and we have levied heavy penalties on other people.

It is not true that no notice was given. I enquired from the Chairman why was notice not given to these people. Then the Chairman enquired and told me that the notice was given in one year but no

notice was taken of it. Therefore, afterwards they did not send any notice (*Interruptions*). I told him this is also wrong.

One thing is certainly true, that there is laxity in the department in this matter, and this is not confined only to the cases of Ministers. There are other people to whom notices are not sent. Sometimes they are sent to others. But what is evasion? What is concealment? After all, if the income is not shown to the income tax department, is it not concealment? If you argue about the technicality of law, about the form and notice, it is a different matter. But specially in the case of a Minister, if my hon. friend pleads that he was ignorant of the law, I have nothing to say. The Finance Bill is passed here. It is discussed and new provisions also are added. They are before all the Ministers. How can they say that do not know? This rule about Rs. 400 tax to be paid directly was introduced only two years ago, not before that. It did not apply earlier.

SHRI N. K. P. SALVE: It applic dearlier. It is a question of fact.

SHRI MORARJI DESAI: Not in all cases.

SHRI N. K. P. SALVE : He is referring to sec. 194(A) which applies to assessment year 1968-69.....

SHRI MORARJI DESAI: Income tax is deducted in several cases. When there is evasion, there is a liability of filling in the income tax form. That he must admit. He cannot say no to it.

SHRI N. K. P. SALVE: That is all right.

SHRI MORARJI DESAI: Under 139, notice was also given in one year, not that it was not issued, I think it was in 1959-60. I do not remember now; because I had asked the Chairman and he had told me—he found out and told me—that it was issued for one year, and somehow no notice was taken and the officers did not do it after that.

The Commissioner was given authority in 1965 to waive penalty in any case which he thinks right and proper. This is a monstrous power given to the Commissioner which he has exercised. I am quite sure if it goes to the Supreme Court, it

will be struck down. It did not come to my notice earlier. Several things were amended this year in the Finance Bill. Some of the things like that where notice also had to be issued, I think that is also taken away and people have to do it; if they do not, then penalty will be there and prosecution also will be there. But the House has demanded many times prosecution of tax evaders. Here I am not saying that. Here I am only saying that Ministers must conform to the law, and if they do not do so, so, they must resign. It is for the Prime Minister to see that they do it. If the Prime Minister does not do it, then she is equally capable in this matter.

SHRI PILOO MODY: After listening to this, I am convinced that the tax laws are passed here just because the Ministers do not feel compelled to pay them....(*Interruptions*)

SHRI BISWANATH ROY (Deoria): What steps did he take ?

SHRI MORARJI DESAI: I had advised the Prime Minister.

श्री कंबर लाल गुप्त (दिल्ली सदर) :
उपाध्यक्ष महोदय, आज के इस विषय में न तो पार्टी का कोई सवाल है और न ही किसी विशेष आदमी का। वास्तव में सवाल कुछ बड़े सिद्धान्तों का है। एक सिद्धान्त तो यह है कि अगर कोई मिनिस्टर, जिसको हर साल और समय पर अपना इनकम टैक्स देना चाहिये, एडवांस टैक्स देना चाहिये, समय पर इनकम टैक्स न दे, ऐसा करना भूल जाए, तो क्या वह जब मन में आ जाए, दस-बीस माल के वाद, इनकम टैक्स दे सकता है। दूसरा सवाल नैतिक, मारल है। क्या मिनिस्टर को हर माल अपना इनकम टैक्स देना चाहिये या नहीं, और अगर वह नहीं देता है, तो क्या इतना ही काफी है कि उस पर पिनेल्टी लगाई जाए या उसके खिलाफ कानूनी कार्यवाही की जाए, या उससे कुछ ज्यादा होना चाहिये।

श्री साल्वे बड़े एक्सपर्ट हैं; वह मुझ से बहुत ज्यादा जानते हैं। उन्होंने कहा कि इनकम टैक्स दो बेसिस पर लगता है: एक अल

[श्री कंवर लाल गुप्त]

वेमिस पर और मरकन्टाइल, रिमॉट वेमिस पर। मैं मानता हूँ कि यह ठीक है। लेकिन क्या यह सही नहीं है कि ऐसेसी को आप्णन है कि वह एक्रुअल वेमिस के लिए आप्ट करे या रिसीट वेमिस के लिये? क्या यह ठीक नहीं है कि श्री जगजीवन राम ने दस माल के नकशे दाखिल कर दिये, जिनमें यह लिखा कि दस साल में मेरी इतनी इनकम है? इसका मतलब साफ है कि उन्होंने एक्रुअल वेमिस पर अपनी इनकम ली है, रिसीट वेमिस पर नहीं। मैं श्री साल्वे को चैलेंज करता हूँ कि वह श्री जगजीवन राम के इनकम टैक्स के रिटर्न को देख लें उस में लिखा होगा कि 1-4-59 में 31-3-60 तक मेरी इतनी इनकम है; हर साल के बारे में अलग-अलग लिखा होगा। श्री साल्वे किसी एक्सपर्ट को भेज कर पता लगा लें। अगर मेरी बात गलत होगी, तो हाऊस जो सजा मुझे देगा, वह मैं लेने के लिये तैयार हूँ, वरना वह माफी मांग लें। वह ला को टिक्स्ट करके लोगों में प्राम्ति पंदा कर रहे हैं। यह साफ है कि जब श्री जगजीवन राम ने दस माल का नकशा दाखिल किया, तो उन्होंने यह मान लिया कि मेरी हर साल में इतनी इनकम है, और उसके बाद उनका आप्णन खत्म हो गया।

माननीय सदस्य ने सेक्शन 285 की बात कही है। उसके मुताबिक एक रिटर्न दाखिल करना पड़ता है, जिनमें उस आदमी का नाम और पता देना पड़ता है, जिसको 400 रुपये में ज्यादा ब्याज दिया गया है। उसका यह मतलब नहीं है कि अगर मैंने एक हजार रुपये इन्स्ट्रेट लिया, तो मुझे अपना इनकम टैक्स रिटर्न दाखिल नहीं करना है। माननीय सदस्य का इन्टरप्रेटेशन गलत है। वह ला के फर्ब्रेट बायलेशन का एक क्लियर केस है। कानून के बारे में डिफरेंस आफ ओपीनियन हो सकता है, लेकिन मैं आप के जरिये से श्री साल्वे को पब्लिकली चैलेंज करता हूँ कि उनका इन्टरप्रेटेशन गलत है।

जहाँ तक इस मामले के निक पहलू का ताल्लुक है, पब्लिक लाइफ में मार्गल एम्पेक्ट का ज्यादा महत्व होता है। मिनिस्टर्ज को एक ऊँचा आइडियल और एक अच्छा एग्जा-म्पल पेश करना चाहिये। जब कोई रेलवे एक्सिडेंट होता है, तो रेलवे मिनिस्टर क्यों रिजाइन करता है? आखिर उसने तो वह एक्सिडेंट नहीं कराया। लेकिन मिनिस्टर में यह आशा की जाती है कि वह एक अच्छा स्टैंडर्ड कायम करे। मुझे दुख के साथ कहना पड़ता है कि श्री जगजीवन राम ने एक अच्छा स्टैंडर्ड कायम नहीं किया।

अब तक तीन तरह की कांग्रेस हुई हैं : एक महात्मा गांधी की कांग्रेस, दूसरी पंडित जवाहर लाल नेहरू की कांग्रेस और अब श्रीमती इंदिरा गांधी की कांग्रेस। महात्मा गांधी की कांग्रेस ने "क्विट इंडिया" मूवमेंट चलाई और "नो टैक्स" कैंपेन शुरू किया। यह अंग्रेजों के जमाने की बात है। उसके बाद पंडित जवाहर लाल नेहरू ने एक वकील की हैसियत से रेड फोर्ट में आई० एन० ए० का केस लड़ा और लोगों ने उसकी तारीफ की। अब श्रीमती इंदिरा गांधी ने "किंक इंडिया" मूवमेंट शुरू कर दी है। चाहे रवात कांफ्रेंस हो और चाहे बर्मा या सीलोन से हिन्दुस्तानियों के निष्कासन का मामला हो, उन्होंने "किंक इंडिया" मूवमेंट चलाई है। (व्यवधान)। श्री जगजीवन राम ने "नो टैक्स" कैंपेन की जगह "नो इनकम टैक्स" कैंपेन शुरू किया है। जैसे पंडित जवाहर लाल नेहरू ने आई० एन० ए० का डिफेंस किया, उसी तरह श्रीमती इन्दिरा गांधी ने टैक्स ईवेड करने वाले श्री जगजीवन राम को डिफेंड किया है और कहा है कि यह फरगेटफुलनेस का बजह से हुआ है।

श्री साल्वे का प्ली को तो श्रीमती इन्दिरा गांधी भी नहीं मानती हैं; वह भी कहती हैं कि श्री जगजीवन राम दस माल तक इनकम टैक्स रिटर्न फाइल करना भूल गए। मैंने पिछले दस साल के सेकड़ों केस देखे हैं कि क्या किसी

व्यक्ति ने इस बारे में फारगेटफुलनेस का प्लॉ लिया है और हाई कोर्ट या सुप्रीम कोर्ट ने उसके बारे में क्या रूलिंग दिया है। मैं बताना चाहता हूँ कि आज तक इतना एबसर्ड प्लॉ किसी हाई कोर्ट या सुप्रीम कोर्ट में नहीं लिया गया है, जो कि प्रधान मंत्री ने लिया है। इसलिये प्रधान मंत्री ने श्री जगजीवन राम का केस अच्छा बनाने के बजाए बिगाड़ दिया है।

श्री राम सेवक यादव (बाराबंकी) : यही तो उनका उद्देश्य था।

श्री कंबर लाल गुप्त : श्री महावीर त्यागी की अध्यक्षता में 1958-59 में एक डायरेक्ट टक्सिज एडमिनिस्ट्रेशन एनक्वायरी कमेटी बनाई गई थी; उसकी रिपोर्ट के पेज 187 में यह रिजॉल्यूशन की गई है :

"No, official patronage or recognition or awards should be given to persons who have been penalised for concealment or in whose case prosecution proceedings have been taken. Such a person should not be allowed to become a member of a Committee or Commission appointed by the Government.

We were impressed in this connection by the evidence given by a retired Commissioner of Income-tax that even under the British regime, the Commissioner of Income-tax used to be consulted before awarding titles, etc., and that in case the conferment of Knighthood on a person was withheld because at the last minute it was found that the person concerned was a taxevader."

इसलिये मैं मांग करता हूँ कि प्रधान मंत्री श्री जगजीवन राम से प्रार्थना करें कि वह इस्तीफा दें और अगर वह इस्तीफा नहीं देते हैं तो वह उनको डिसमिस कर दें। इस केस में बिलकुल फेवर हुआ है। यह नेपाटिज्म और फेवरटिज्म का बलीयर केस है।

श्री जगजीवन राम ने दस साल तक नक्शा दाखिल नहीं किया और अपनी इनकम

का कनसोलमेंट किया। क्या प्रधान मंत्री इस तरह के कम्पेयरेबल केसिज के बारे में एनक्वायरी कराइंगी कि क्या उन केसिज में कमिश्नर साहब ने पिनेल्टी लगाई है या उसको वेव किया है? मैं पिछले पांच साल के ऐसे एक नहीं, हज़ारों केस बता सकता हूँ, जो कि कम्पेयरेबल केसिज हैं, जिनमें हज़ारों-लाखों रुपये पिनेल्टी लगाई गई है। अगर उन केसिज में पिनेल्टी लगाई गई है, तो श्री जगजीवन राम पर क्यों नहीं लगाई गयी है?

जैसा कि मैंने कहा है, यह एक फेवरटिज्म का केस है और इस में कमिश्नर साहब ने अपने डिसक्रीशन को जुडिशअली इस्तेमाल नहीं किया है। क्या वह इस तरह के केसिज में इसी तरह अपने डिसक्रीशन को इस्तेमाल करेंगे? अगर ऐसा किया गया, तो फिर सरकार कैसे चल पाएगी? (**व्यवधान**)

क्या मंत्री महोदय बताएंगे कि श्री जगजीवन राम पर एडवांस टैक्स की पिनेल्टी क्यों नहीं लगाई गई? सेक्शन 212 के मातहत सरकार को एडवांस टैक्स का नोटिस देना चाहिये था और अगर ऐसा नहीं किया गया, तो यह सरकार और डिपार्टमेंट की गलती है। कमिश्नर को एडवांस टैक्स की पिनेल्टी को वेव करने का अधिकार नहीं है। श्री जगजीवन राम पर एडवांस टैक्स की पिनेल्टी लगनी चाहिये।

अगर इनके ऊपर ठीक केस चलाया जाए, अगर इनकी इम्पार्शल इन्क्वायरी हो—मैं मांग करता हूँ कि इनकी इम्पार्शल इन्क्वायरी होनी चाहिये—तो 3 लाख रुपये इनके ऊपर इन्कम टैक्स पैनेल्टी लगेगी और डेढ़ लाख रुपये इनके ऊपर वेल्थ टैक्स पैनेल्टी लगेगी।

MR. DEPUTY-SPEAKER: We have extended the time by half an hour to give chance to some more members. From the Government side, the Minister of State, Shri Jagjiwan Ram and the Prime Minister want to speak.

SHRI SURENDRANATH DWIVEDI: You said in the beginning that their party

[Shri Surendernath Dwivedy]

has got 44 minutes. 37 minutes have gone out of it. Am I to understand that all the three of them will take only 7 minutes?

MR. DEPUTY-SPEAKER: We have extended it by half an hour. Therefore, a few minutes are being added. Shri Kawaralal Gupta was entitled only to 6 minutes. He has taken 12 minutes.

*SHRI M. KAMALANATHAN (Krishnagiri): Mr. Deputy Speaker, Sir, I take this opportunity to express the views of Dravida Munnetra Kazhagam on the Resolution of Shri J. M. Imam which is under discussion now.

In reply to a question on this issue asked by the Hon. Member, Shri K. L. Gupta of Jana Sangh on 24th March, 1969, a written statement from the Government had laid on the Table of this House and I would give some relevant figures from this statement. Shri Imam, who moved this Resolution, indicated that 33 Ministers were involved in this misconduct. But I find that this statement contains the names of 73 Ministers. In the list of persons who failed to file the Incometax Returns there are names of 25 Ministers—8 Ministers in Office and 17 former Ministers. In the list giving the names of persons who failed to file the Incometax Returns late, we find 18 Ministers in Office and 15 former Ministers, making a total of 33. In all, 73 Ministers have either failed to file the Incometax Returns in time or filed them late.

I would like to mention the names of some important Ministers who did not file the Returns—Shri Mohammad Yunus Saleem, Shrimati Jahanara Jaipal Singh, Shri Bhanu Prakash Singh, Shri Mohammad Shafi Quereshi.....(Shame, Shame). From amongst the group that shouts "shame, shame", Shri Asoka Mehta, Shri S. D. Misra, Shri T. N. Singh, and Shri D. S. Raju, the former Ministers, find a place in the roll I referred to just now. Some prominent Ministers like Shri Fakhruddin Ali Ahmed, Shri B. R. Bhagat and Shri Gujral are amongst those who filed their returns late. On this side to my right, Dr. Ram Subhag Singh Shri S. K. Patil, Shri M. S. Gurupadaswamy, the

former Ministers, are in the distinguished company of their erstwhile colleagues in this matter.

We were all worried about the future of the country and the stability of Central Government when there was split in the oldest political party of the country. Mutual mud-slinging by the two factions of Congress party, calling each other "thieves", has compelled the masses of this nation to raise a pertinent question as to whether all of them are not "thieves". Shri Morarji Desai was in charge of Finance portfolio for a decade or so and he was hiding these details in the archives of Government. I condemn his failure to reveal the misconduct of his colleagues who are now on the treasury benches. Similarly, the former Tamil Nadu Congress President, Shri C. Subramaniam was eased out of office, he asked Shri Kamraj to account for the sum of Rs. 20 lakhs collected for the ostensible purpose of Elections. I condemn with equal force his belated sense of public morals. It is not only Shri Jagjivan Ram who has committed this lapse, but there are 72 other Ministers too in this category, including the former Ministers. I condemn not only their serious lapses but also the lapse of Shri Morarji Desai who failed to make them public. I am sorry to say that no action has been taken against those Incometax Officers who are now enjoying the fun from the Official Gallery for their failure in discharging their duties properly. I strongly condemn this kind of laxity in administration.

The people of this country have now got a clear idea of their leaders in power and how the administration is being run. There is one set of rules for the ruled and quite a different one for the rulers. In the case of Shri Kishore Kumar the popular Cinema Star of Bombay, the lower Court sentenced him to two months' simple imprisonment for his failure to pay income-tax to the tune of Rs. 1.60 lakhs. As if that was not enough, the authorities have gone in appeal to a higher court. The granite-hard heart of the officials in the case of a common man melts like butter in the case of Ministers. What are iron shackles for a common man become bracelets of gold for the Ministers. The iron grip of the authorities gets tightened in the case

* The original speech was delivered in Tamil.

of a common man, but it becomes soft when the Ministers are involved. I begin to doubt whether the hon. Ministers are reminded of the days when they were in the forefront of No-tax campaign to drive out the Britishers from our country. Probably they feel that they can go scot-free if they initiate the no-tax campaign in free India also.

None can deny that Shri Jagjivan Ram is respected greatly by the people of Tamil Nadu. He is going to be the President of the Congress which is proclaiming to usher in an area of radical socialism in the country as early as possible. The Prime Minister, while defending her senior-most colleague, offered the plea of forgetfulness for his lapse. I hope that the socialistic policies which have been promised by the new Congress for the good of the people, will not become a victim of this forgetfulness and they will be implemented in right earnest. I conclude my speech with these few words.

MR. DEPUTY-SPEAKER: The hon. Minister.

SHRI J. MOHAMED IMAM: The Minister concerned must also be given a chance to explain his stand. So, the time may be extended, if necessary.

SEVERAL HON. MEMBERS: No, no.

MR. DEPUTY-SPEAKER: I am told that from the government side Shri Sethi, Shri Jagjivan Ram and the Prime Minister would like to speak. I do not like to call them at the end in a row.

श्री मधु लिमये : आपका निर्णय ठीक है, लेकिन मैं जानना चाहता हूँ कि सरकार की ओर से डिबेट का जवाब कौन देगे ।

श्रीमती इन्दिरा गांधी : सेठी साहब देगे ।

श्री मधु लिमये : तो वह अन्त में बोलें । आप और जगज्ज्वन रामजी पहले बोलें और अगर सेठी साहब जवाब दे रहे हैं तो वे अन्त में बोलें ।

SHRI SONAVANE (Pandharpur) : The right of reply is with the mover.....
(interruptions)

MR. DEPUTY-SPEAKER: That is right. The right of reply is with the Mover of the Resolution.

श्री मधु लिमये : मैंने यह नहीं पूछा है । मैंने पूछा है कि सरकार की तरफ से विवाद का जवाब कौन देगे । जो सरकार की तरफ से जवाब दे, वह अन्त में बोलें, बाकी लोग पहले इन्टरवीन कर सकते हैं ।

19 hrs.

श्री रवि राय : कोई फैसला नहीं हुआ क्या ?

SHRI SHRI CHAND GOYAL (Chandigarh): Sir, in all such debates it is always one responsible man who replies to the debate from the Government side. It has to be decided among themselves as to who will speak and play that role. He should be the last speaker from the Government side.

MR. DEPUTY-SPEAKER: It is for the Government to decide as to how to conduct their business. Shri Sethi.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI): Sir, as far as the Resolution before the House is concerned, I would like to put the record straight by stating the position as it is in the case of Shri Jagjiwan Ramji and would also try to meet some of the points which have been raised during the course of the debate.

As far as Shri Jagjiwan Ramji's case is concerned, I emphatically deny at the very outset that any notice under section 139(2) was given.

SHRI RABI RAY: You are responsible for that.

SHRI SHRI CHAND GOYAL: Have you verified it?

SHRI BAL RAJ MADHOK: Are you prepared to call Shri Sundara Rajan here to testify.

SHRI P. C. SETHI: Shri Morarji Desai knows it that that is not the procedure.

SHRI MORARJI DESAI: Shri Sundara Rajan told me this.

SHRI P. C. SETHI: That is between him and Shri Sundara Rajan.

SHRI SHRI CHAND GOYAL: Either he has not verified it or he is misleading the House.

SHRI P. C. SETHI: It was only for the years 1961-62, 1962-63 and 1963-64 that notice under section 148 was issued on 26th April, 1969 and that, the hon. former Deputy Prime Minister knows, was in order to regularise the whole course, because section 148 is for regularising.

SHRI RANGA: To cover up your sins.

SHRI P. C. SETHI: For the years 1964-65 to 1968-69, as far as returns for these years under Section 139(4) are concerned Shri Jagjiwan Ramji as an assessee was entitled to file these returns and that he has done.

The total tax liability that has accrued on him for all these years was Rs. 75,590 out of which the tax deducted at source was Rs. 38,616 and the remaining amount comes to Rs. 36,974, which he has paid.

SHRI SHRI CHAND GOYAL: Very small amount!

SHRI P. C. SETHI: A sum of Rs. 6,345 has been paid by the assessee as interest, which should be levied according to rules, on 14th May, 1969.

As far as proceedings under the Income-tax Act are concerned, proceedings under section 136 of the Income-tax Act are like this:—

“Any proceeding under this Act before an Income-tax authority shall be deemed to be a judicial a proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal Code.”

SHRI RANGA: But the Government can always appeal against this.

AN HON. MEMBER: It is not *sub judice*.

SHRI RANGA: I am told that the Government can go in appeal and has done so in so many cases against the decision of the highest tribunal. Are you going to appeal now?

SHRI P. C. SETHI: If you hear me fully, your question will not arise.

SHRI RANGA: I was taunted and given to think that there was no appeal at all. An appeal lies and Government has gone in appeal in so many cases.

SHRI P. C. SETHI: Under section 271 4A it is the authority of the Income-tax Commissioner as the judicial authority to decide the case.

SHRI SURENDRANATH DWIVEDY: This authority is unconditional?

SHRI P. C. SETHI: Shri Salve has enumerated those conditions.

As far as section 271 4B is concerned I would like to say for the information of Acharyaji that an order passed under section 271 4A, according to section 271 4B shall be final and shall not be called in question before any court of law or any other authority. Therefore, what ever decision has been given in this particular case by the judicial authority concerned, that is final according to that.

Then, it was also said here by Shri Kanwar Lal Gupta and by Shri Morarji Desai that penalty has to be levied in this case according to what has been levied in other cases. First of all, as far as the particular question of any mention of the file and details about that are concerned, I would only like to say that as far as this particular case is concerned, Shri Morarji Desai had, certainly, raised a query in the Wealth-tax file. But after that, this matter was discussed by him with Mr. Sundera Rajan and he said that a Minister should not be made an exception and that it should be proceeded with according to law. I would like to say that on 12th March, 1968, there was an Informal Consultative Committee meeting and in that, in the presence of Shri Morarji Desai....

श्री रवि राय : कन्वन्टेडिब कमेटी है.
इन्फ.मन् कमेटी नहीं है ।

SHRI P. C. SETHI: I am referring to a period when it was known as an Informal Consultative Committee. It was explained by the former Finance Minister that there was nothing wrong in instructions being issued by the Board or the C. I. T. on the principles to be borne in mind by the officers though no instructions should be given which have the effect of interfering with the discretion of the income-tax officers in individual cases. These are his own words. Therefore, no instructions could have been given by the highest authority in the Government or by anybody else to decide a parti-

cular case of penalty or waiver of penalty or imposition of penalty as one likes. It is left to the discretion and authority of the concerned competent judicial authority.

SHRI KANWAR LAL GUPTA: Was the discretion judicially exercised?

SHRI P. C. SETHI: I would like to quote in this connection the observations of the Madras High Court in the famous case of *S. B. Adityan v. I. T. O.* The High Court observed:

"Whatever may be the position of the Board as top-most administrative authority, it cannot tell the assessing authority, viz., the I. T. O. what to do and what not to do in regard to a particular assessment. Extraneous influence in passing quasi-judicial orders vitiate them."

Further, in the case of *Navneeta Jhaveri v. K. K. Sen*, the Supreme Court has held that the Board cannot issue general circulars which will be binding on the authorities below.

The Allahabad High Court in the case of *Bela Singh Dowlat Singh* also observed similarly.

Therefore, in this particular case when a question is asked, whether the Government is giving any relaxation or showing any concession to a particular individual, I would say, that is not correct. We have not interfered in this case. We are not going to interfere in any other case also.

SHRI KANWAR LAL GUPTA: It could be done orally.

SHRI P. C. SETHI: It was also said that in such cases where the income-tax returns have been filed late, there have been cases of penalty only. I would like to point out to the hon. House that there are several cases in each commissioner—they are not new cases; they are old cases—during the time of the various Finance Ministers where the income-tax returns were filed late. There, the income-tax returns were filed late. For example, in the Delhi Charge there are cases where there was a delay of nine years, five years, eight years and six years. If the hon. members desire, I could also read out the names. In the Ahmedabad Charge, there are cases of delay of nine

years: *Shri Ramji Durlabh* from 1958-59 to 1966-67, a delay of nine years, no penalty was levied; *Shri Viswanath Vinayak Joshi*, a delay of nine years, no penalty was imposed; *Shri Mohanlal Dhanabhai*, from 1960-61 to 1966-67, seven years, no penalty was imposed; *Shri Kamlaben Mafatlal*, from 1960-61 to 1967-68, a delay of eight years, no penalty was imposed.....(*Interruptions*).

श्री कंवर लाल गुप्त : ऐसे हजारों केसज हैं जिनमें एक महीने की डिले पर पैनल्टी ली गई है।

SHRI SURENDRANATH DWIVEDY: Any case of delay of ten years? You can cite one case at least.

SHRI P. C. SETHI: As far as law is concerned, it makes no difference whether delay is of three months or six months or nine months or five years or nine years.....(*Interruptions*). As far as this particular question is concerned, I would like to explain.....

SHRI KANWAR LAL GUPTA: What are the reasons given by *Shri Jagjiwan Ram*, and what were the orders of the Commissioner thereon?

SHRI P. C. SETHI: As far as the position of section 139(1) is concerned, I would admit that section 139(1) provides that all those who are liable to pay income-tax should file their returns. I have got here the departmental manual. I hope, the hon. former Deputy Prime Minister is aware of this office manual. According to this office manual, there was no need, in the case of those whose income-tax was being deducted, to issue notices. These were the departmental instructions. Notices under section 139(2) should be issued only in the case of those who have income from other sources. Therefore, in most of the salaried income cases where there are about 4 lakh assesses, notices under section 139(2) were generally not issued. (*Interruptions*). It is only in the case of salaried income people.....(*Interruptions*) I would not like to go into the names. I would like to point out very humbly that more than 350 Members of Parliament have either not filed their returns or filed their returns late. (*Interruptions*).

SHRI PILOO MODY: Expose them.
SEVERAL HON. MEMBERS *rose*.

SHRI M. N. REDDY: This is a very serious matter. Unless he comes out with the names, this is very unfair to the house it should be expunged from the records.

SHRI N. K. SOMANI (Nagpur): Let him give the names.

SHRI PILOO MODY: Either the Minister names them, if not I take it that he is protecting them. Are you protecting them?

SHRI BUTA SINGH (Rupar): Is there the name of Smt. Tarakeshwari Sinha?

SHRI CHENGALRAYA NAIDU (Chittoor): I have paid Rs. 3000 as penalty. (*Interruptions*).

MR. DEPUTY-SPEAKER: If only one person speaks, I can follow. If all of you speak, I cannot follow anything.

SEVERAL HON. MEMBERS *rose*.

SHRI S. S. KOTHARI: It is a question of the dignity of the House. (*Interruptions*)

MR. DEPUTY-SPEAKER: Order please. the order first.

SHRI J. B. KRIPALANI: Why do you bother? Most of the 350 members are here.

MR. DEPUTY-SPEAKER: Mr. Mahajan, I would request you to co-operate with the Chair.

SHRI K. LAKKAPPA: May I submit now, Sir ?

MR. DEPUTY-SPEAKER: Unless I have a 100 ears, it is not possible for me to listen to everybody.

SHRI K. LAKKAPPA: A judicial inquiry should be instituted. That is what we are demanding.

MR. DEPUTY-SPEAKER: Now, so many hon. Members this side have stood up.

SHRI J. B. KRIPALANI: You will have to extend the time. So much time is lost.

SHRI SAMAR GUHA: This is the last day of the Parliament. We do not want to return to our constituencies with this stigma attached to us. Names must be disclosed. (*Interruptions*).

MR. DEPUTY-SPEAKER: Hon. member will kindly sit down.

SHRI HEM BARUA: This is reprehensible.

SHRI SAMAR GUHA: Either he should disclose the names or it should be expunged.

SHRI A. S. SAIGAL (Bilaspur): He should lay it on the Table.

SHRI J. M. BISWAS: Please ensure that the Minister comes out with the names.

MR. DEPUTY-SPEAKER: I have not even been able to convey to hon. members what I wanted to say. Shri Guha takes away words from my mouth.

SHRI SAMAR GUHA: This may be the last day of the session of this Lok Sabha.

SHRI MADHU LIMAYE: On a point of order.

MR. DEPUTY-SPEAKER: If members start shouting, where is order? They should listen to me. If 15 members get up and talk at the same time, is there any order at all? There is no order and, therefore, there is no point of order.

SHRI KANWAR LAL GUPTA: I rise to a point of order.

MR. DEPUTY-SPEAKER: Shri Patodja has caught my eye first.

SHRI P. C. SETHI: May I clarify one thing before you allow them?

SHRI D. N. PATODIA: No. He cannot speak unless the point of order is cleared.

SHRI SURENDRANATH DWIVEDY: If he withdraws it, there is nothing to raise by way of a point of order.

SHRI D. N. PATODIA: By making a statement that as many 350 MP's are involved in non-filing of returns, the hon. member has imputed motives. This has cast a reflection on the character, dignity, honesty and privileges of members. Anyone of us may be there. Even you may be one of them. Therefore, it is necessary for him to come out with all the names.

SHRI S. S. KOTHARI: On a point of order.

MR. DEPUTY-SPEAKER : I shall dispose of the point of order already before me and then listen to others. There cannot be 100 points of order at the same time. It is all disorder.

SHRI RANDHIR SINGH: Let it be expunged.

SHRI P. C. SETHI: I am verry sorry that so much heat is generated. What I had meant was that under 139(1), it is incumbent upon every member who is liable to income-tax to file his return. As regards MPS, their tax was deducted at source previously (*Interruptions*). In terms of 139(1), although their tax was deducted at source, it was absolutely necessary for them to file returns. Some of them have done so some have not yet filed. I was only going to explain that although 139(1) provision is there, in spite of that provision, such persons whose tax is being deducted at source, if they fail to file return. (*Interruptions*).

SHRI KANWAR LAL GUPTA: On a point or order.

MR. DEPUTY-SPEAKER: He is replying to the point of order raised. Kindly hear him.

SHRI RANGA: He has said enough in regard to that.

MR. DEPUTY-SPEAKER: He has not finished.

SHRI P. C. SETHI: Only one point more with regard to the institutions.

SHRI KANWAR LAL GUPTA: On this point I want to raise a point of order.

SHRI SAMAR GUHA: Every Member of the House should be suspect in the eyes of the people. (*Interruptions*).

SHRI S. S. KOTHARI: Before the Income-tax Act was amended, it was not incumbent upon those who had the tax deducted at source to file returns. Subsequently it was amended. Even then it was the duty of the income-tax department to send notices to Members of Parliament, despite deduction of tax at source. If the Members of Parliament have not filed any returns, and if they have no other income, they have not committed any offence. It is a reflection on the dignity of all the Members of the House to make a bland statement that 350 Members have

not filed their returns. If the Minister gave the names, most of them would come from the Congress Party. Therefore, he must either withdraw his statement or the Deputy speaker must expunge it because tomorrow it will be reported in the Press. The dignity of the entire House is involved. He must himself withdraw it or the Leader of the House must ask him to withdraw it. Or let him state the names.

SHRI NAMBIAR: If it is a matter of fact that 350 Members have not filed their returns, it is a matter of fact. There is no reflection on anybody. All those who have not filed their returns must file them tomorrow morning; that is all.

श्री मधु लिमये : मैं यह कहना चाहता हूँ कि मंत्री महोदय ने कहा है कि वह नाम लेना नहीं चाहते लेकिन 350 संसद सदस्यों ने रिटर्न्स फाइल नहीं की हैं। इस वक्त बहस चल रही है श्री जगजीवन राम जी के बारे में जिन्होंने दस साल तक रिटर्न्स फाइल नहीं की है—

SHRI S. M. BANERJEE: A feeling has been created by the hon. Minister Mr. Sethi's statement that there are 360 Members of Parliament who have not filed their returns in time. The fact was that previously it was being deducted from our salary. We did not resist it. Mr. C. C. Desai or the courts or somebody raised objection and that objection was upheld. Suddenly, the tax was not being deducted from our salary. None of us are businessmen or landlords; we have no chartered accounts to do things for us. We did not object to the tax being deducted at source.

SHRI PILOO MODY: He has confessed it. Have you got his name on the list?

श्री मधु लिमये : मैं यह कह रहा था कि इस वक्त बहस चल रही है जगजीवन राम जी के बारे में। दूसरों से इस वक्त हमें क्या करना है। बहुत-से संसद सदस्य ऐसे हैं जिनकी कोई और इनकम नहीं होगी। लेकिन श्री सी० सी० देसाई के कहने पर मोरार जी भाई के जमाने में यह निर्णय हुआ कि उनको सैलरी

[श्री मधु लिमये]

नहीं माना जाएगा। मुझे पता नहीं कि यह निर्णय किस अदालत का है। मैं समझता हूँ कि यह निर्णय न हाई कोर्ट का है और न मुफ्रीम कोर्ट का।

SHRI MORARJI DESAI: That is the Attorney-General's opinion; therefore, it was accepted.

SHRI S. M. BANERJEE: You should not have accepted the Attorney-General's opinion. (*Interruption*)

श्री मधु लिमये : श्री देसाई मेरी बात को तो नहीं काट रहे हैं। यह हाई कोर्ट या मुफ्रीम कोर्ट का निर्णय नहीं है। उनको जो कानूनी गलत मिला, उसी के अनुसार उन्होंने श्री सां० सां० देसाई के कथन के बारे में निर्णय दिया। इस प्रश्न पर कोई अदालत में नहीं गया है। लेकिन जिन कानून के तहत हमको पेंसा मिलता है, उसमें "सैलेरी" ही कहा गया है। मैं कोई इनकम टैक्स एक्सपर्ट नहीं हूँ। और इस विषय को जल्दी जानना भी आसान नहीं है।

श्री मोरारजी देसाई : यह भी इन्तजाम कर दिया गया था कि जिनको कटवाना है, वे अपनी खुशी से कटवा सकते हैं।

श्री मधु लिमये : इमलिये मेरा निवेदन है कि सरकार पूरी सूची तत्काल सदन के टेबल पर रखे। उस सूची में यह जानकारी हो कि किस तारीख को किसने दिया। यह जानकारी देना जरूरी है, ताकि पता चले कि कितना डिले हुआ है, दस साल का या दो महीने का। अगर सरकार की तरफ से हाउस को इस तरह कन्स्यूज किया जायेगा, तो यह ठीक नहीं है। मैं मांग करता हूँ कि जिस किसी ने भी गलत काम किया है, सरकार उसको उसके अपराध के अनुसार दंडित करे। सरकार कमेटी के सामने चले; मैं इसके लिये तैयार हूँ। जिन-जिन लोगों ने अपने रिटर्न 30 जून से पहले फाइल नहीं किये, उसके बाद किये हैं, उन सब के नाम और फाइल करने की तारीख दी जाए। (**व्यवधान**) मैं कानूनी

वहम में नहीं पड़ना चाहता हूँ। जिन्होंने समय के अन्दर रिटर्न नहीं दिये, उनके नाम और देने की तारीख दी जाए।

SHRI SAMAR GUHA: I rise on a point of order.

MR. DEPUTY-SPEAKER: You have raised it.

SHRI SAMAR GUHA: You should give me the facility to explain it. Why do you debar me when you have given the chance to others?

MR. DEPUTY-SPEAKER: Let me dispose of the other one.

SHRI SAMAR GUHA: I am on a point of order. You have given a chance to others. (*Interruption*)

MR. DEPUTY-SPEAKER: Let me hear Mr. Samar Guha on the same point of order and then I shall give my ruling.

SHRIMATI SUCHETA KRIPALANI (Gonda): I have a point of order.

MR. DEPUTY-SPEAKER: I will allow that. Please wait.

SHRI SAMAR GUHA: The hon. Member has made a sweeping.

SHRI NAMBIAR: The time is over.

MR. DEPUTY-SPEAKER: What can I do?

SHRI SAMAR GUHA: The hon. Minister has made a sweeping remark that 350 Members of Parliament have not filed their income-tax returns. It may be anybody, from the Prime Minister, down to any hon. Member among them. Any of them may be the defaulters. It means that we will have to go back to the people with this stigma that the custodians of the law of this country, the custodians of the will of the people of this country, have themselves failed to discharge their duty in filing their returns. It will be a stigma on us, on Parliamentarians and on the parliamentary system or the institution as whole. Therefore, I would urge upon you to expunge that remark, because, even if you ask him to withdraw that observation, it will be published in the newspapers with headlines that Members of Parliament are defaulters in regard to the

payment of taxes. Therefore, those words should be expunged or he should disclose the names. Who knows that this day, today, may be the last day of this Parliament? We do not want to go back with the stigma that we have violated the law, we have dishonoured the will of the people.

SHRI RANDHIR SINGH: This is not the last day of Parliament. This is the last day of the session.

SHRIMATI SUCHETA KRIPALANI: The minister said that 350 MPs. have defaulted. I am surprised that they want to equate them with this habitual continuous defaulting for ten years. There may be a default for 2 or 3 months due to oversight, but that cannot be equated with this.

Mr. Limaye has proposed that a list of such defaulters be placed on the Table along with the period of defaulting. As they have equated the case of the MPs with that Mr. Jagjivan Ram, I demand that Mr. Jagjivan Ram's income-tax file be also placed on the Table. I also demand that a committee of Members of Parliament be set up to go into the whole matter.

SHRI SHRI CHAND GOYAL: The Minister has tried to mislead the House inasmuch as he has not referred to the legal position.

MR. DEPUTY-SPEAKER: You are not speaking on Mr. Patodia's point of order. You are raising a different point. I would not hear you now.

I will give my ruling on the point of order raised. The minister has made a certain

statement and the members have made their submission. It is all on the record of the House. It is for the Government to consider what they are going to do in response to the members's submissions. As far as the order of the House is concerned, there is no point of order. (*Interruptions*). I would request the hon. Lady Member, Shrimati Sucheta Kriplani, to kindly cooperate with me. Now, let me put it to the House. We had extended the time upto 7.30.

SHRIMATI TARKESHWARI SINHA: Sir, the Cabinet Ministers do not think any lady is honourable. Look at the way they are laughing over your remark! (*Interruptions*).

MR. DEPUTY-SPEAKER: Now I want to take the sense of the House. We had extended the debate up to 7.30 p.m. Now it is 7.40 p.m. On account of the great feelings over this question, we have far exceeded our time. Now I would like to know up to what time we should continue. This discussion.....(*Interruptions*). There is a proposal from Dr. Ram Subhag Singh that the debate may be adjourned.

SHRI RABI RAY: Yes, let us adjourn it to the next session.....(*interruptions*)

SHRI RANDHIR SINGH: That suggestion is not acceptable to us.

MR. DEPUTY-SPEAKER: That is the proposal. If there is no unanimity on it. I will put it to the House.

The question is :

"That the debate to this motion be adjourned to the next session."

The Lok Sabha divided:

AYES

Division No. 247]

Amat, Shri D.
Amin, Shri R. K.

Dar, Shri Abdul Ghani

Das, Shri N. T.

Dass, Shri C.

Desai, Shri Morarji

Devgun, Shri Hardayal

Dipa, Shri A.

Dwivedy, Shri Surendranath

[19·47hrs.

Ghosh, Shri Bimalkanti

Gowda, Shri M. H.

Goyal, Shri Shri Chand

Guha, Shri Samar

Gupta, Shri Kanwar Lal

Gupta, Shri Ram Kishan

Hari Krishna, Shri

Himatsingka, Shri

Joshi, Shri S. M.

(Res.)

Kameshwar Singh, Shri
Kapoor, Shri Lakhan Lal
 Katham, Shri B. N.
 Kedaria, Shri C. M.
 Kothari, Shri S. S.
 Kripalani, Shri J. B.
 Kripalani, Shrimati Sucheta
 Lakkappa, Shri K.
 Limaye, Shri Madhu
 Madhok, Shri Bal Raj
 Majhi, Shri M.
 Masuria Din, Shri
 Meena, Shri Meetha Lal
 Mehta, Shri Asoka
 Mehta, Shri P. M.
 Misra, Shri Janeshwar
 Misra, Shri Srinibas
 Mody, Shri Pилоo
 Mohamed Imam, Shri J.
 Mohinder Kaur, Shrimati
 Molahu Prasad, Shri
 Mondal, Shri J. K.
 Mrityunjay Prasad, Shri
 Mukerjee, Shrimati Sharda
 Murti, Shri M. S.
 Naghnoor, Shri M. N.
 Naidu, Shri Chengalraya
 Naik, Shri G. C.
 Nayar, Shrimati Shakuntala
 Onkar Singh, Shri
 Parmar, Shri Bhaljibhai
 Patel, Shri Manubhai

Patel, Shri N. N.
 Patodia, Shri D. N.
 Poonacha, Shri C. M.
 Pramanik, Shri J. N.
 Rajasekharan, Shri
 Raju, Shri D. B.
 Raju, Dr. D. S.
 Ram Dhani Das, Shri
 Ram Subhag Singh, Dr.
 Ranga, Shri
 Ranjit Singh, Shri
 Rao, Shri V. Narasimha
 Ray, Shri Rabi
 Sanjit Rupji, Shri
 Sapre, Shrimati Tara
 Sarma, Shri A. T.
 Sen, Shri P. G.
 Shah, Shrimati Jayaben
 Shah, Shri Shantilal
 Sharma, Shri Ram Avtar
 Sheo Narain, Shri
 Seth, Shri T. M.
 Singh, Shri D. N.
 Sinha, Shrimati Tarkeshwari
 Solanki, Shri S. M.
 Somani, Shri N. K.
 Supakar, Shri Sradhakar
 Tapuriah, Shri S. K.
 Venkatasubbaiah, Shri P.
 Vidyarthi, Shri Ram Swarup
 Viswambharan, Shri P.
 Yadav, Shri Ram Sewak

NOES

Achal Singh, Shri
 Ahirwar, Shri Nathu Ram
 Awadesh Chandra Singh, Shri
 Azad, Shri Bhagwat Jha
 Babunath Singh, Shri
 Badrudduja, Shri
 Bajpai, Shri Vidya Dhar
 Banerjee, Shri S. M.

Barrow, Shri
 Barua, Shri Bedabrata
 Barupal, Shri P. L.
 Basu, Dr. Maitreyee
 Basu Matari, Shri D.
 Baswant, Shri
 Besra, Shri S. C.
 Bhagat, Shri B. R.
 Bhagavati, Shri

(Res.)

- Bhakt Darshan, Shri
 Bhandare, Shri R. D.
 Bharti, Shri Maharaj Singh
 Bist, Shri J. B. S.
 Biswas, Shri J. M.
 Bohra, Shri Onkarlal
 Bramhanadji, Shri
 Buta Singh, Shri

 Chanda, Shri Anil K.
 Chanda, Shrimati Jyotsna
 Chandra Shekhar Singh, Shri
 Chandrika Prasad, Shri
 Chaturvedi, Shri R. L.
 Chavan, Shri D. R.
 Chavan, Shri Y. B.
 Choudhary, Shri Valmiki
 Choudhury, Shri J. K.

 Dalbir Singh, Shri
 Deoghare, Shri N. R.
 Deshmukh, Shri B. D.
 Deshmukh, Shri Shivajirao S.
 Devinder Singh, Shri
 Dhandapani, Shri
 Dhuleshwar Meena, Shri
 Dinesh Singh, Shri
 Dixit, Shri G. C.
 Ering, Shri D.
 Gajraj Singh Rao, Shri
 Gandhi, Shrimati Indira
 Ganesh, Shri K. R.
 Ganga Devi, Shrimati
 Gautam, Shri C. D.
 Gavit, Shri Tukaram
 Ghosh, Shri P. K.
 Ghosh, Shri Parimal
 Girja Kumari, Shrimati
 Govind Das, Dr.
 Gupta, Shri Indrajit
 Gupta, Shri Lakhn Lal
 Haldar, Shri K.
 Hanumanthaiya, Shri
 Heerji Bhai, Shri
 Hem Raj, Shri
 Iqbal Singh, Shri
 Jadhav, Shri Tulshidas
 Jadhav, Shri V. N.

 Jaggaiah, Shri K.
 Jagjiwan Ram, Shri
 Janardhanan, Shri C.
 Jharkhande Rai, Shri

 Kahandle, Shri Z. M.
 Kamalanathan, Shri
 Kamble, Shri
 Kamala Kumari, Shrimati
 Kandappan, Shri S.
 Karan Sinth, Dr.
 Karni Singh, Dr.
 Kasture, Shri A. S.
 Kavade, Shri B. R.
 Kestri, Shri Sitaram
 Khan, Shri Latafat Ali
 Kinder Lal, Shri
 Kirutinan, Shri
 Kotoki, Shri Liladhar
 Kurecl, Shri B. N.
 Kushok Bakula, Shri

 Lalit Sen, Shri
 Laskar, Shri N. R.
 Laxmi Bai, Shrihathi
 Lutfal Haque, Shri

 Madhukar, Shri K. M.
 Mahadeva Prasad, Dr.
 Mahajan, Vikram Chand
 Mahida, Shri Narendra Singh
 Mahishi, Dr. Sarojini
 Mandal, Dr. P.
 Mandal, Shri Yamuna Prasad
 Mane, Shri Shankarrao
 Marandi, Shri
 Mayavan, Shri
 Meghachandra, Shri M.
 Minimata, Shrimati Agam Dass Guru
 Mohammad Ismail, Shri
 Mohammad Yusuf, Shri
 Mohammed Sheriff, Shri
 Mohsin, Shri
 Mudrika Singh, Shri
 Murthi, Shri B. S.

 Nageshwar, Shri
 Nanda, Shri
 Oraon, Shri Kartik

Panigrahi, Shri Chintamani
 Pant, Shri K. C.
 Paokai Haokip, Shri
 Parmar, Shri D. R.
 Partap Singh, Shri
 Parthasarathy, Shri
 Paswan, Shri Kedar
 Patil, Shri C. A.
 Patil, Shri Deorao
 Patil, Shri S. B.
 Patil, Shri T. A.
 Pradhani, Shri K.

Qureshi, Shri Shaffi

Radhabai, Shrimati B.
 Raghu Ramaiah, Shri
 Ram, Shri T.
 Ram Dhan, Shri
 Ram Sewak, Shri
 Ram Swarup, Shri
 Ramji Ram, Shri
 Ramshekhar Prasad Singh, Shri
 Rana, Shri M. B.
 Randhir Singh, Shri
 Rao, Shri Jaganath
 Rao, Dr. K. L.
 Rao, Shri K. Narayana
 Rao, Shri Muthyal
 Rao, Shri J. Ramapathi
 Rao, Shri Thirumala
 Rao, Dr. V. K. R. V.
 Raut, Shri Bhola
 Roy, Shri Bishwanath
 Rao, Shrimati Uma

Sadhu Ram, Shri
 Saha, Dr. S. K.
 Saigal, Shri A. S.
 Sait, Shri Ebrahim Sulaiman
 Saleem, Shri M. Yunus
 Salve, Shri N. K. P.
 Saminathan, Shri
 Sankata Prasad, Dr.
 Savitri Shyam, Shrimati
 Sayeed Shri P. M.

Sayeed Ali, Shri
 Sen, Shri Deven
 Sen, Shri Dwaipayan
 Sethi, Shri P. C.
 Sezhayan, Shri
 Shambhu Nath, Shri
 Shankaranand, Shri
 Sharma, Shri Madhoram
 Sharma, Shri Naval Kishore
 Sharma, Shri Yogendra
 Shashi Bhushan, Shri
 Shastri Shri Ramavatar
 Shastri, Shri Ramanand
 Shastri, Shri Sheopujan
 Sher Singh, Shri
 Shinde, Shri Annasahib
 Shiv Chandika Prasad, Shri
 Shukla, Shri S. N.
 Shukla, Shri Vidya Charan
 Siddayya, Shri
 Sinha, Shri Satya Narayan
 Sivasankaran, Shri
 Snatak, Shri Nar Deo
 Somasundaram, Shri S. D.
 Sonar, Dr. A. G.
 Sonavane, Shri
 Sunder Lal, Shri
 Surendra Pal Singh, Shri
 Sursingh, Shri
 Suryanarayana, Shri K.
 Thakur, Shri P. R.
 Tiwary, Shri D. N.
 Tiwary, Shri K. N.
 Tula Ram, Shri
 Uikey, Shri M. G.
 Ulaka, Shri Ramachandra
 Verma, Shri Balgovind
 Verma, Shri Prem Chand
 Virbhadra Singh, Shri
 Viswanatham, Shri Tenneti
 Viswanathan, Shri G.
 Vyas, Shri Ramesh Chandra
 Yadav, Shri N. P.
 Yadav, Shri Chandra Jeet

MR. DEPUTY-SPEAKER : The result of the division is : Ayes : 82; Noes : 194

The motion was negatived.

Some Hon. Member : shame, shame
THE MINISTER OF PARLIAM-
ENTARY AFFAIRS AND SHIPPING
AND TRANSPORT (SHRI RAGHU
RAMAIA Sir, we will have this debate till
8-30 (*Interruption*).

SHRI SURENDRANATH DWIVEDY :
Sir this is unprecedented in the history
of this Parliament and it is for the Chair
to uphold the rights of the House. It is
always possible for a majority party to de-
prive others, who have not expressed their
opinion on a matter, of an opportunity by
moving a closure motion in the midst of it
and get it passed by virtue of their majority
But it is for the Chair to accept the closure
motion or not. Because a motion has been
moved for closure, you are not bound to put
it to the House and get a majority verdict.
It is for you to consider as to how much
opinion has been expressed and whether
the closure motion should be accepted or
not. If they get it done in this way, it
will be proved that it is a hoax and they
are culprits. It is a proclamation that
these guilty men have adopted the most
questionable tactics to hide their guilt.
I want to know what they are afraid of.
They have a majority and the votes against
the Resolution. They stand vindicated
even by this process. But this procedure
which they are adopting has never been
done in this House. Now the Government
depends on some support from the Opposi-
tion but even when Pandit Jawaharlal
Nehru was the Prime Minister and the
Government party had an overwhelming
majority which could kill any debate at
any time, this has never happened. There-
fore the prestige of the Chair should be
upheld.

MR. DEPUTY-SPEAKER : Let me
first dispose of what Mr. Surendranath
Dwivedy said. (*Interruptions*) Kindly
listen to me.

श्री मारखंडे राय (घोसी) : ये सज्जन
अपराधों का इस्तेमाल न करें नहीं तो कुछ
हो जायेगा । . . . (व्यवधान) . . .

SHRIMATI TARKESHWARI SINHA :
Shri Jharkhande Rai said, "There will
be a murder." (*Interruptions*)

MR. DEPUTY-SPEAKER : Mr.
Jharkhande Rai, did you utter the words,
"There will be a murder."? (*Interruptions*)

SHRI D. N. PATODIA : He has said
it.

SHRI PILOO MODY : I move that
you suspend him for the rest of the session.
(*Interruptions*)

MR. DEPUTY-SPEAKER : I could
not hear anything because there was so
much noise in the House. Mr Jharkhande
Rai, did you utter those words ?

SHRI PILOO MODY : He said it.
Are you asking for a confession? We
are telling you, he said it.

MR. DEPUTY-SPEAKER : I did not
hear. (*Interruptions*)

SHRI PILOO MODY : That is why
we are telling you. (*Interruptions*)

SHRI RANDHIR SINGH : He must
apologise if he has said that.

SHRI SAMAR GUHA : He is going
to forfeit the confidence of the House and
the trust of us all. (*Interruptions*)

MR. DEPUTY-SPEAKER : I would
like to know whether Mr. Piloos Mody
wants to take the position that whatever
he says in the House must be accepted as
the gospel truth.

SHRI BAL RAJ MADHOK : We
heard it. He said, "खून हो जायेगा"
"You don't believe us?" (*Interruptions*)

MR. DEPUTY-SPEAKER : Order,
order. Kindly listen to me please allow
me to speak. What the hon. Members
have brought to my notice I did not hear
with my own ears. There was so much
din and noise in the House. When the
Chair did not hear it, it has the right to
verify whether that is right or not. That
is what I am doing. You don't allow
me to do that. I am putting it to Mr.
Jharkhande Rai straight, whether he uttered
the words "There will be a murder."

(Res.)

श्री झारखंडे राय : मैंने यह कहा कि इधर, मैं नाम नहीं जानता, ये सज्जन बैठे हैं, ये बार-बार गालियों का इस्तेमाल कर रहे थे..... (व्यवधान)..... कुछ देर से शोर-शराबे में ये सज्जन गालियों का इस्तेमाल कर रहे थे, तो मैंने आपको एड्रेस करके यह कहा कि इन सज्जन को मना किया जाए, ये अपशब्दों का इस्तेमाल न करें, अगर अपशब्दों का इस्तेमाल करेंगे तो कुल हो सकता है..... (व्यवधान).....

श्री रवि राय : "कुल" का अर्थ क्या है ?
.. (व्यवधान) ..

MR DEPUTY SPEAKER : Order order. Let me now dispose of what Mr. Dwivedy has said. Mr. Kripalani may please resume his seat.

SHRI S. K. TAPURIAH : What is the meaning of 'kul'?

MR. DEPUTY-SPEAKER : I have disposed that of. Now I want to dispose of the point raised by Shri Dwivedy. He has asked the Chair to uphold the right of the members of this House. I fully agree that it should be done. Now one of the things that the Chair should do is to uphold the decision of the majority of this House, and where the Chair is not sure, the best course for the Chair is to put it to the House.....

SHRI RANGA : Not every time.

MR. DEPUTY SPEAKER : In the case of closure, I will put it to the House. I call upon the Minister of Parliamentary Affairs to move. (Interruption) There is a proposal from the Minister of Parliamentary Affairs that the debate should close by 8-30 p. m. Is there any amendment to that?

श्री मधु लिमये : मेरा प्वाइंट आफ आर्डर है..... (व्यवधान).....

श्री रवि राय : मेरा संशोधन है..... (व्यवधान).....

श्री मधु लिमये : संशोधन के पहले प्वाइंट आफ आर्डर मुन लीजिये ।

SHRI J. B. KRIPALANI : I have been standing.

MR. DEPUTY-SPEAKER : Let me hear Mr. Kripalani for a minute.

SHRI J. M. BISWAS : How many times will he speak?

SHRI J. B. KRIPALANI : If my Communist friends do not want me to talk, I will sit down; I have no objection; even if one man objects to my talking, I will sit down.

SHRI NAMBIAR : The parties which have not so far spoken should be given at least five minutes.

SHRI MANUBHAI PATEL (Dabhoi) : My hon. friend did not want Mr. Kripalani to speak? Is this democracy?

SHRI J. B. KRIPALANI : If I am allowed to speak, I will say this. A serious charge is made against a Minister. If you.... (Interruptions) if you don't want me to speak, I won't speak. I say, a serious charge against a Minister is made. For the ruling Party to stop discussion, I say, is not done. If they want to do it, they can do it. But the stigma will stick on them that they stifled the discussion.

20.00 hrs.

SHRI BAL RAJ MADHOK : I was trying to catch your eye. You must listen to me. We want to co-operate with you. When this debate began, you settled that it should finish at 7 and then at 7-30 p. m. Now, on the order paper, after this discussion, there are four more items under Rule 193 and an half-an-hour discussion. Either you accept his suggestion or my suggestion. My submission is that all the work on the order paper must be finished. We are prepared to sit upto 12 midnight or 1 a. m. or 2 a. m. If the ruling Party thinks that the debate is going against them and they cannot face the House and by their majority want to stifle the discussion, it is not democracy. (Interruptions) Democracy is not run by rules only. There are conventions also. In this House the Opposition is never gagged. If necessary, we are prepared to sit upto 1 a. m. or 2 a.m. to finish the business on the order paper.

श्री मधु लिमये : उपाध्यक्ष महोदय, पहले यहां शोरगुल हो रहा था इसलिए पहले मैं आपसे यह जानना चाहता हूँ कि क्या यह बात सही है कि आपने संसद्-कार्य मंत्री श्री रघु-रामैया से कहा था कि वह अपना क्लोजर मोशन मूव करें ?

MR. DEPUTY-SPEAKER : No, no. I have never asked Mr. Raghu Ramaiah to do anything.

श्री मधु लिमये : तो फिर वह कौनसा मोशन यहां पर कर रहे हैं ? How can he get up like this. क्या मोशन है ? मोशन इस तरह से थोड़े ही होता है ।

SHRI SURENDRANATH DWIVEDY : This cannot be done by consensus but by Rules.

MR. DEPUTY-SPEAKER : Any Member can move the motion. Dr. Ram Subhag Singh moved his motion. It is not a closure motion. He is only moving a motion that the time be extended.

SHRI RANGA : You were good enough to say—that there is so much of noise in the House.

MR. DEPUTY-SPEAKER : Order please. Let me hear Rangaji.

SHRI RANGA : The Chair is a continuing authority but the incumbents come and go. You have come only recently. But I would like to remind you of a Rule here. It is Rule 362 in regard to closure of discussion.

MR. DEPUTY-SPEAKER : There is no closure.

SHRI RANGA : Kindly bear with me because you were good enough to say that you do not want to take any decision at all. In a democracy where the established rule or authority or convention and practice prevail, whatever the majority wants to do, it must be allowed to do and the Chair has no place at all. That is the substance of what you have said.

MR. DEPUTY-SPEAKER : On this question.

SHRI RANGA : Then, where does the Chair come in? He is expected to use his discretion and also judgment and what is more, the Chair is expected to consider and is expected to ensure proper, full and reasonable debate in the House.

Whether it has taken place or not has got to be decided. That is within the discretion and judgement of the Speaker. Rule 362 says:

“At any time after a motion has been made by any member may move: ‘That the question be now put’.

I am only drawing your attention to the relevance or otherwise of what you were pleased to say which flabbergasts us because earlier you already decided that it is for the House and therefore you would put it to the House....-

“and unless it appears to the Speaker that the motion is an abuse of these rules or an infringement of the right of reasonable debate.....”

I emphasise the right of reasonable debate ‘the Speaker shall put the motion’ That the question be now put.”

Therefore, the Speaker has that discretion, also responsibility, to exercise his own judgment. You want us to believe that the Speaker need not exercise that judgment at all. This is not fair to the House. I would like you to keep that in mind, guide us and help us. Here is my hon. friend who moves that it should be extended by half-an-hour. In other words, what does it mean? That after half-an-hour, it should be closed. Now I have made the suggestion that it may not be closed after half-an-hour because they have demonstrated their majority, but let it be extended at least by another half-an-hour.

SHRI RAGHU RAMAIAH : We accept that.

MR. DEPUTY-SPEAKER : The suggestion made by Shri Ranga is that the House may continue with this upto 9 p. m. I shall put it to the House.

श्री रवि राय : मेरा संशोधन है । मैं यह मान कर चलता हूँ कि रीजनेबल डिबेट हुआ ही नहीं । यह सही है कि संसद्-कार्य मंत्री

[**श्री रवि राय**]

का एक मोशन है कि साढ़े सात बजे तक हाउस चलना चाहिये। मेरा संशोधन है कि हाउस में रोज़नेबल डिबेट के लिये 10 बजे तक समय बढ़ाया जाए।

SHRI RAGHU RAMAIAH : I have agreed with Shri Ranga's suggestion that this may go till 9 a. m. That is my motion.

SHRI CHENGALRAYA NAIDU : Then on the other subjects, the House must sit and dispose of them even if it means sitting till 4 a. m.

MR. DEPUTY-SPEAKER : The motion made by Shri Rangaji that the House will continue this debate till 9 p. m. has been agreed to by Government. If you allow it, I will put it to the House.

SOME HON. MEMBERS : Not necessary.

MR. DEPUTY SPEAKER : We will continue till 9 p. m.

SHRI P. C. SETHI : I would now not take much time of the House..

20.09 hrs.

[**SHRI K. N. TIWARI in the Chair**]

A point was made during the course of the debate about Shri Jagjivan Ram's association with different companies, trusts, HMFs etc. As far as this position is concerned, information was given to the House.

As far as the companies are concerned, he is not associated with any of the companies. (*Interruptions*).

श्री नरह कुमार सोमानी : रूलिंग के बारे में मेरा वाइंट आफ आर्डर है।

सभापति महोदय रूलिंग पर नहीं हो सकता है।

श्री नरह कुमार सोमानी : 350 मेम्बरों के बारे में आपको अपना जजमेंट देना है। लिस्ट रखेंगे या नहीं ?

SHRI P. C. SETHI : As far as information about 42 institution is concerned, information with regard to 37 has come. We have made all possible efforts and we have laid on the Table of the House informa-

tion with regard to various institutions. 17 have either nil income or income below taxable limit during the last three years. Eight are exempt from tax. Two have closed down. Four are still in the formative stage and so on. Only in the case of one, Depressed Classes League income is either through Government donations or through private donations. It is also exempt from tax. There is only the question of Bharat Krishak Samaj. I need not go into those details because that had been fully answered during the course of the question hour. As far as Shri Jagjivan Ram's presidentship is concerned he became its President in 1968.

The Chairman happens to be in charge of accounts. The income-tax cases of the Samaj are pending disposal and their application under section 11 for exemption from income-tax is also pending disposal. As a public man if his association is there with some of these institutions which are either charitable or educational, or something of that nature, then nobody can say that his association with these institutions was wrong.

As far as income-tax or other tax matters are concerned, they have been disposed of according to law and whatever interest was due according to law has been charged and therefore it cannot be said that anything has been done in a manner which smacks of favouritism or that any favours had been shown.

SHRI KANWAR LAL GUPTA : Why not you set up an independent enquiry committee. It is a clear case of nepotism.

सभापति महोदय महंवरनी करके शांतिपूर्व मुनियें।

SHRI P. C. SETHI : In conclusion I should like to say that as far as law is concerned, it has taken its course and nothing extra-ordinary has been done. Everything has proceeded according to law and all these questions are being raised with political motivation... (*Interruptions*)

MR. CHAIRMAN : Nothing will go on record unless I allow an hon. Member to speak. Shri Indrajit Gupta.

SHRI INDRAJIT GUPTA (Alipore) : Mr. Chairman, the resolution that is before the House calls in its operative part for a Committee of Members of Parliament to be appointed to investigate these allegations against Jagjivan Ram.

Mr. Imam who has moved this resolution and also the ex-Finance Minister, Mr. Desai, when they spoke, quite correctly, in my opinion, said that this is a question of principle. The people who held high public office like Ministers, and I would say even Members of Parliament, should be subject to scrutiny to see that they are not guilty. It is not only a question of some technical breach of the law, but even of any impropriety. I fully agree and my party fully agrees with these sentiments.

But here, let me say—as was said outside—that we are prepared to have a standing committee of Members of Parliament, as asked for by this resolution, a standing committee, to which always all allegations of this type regarding tax evasion, breach of taxation laws, failure to file returns, delay in filing returns by any Minister, past or present, or any of the Members of Parliament, can be referred. We are for it.

SOME HON. MEMBERS : Accepted.

SHRI INDRAJIT GUPTA : But when the whole resolution before us is limited and restricted to one single individual, naturally a doubt arises in our mind as to why—you tell me why—the others are being left out. I do not hold any brief for Mr. Jagjivan Ram. I feel from what I have heard, although I am not a lawyer dealing with income-tax matters, there can be no doubt in this matter, that Mr. Jagjivan Ram has been guilty of violation of the income-tax rules and laws. Whether that is a technical breach or something more serious is not possible for me to judge. The lawyers can go on arguing about it. Certainly, I will say to Mr. Jagjivan Ram that a Cabinet Minister of his eminence should have been much more careful to see that in such matters, proper standards of propriety and vigilance are maintained. Beyond that, he is capable of defending himself. I hope whatever course the law would take—of course, the law would take its course—he will face it. But I want to

know, and I regret very much one thing, because the original resolution moved by Mr. Imam included in it other Ministers also. I am very sorry : I cannot cast any reflection on the Speaker. I do not want to say that the Speaker had any intention. But I am very sorry that the rules by which we are guided are capable of being interpreted in such a way, and unintentionally perhaps that we have to stick to the letter of the rules, but the net effect of this is that the whole thing comes here as though it is pinpointed against one single individual only, and I find certain people on this side of the House who want to rub it in exactly in that way, as if nobody else is to be blamed. Only one person is mentioned. But in the course of the debate, it has come to that this things was in respect of 350 Members of Parliament, and I myself may be one of those gentlemen. (*Interruption*) It does not matter, but the point is this. The question to which answer was given in the month of March and to which reference has been made, has also contained names of many Ministers; some of them are present Ministers; some are ex-Ministers now. I am told that though this is a high-sounding question of principle, if the man is guilty of having failed to file his returns for 10 years, it must be taken up very, very seriously, but if somebody has done it for 10 months, there is no such principle involved. (*Interruption*) I do not say it. Mr. Desai said that if this question had not been raised in Parliament, this thing might have continued in the case of Mr. Jagjivan Ram. It might have continued; but if the question had not been raised it might have continued in the case of the others also. Why not I find in that list, Mr. Asoka Mehta's name; I find Dr. Ram Subhag Singh's name. I find Mr. Poonacha's name. Why are they left out? (*Interruption*)

श्री शशि भूषण : श्री अणोक मेहता, श्री पृष्ठाचा, डा० राम सुभग सिंह आदि ने कई वर्षों तक रिटर्न फाइल नहीं की है ।

DR. RAM SUBHAG SINGH : Sir, I submit that it was the department concerned which did not maintain it. I wrote and got it and I have paid all the taxes. I have got the receipts with me. I have deposited the amounts in time. I challenge

[Dr. RAM SUBHAG SINGH]

anybody to prove otherwise. I say it with a full sense of responsibility that all the deposits were made in time and there was not even one day's delay. It was deposited in time.

SHRI ASOKA MEHTA (Bhandara) : My name has been mentioned more than once during this debate. I would, therefore, like to make one thing clear. I was in the Planning Commission for a period of 5 years. During that entire period, over and above paying my taxes, I have returned Rs. 900 per month from my salary to the Government. I retained only Rs. 800 per month and returned Rs. 900 to Government. I have thus paid more than Rs. 50,000 to the Government over and above what is due from me by way of taxes. There are limits to maligning persons.

DR. RAM SUBHAG SINGH : I demand from the Finance Minister, let him say from where the Foreign Trade Minister got the money to build his House in Maharaniabagh. I ask the Prime Minister.

THE MINISTER OF FOREIGN TRADE (SHRI B. R. BHAGAT) : I am sorry the hon. member is making irresponsible allegations. You can go to the income-tax department and see all the returns. He is making irresponsible allegations without knowing the facts. I challenge him.

SHRI INDRAJIT GUPTA : Therefore, Sir, I make this allegation in all seriousness that this particular resolution in that particular way it has been brought forward, is nothing but a fictional game intended to blackmail certain people. Otherwise, I challenge everybody. Let a standing committee be set up to go into allegations against everybody. (Interruptions). I have no intention of putting the cat against the pigeons like this! (Interruptions)

The reason why I had tabled my amendment which the Speaker did not admit was this. I say that during the whole period to which this allegation refers, the high priest, under whose dispensation income-tax evasion on a massive scale has gone on in this country, i.e. the ex-Finance Minister, Mr. Morarji Desai.... (Interruptions).

I think I was misunderstood because I was speaking in allegory... (Interruptions). At this stage I may say that in the temple of tax evasion, whose high priest was Shri Morarji Desai, at least during the period 1958-64 one of the vestal virgins of that temple was Shrimati Tarkeswari Sinha herself... (Interruptions.)

SHRI BAL RAJ MADHOK : This kind of language about ladies here should not be tolerated... (Interruptions). He should withdraw those words. (Interruptions).

MR. CHAIRMAN : He should withdraw those remarks against the lady.

SHRI INDRAJIT GUPTA : Mr. Chairman, I am always willing to submit to your ruling. But when I made those remarks I thought that my English would be understood at least by her. Have I said anything which is unparliamentary ?

MR. CHAIRMAN : Please withdraw those words against the lady. (Interruptions)

SHRI INDRAJIT GUPTA : What have I said which is objectionable ?

MR. CHAIRMAN : I will go through the records. If there is anything which is unparliamentary I will expunge it.

SHRI INDRAJIT GUPTA : Before you expunge it, kindly consult some Professor of English or history... (Interruptions)

SHRI RAM KRISHAN GUPTA (Hissar) : This is an insult to the chair... (Interruptions).

SHRI INDRAJIT GUPTA : This discussion has certainly thrown light on the functioning of the Income-tax Department. There is no doubt about it that there is serious demoralisation in the Income-tax Department. But I want to know who is responsible for it. If honest income-tax officers are discouraged and dishonest income-tax officers are encouraged, if there is deterioration and demoralisation over the years, are these people in the Finance Ministry for so many years, the Minister, Deputy Minister and so on, are they not at all responsible for it? Are they not in any way responsible? They have to wash their hands clean off the whole thing.

SHRI SHEO NARAIN (Basti) : What are you doing in Bengal?

SHRI INDRAJIT GUPTA : I will tell you....(Interruption)

SHRI MANUBHAI PATEL : Let a commission be appointed to find out who is responsible. Let him accept our demand.

SHRI INDRAJIT GUPTA : That should be appointed for everybody.

SOME HON. MEMBERS : Yes, yes.... (Interruption)

SHRI INDRAJIT GUPTA : Because my hon. friend, Shri Sheo Narain, wants to know what is happening in Calcutta, I will tell him that there is a gentleman in Calcutta called Shri Laxman Prabhu who has been one of the most tested and tried informers of the Finance Ministry and Tax Department to find out tax evasion cases. Shri Laxman Prabhu has been responsible for unearthing nearly Rs. 1 crore of tax evasion by Birlas and other big houses of Calcutta. Almost one of the last acts performed by the Finance Ministry before Shri Morarji Desai was removed from there was to blacklist Shri Laxman Prabhu—I have got that d.o. letter with me—so that he cannot give information in future. Who is responsible for this....(Interruption) ?

SHRI MORARJI DESAI : It is wholly untrue.....(Interruption)

SHRIMATI TARKESHWARI SINHA : I charge that he was working for the Communist Party. Shame on the Communist Party who was charging commission from Shri Prabhu.....(Interruption)

SHRI INDRAJIT GUPTA : Shri Morarji Desai, as Finance Minister, had all this information at his disposal regarding various ministers. This information was kept suppressed for so long. Only at a particular time after the mid-term election and after the Faridabad session of the Congress, when a certain move was set afoot to capture power by certain people, these figures and this information were given out in order to blackmail certain people.

Therefore we are not going to play this factional game. We are prepared for an all-embracing inquiry into everybody—minis-

ters, present and ex, and MPs, if necessary. Let such a committee be set up. But this is a purely factional move and we cannot support it.

SHRI NAMBIAR : Let all the dirty linen be washed.

श्री मधु लिमये : सभापति महोदय, श्री इन्द्र-जीत गुप्त का भाषण मैंने बड़े गौर से सुना और उनका पूरा भाषण सुनने के बाद मेरी समझ में नहीं आता कि यदि वह चाहते हैं कि सभी मंत्रियों, सभी संसद् सदस्यों, सभी बड़े अफसरों, विधान मंडल के सदस्यों, यानी जो-जो अपने को समाज का नेता कहते हैं, उनको एक अच्छा आदर्श समाज के सामने, देश के सामने पेश करना चाहिये—यदि यह उनकी राय है और यदि वह चाहते हैं कि इनके मामलों की निष्पक्ष जांच हो और जो दोषी हैं उनको दण्डित किया जाए, तो मेरी समझ में नहीं आता कि जब इमाम साहब एक मामला उठाते हैं और उसमें जगजीवन राम के साथ उसी तरह अन्य मिनिस्ट्रों की बात भी थी, उसमें स्पीकर साहब ने अगर उनके प्रस्ताव से अन्य मंत्रियों को निकाल दिया था या आपके द्वारा जो संशोधन रखा गया था उसको यदि सभापति ने नहीं स्वीकारा तो उसका दोष इमाम साहब का कैसे है या हम लोगों का कैसे है ?

श्री इन्द्रजीत गुप्ता : दोष किसी का भी नहीं है, हम किसी को दोष नहीं दे रहे हैं ।

श्री मधु लिमये : हम आपसे सहमत हैं, जब आपने ललकारा है तो जहां तक कमेटी नियुक्त करने का सवाल है, इसके दो रास्ते हैं । एक रास्ता तो यह है कि सभापति स्वयं कमेटी नियुक्त करे । संसदीय कमेटी को नियुक्त करने का उनको पूरा अधिकार है । जहां तक स्थायी समिति का सवाल है—स्थायी समिति के बारे में तो एक अर्थ से हम लोगों का झगड़ा चल रहा है । अगर वित्त मंत्रालय के लिये और अन्य मंत्रालयों के लिये स्थायी समिति का गठन होता तो ये मामले जरूर उस कमेटी के सामने आते या नहीं आते ?

[श्री मधु लिमये]

लेकिन स्थायी समिति का विरोध हमने नहीं किया है। आज मैं डा० राम सुभाष सिंह जी से कहना चाहता हूँ—आप जब संसदीय कार्य मंत्री थे तो हम सात दलों के प्रतिनिधि आपके साथ बहस करते थे। न प्रधान मंत्री ने इसको कबूल किया और मुझे पता नहीं आपने उसके लिये क्या कोशिश की। तो आज भी इन्द्रजीत गुप्ता और उनकी पार्टी इस बिना पर ही इस प्रस्ताव पर वोट न देने का निर्णय करे या खिलाफ देने का निर्णय करे—अगर सरकार इस चुनौती को स्वीकार करती है। अगर सरकार चुनौती स्वीकार नहीं करती है
(श्रवण) आप क्यों घबराते हैं। इन्द्रजीत गुप्ता ने सरकार को ललकारा है, सभी लोगों को ललकारा है। जहाँ तक स्थायी समिति का सवाल है, कांग्रेस अपोजीशन की क्या राय है, मैं नहीं जानता, लेकिन जहाँ तक अन्य सात दलों का सवाल है, हम कई दफा मांग कर चुके हैं और आज मैं चुनौती देता हूँ कि प्रधान मंत्री हमारी मांग को स्वीकार करें

डा० राम सुभाष सिंह : हम स्थायी समिति चाहते हैं।

श्री मधु लिमये : लेकिन अगर सरकार तैयार नहीं है, स्पीकर साहब तैयार नहीं हैं, तो इसका मतलब यह है कि जो मामले यहाँ पर आते हैं तो उस पर आप वोट नहीं करेंगे।

टैक्स की चोरी करने के बारे में सवाल इस सदन में उठाए गए हैं और जहाँ तक मुझे याद पड़ना है इन्द्रजीत गुप्ता ने भी इस मामले में हमारा साथ दिया है, तो यकायक ऐसी कौनसी घटना घटी कि आप अपनी नीति में परिवर्तन कर रहे हैं ?

श्री योगेश्वर शर्मा : हम अपनी नीति में परिवर्तन नहीं कर रहे हैं। लेकिन जिस तरह से यह सवाल यहाँ पर उठाया गया है, यह फैक्शनल मूव है और हम फैक्शनल मूव में किसी के साथ नहीं हैं।

श्री मधु लिमये : मैं उन लोगों से अपील करना चाहता हूँ जो फैक्शनल प्रस्ताव का समर्थन नहीं करना चाहते हैं कि वे भी किसी एक फैक्शन का समर्थन करने का काम, प्रत्यक्ष या अप्रत्यक्ष रूप से यहाँ पर कर रहे हैं। इसलिये मैं उनसे निवेदन करना चाहता हूँ कि आज नहीं तो कल सभी लोगों को जनता के सामने जाना पड़ेगा, इसलिये एक पक्षीय दृष्टिकोण से, दलगत दृष्टिकोण से इसके बारे में विचार न किया जाए।

सभापति महोदय, प्रधान मंत्री जी अभी बोलनेवाली हैं, क्या वह इसका खुलासा करेंगी—अगर वह मानती है कि मंत्री, मंसद सदस्य, विधान मंडल के सदस्य और बड़े-बड़े अफसरों को अच्छा आदर्श पेश करना चाहिये—यदि आपकी यह राय है तो क्या आप इसकी घोषणा करने के लिये तैयार हैं कि इस प्रस्ताव के साथ-साथ यह स्थायी समिति के लिये या संसदीय समिति के लिये स्पीकर साहब को हमारे साथ एक संयुक्त पत्र लिखें कि सब लोगों की जांच हो (श्रवण)

मैं कह रहा हूँ कि प्रधान मंत्री हम लोगों के साथ मिल कर संयुक्त पत्र अध्यक्ष महोदय को लिखें और एक संसदीय समिति गठित की जाए। अगर स्थायी समिति के बारे में उनका मन परिवर्तन हुआ हो तो वह भी बताएं, उसके लिये भी हम तैयार हैं।

दूसरी बात यह है कि यह केवल कानूनी बारीकी का सवाल नहीं है, केवल तकनीकी बातों का सवाल नहीं है, जिसके बारे में मैं मानता हूँ कि साल्वे साहब बहुत अनुभवी और विद्वान आदमी हैं। उन चीजों के बारे में हम नहीं जानते। इसमें तो जो मोटी नीति है और समाजदोषियों को दवाने की जो बात है वह सदन के सामने और मुस्क के सामने है। तो इस बात को भी वे स्वीकार करें। कोई तकनीकी जवाब इसका न दिया जाए। इसमें जो नीति है और समाजदोषियों के ऊपर

रोक लगाने का जो मामला है उसके बारे में सरकार की क्या राय है, उसको बताया जाए (व्यवधान) मैं दो-तीन मिनट में समाप्त कर रहा हूँ ।

उसके साथ-साथ इनकम टैक्स डिपार्टमेंट जिम तरह से काम करता है, उसमें क्या खामी है, जैसे कि एक खामी की तरफ भूतपूर्व वित्त मंत्री जी ने ध्यान दिलाया और उन्होंने कहा कि एक साल नोटिस दी लेकिन बाकी साल नोटिस नहीं दी । ये कई साल तक वित्त मंत्री रहे हैं, उनके पहले सचीन चाँधरी और कृष्णमाचारी जी ये और प्रधान मंत्री भी चार साल से प्रधान मंत्री रही हैं । तो कम से कम इस बात का यह फायदा हुआ कि इनकम टैक्स आफिसर अब नोटिस देने लगे हैं । सभी संसद सदस्यों को नोटिस देने लगे हैं । यह भी मैं समझना हूँ एक फायदा हुआ है । (व्यवधान) मैंने तो नोटिस के पहले ही दे रखा है । (व्यवधान) मैं किसी व्यक्ति का उल्लेख नहीं कर रहा था । (व्यवधान) नोटिस की मेरे पास रसीद है—आप क्या बात कर रहे हैं । अगर नोटिस जाली हो तो दूसरी बात है । (व्यवधान) तो मैं यह कह रहा था कि जो बुनियादी सवाल है इनकम टैक्स डिपार्टमेंट का काम-काज ढीला है उसको ठीक कर दिया जाए ।

अंतिम बात मैं यह कहना चाहता हूँ कि आप डिस्क्रिशन की बात कर रहे हैं, विवेकपूर्ण अधिकार की बात कर रहे हैं लेकिन इनकम टैक्स डिपार्टमेंट के किसी भी अफसर का दर्जा, जब कि वे केन्द्रीय सरकार के नौकर हैं, हाईकोर्ट के जज या सुप्रीम कोर्ट के जज की तरह नहीं है तो क्या आप यह अनुमान करते हैं कि इनकम टैक्स डिपार्टमेंट का कोई भी अफसर मंत्री के खिलाफ कार्यवाही करते समय रियायत नहीं करेगा ? (व्यवधान) आप ठीक तरह से समझ लीजिये कि जब वह केन्द्रीय सरकार का नौकर है तो यह स्वाभाविक है कि आज की स्थिति

में वह रियायत करेगा । इसलिये विवेकपूर्ण अधिकारों के इस्तेमाल की आड़ में न छुपिये और संसदीय समिति के बारे में जो प्रस्ताव आया है—सिर्फ जगजीवन राम जी के बारे में ही नहीं बल्कि और लोगों के मामले भी देना चाहते हैं तो मेरा विरोध नहीं है, सब के मामले दे दो लेकिन सब के मामले नहीं आ रहे हैं इस बिना पर मेरे मार्क्सवादो और दक्षिणपंथी मित्र इसका भी विरोध न करें ।

SHRI J. B. KRIPALANI (Guna) : When I heard Mr. Salve speaking, I thought that I might appoint him as my agent for giving my income-tax returns. But I suppose, his fees must be very exorbitant if he can argue so well, and if he can argue for my income-tax so well, I can only save a few rupees which may not satisfy him. I think here also many people will agree with me and they will also give him the job of dealing with their income tax returns and they will get very great advantage.

AN HON. MEMBER : He will do gratis.

SHRI J. B. KRIPALANI : I would also ask the Deputy Finance Minister to be my agent in this respect but he is already holding the post in the Government. So I cannot offer him my agency. My offer is open and he can accept it at any time.

Another thing is that it is not a question of law or any thing. Great people not only have to act rightly but they must also appear to be acting rightly. Otherwise, their actions will have no value. I remember when there was a discussion about Mr. Morarji Desai and his son, I said this at that time also. They have got to be right in their actions as also they must be right before the public. If they are not right before the public, in my humble opinion, they have no right to be in the Government. This is the law in England. In England a man's private conduct is his own concern. But as soon as he creates a scandal, then there is no question whether he is right or wrong. There is no question whether he did well or not. His private conduct is his own concern but his public conduct must not create a scandal. This is the convention in England and we follow the English procedures in many respects.

(Res.)

[SHRI J. B. KRIPLANI]

I am glad that the Prime Minister has followed the English procedure. What more do you want? She has dismissed him. How do they dismiss? In England, if anybody is found guilty, if he is a big man, he is kicked upstairs and our friend has been kicked upstairs. What more do you want? I think this matter should be dropped here. The Prime Minister has taken action. Mr. Jagjivan Ram is my old friend and he will not mind what I say. Mr. Jagjivan Ram is always willing to accept the authority of those who are placed over him. His name was proposed for Presidentship and he was told that he should not offer himself as a candidate. He declared publicly that he did not want to stand as a candidate because he was told not to. Then again a word came that he should be a candidate and he was a candidate. You cannot blame him. He is as loyal as Morarjibhai used to be and the Prime Minister gave him credit for loyalty and also dealt with him as loyal people ought to be dealt with!

But there is another question to answer. My Communist friends say that the attack on Jagjivan Ram is politically motivated. The question is not whether a charge is politically motivated or not? Is the charge true or not? That is the whole question. When you, the Communists, vote, are you politically motivated or not? It is not the question of political motivation, Mr. Gupta.

20.49 hrs.

[MR. DEPUTY-SPEAKER in the Chair.]

SHRI YOGENDRA SHARMA : It is very very important. How do you want to discard the political motive?

SHRI J. B. KRIPALANI : You are quite right. Political motive is very important. But political motive is important only in the moral world. Political motive is not relevant in the political field. No judge will give any judgment on motives. He will judge the actions. (Interruptions)

SHRI YOGENDRA SHARMA : Who says? With all respect to Acharyaji, I must say that motive is a very important matter.

SHRI J. B. KRIPALANI : I cannot shout. He will kindly excuse me. He can shout anything after I have finished. I only say when there are facts to be considered, motive is irrelevant. (Interruptions).

एक मामनीय सभस्य : अहमदाबाद में आपने कहा था कि तुम पुराने पापी हो ।

SHRI J. B. KRIPALANI : I told them this. Now I am going to tell these friends also.

“पुराने पापी हो”

They listened to me there with respect. These people here are disrespectful.

My communist friends may be right in their judgment and I may be wrong. But this is my idea, that a question of motive comes when a false charge is made. When a charge is true, the question of motive does not arise. We all have all sorts of motives. I hope the motives of the Communist Party are a shining light. I have no objection to that. On that part of the House, they are all honest people. But as I said, they are all old sinners—I said so in Ahmedabad. But that is a question apart.

The thing is that we have to decide on the facts, whether the tax was paid or was not paid, whether it was a conduct worthy of a Minister or not, whether he had any reasons for doing that. Has this episode not created a scandal in this country? Has it not thrown doubt on the honesty of every member of the Cabinet, and today, on every member of this House?

AN HON. MEMBER : He is a hypocrite (Interruptions)

SOME HON. MEMBERS rose—

SHRI J. B. KRIPALANI : I object to this man's calling me a 'hypocrite'.

AN HON. MEMBER : Who said that?

SHRI BAL RAJ MADHOK : The Acharya is an elder statesman of the country. We may not agree with him. But respect must be shown to him.

MR. DEPUTY-SPEAKER : We should show respect to Kripalaniji. We should show respect to each other also.

SHRI J. B. KRIPALANI : I have not shown any disrespect to anybody in this House. I never interfere, I never call names, I never ask questions. I quietly make my speech, and that also I do in such a light, humorous way so that nobody may

be injured. If these people feel injured, I have said to those people 'You are all sinners'. I say to these people also 'You are all sinners'. What is he talking to me? I know them all.

MR. DEPUTY-SPEAKER : Before I ask Shri Jagjivan Ram to take the floor, I want to say this. We had agreed to sit upto 9 P.M. Now it is 5 minutes to 9.

SHRI JYOTIRMOY BASU (Diamond Harbour) : My Party should have been allowed much earlier. We must be given time.

MR. DEPUTY-SPEAKER : All parties will have their right. Let us first settle this question.

THE PRIME MINISTER, MINISTER OF FINANCE, MINISTER OF ATOMIC ENERGY AND MINISTER OF PLANNING (SHRIMATI INDIRA GANDHI) : All speeches may be very short.

SHRI NAMBIAR : On a point of order. There are certain procedures followed. My party is bigger than other parties who have already been allowed. Repeatedly we have been requesting you for a chance. But to no effect. I am very sorry. I have to protest. I did not shout. I was sitting here all the time. But when it goes beyond the tolerance point, I cannot tolerate it.

MR. DEPUTY-SPEAKER : Shri Dwivedy.

SHRI NAMBIAR : Why is my party spokesman being postponed till the very end? You said that you would call him after Kripalaniji? I feel injured; my party is treated in a disrespectful manner.

MR. DEPUTY-SPEAKER : All right. I shall call Dwivediji afterwards. Now, Shri Viswanatha Menon.

SHRI VISWANATHA MENON (Ernakulam) : On behalf of my party, I welcome this resolution, whether or not it is a product of factional fight because those two parties which were ruling together were looting the people and doing injury to the people. Now they are fighting. We hope one after another all their misdeeds must come before the House and the people of India must understand it. I am not here holding any brief for Mr. Desai or Mr. Jagjivan Ram;

both have, according to me, done harm to this country. So those things must come to Parliament and all the people should know. I do not agree with Mr. Indrajit Gupta. I welcome these things; let them come up. . . . (Interruptions) I want to make it clear that on the question of Jagjivan Ram's income-tax resolution, all things which happened during the last 22 years in the rule of both those groups should be brought out. This is a small thing. For ten years Morarji Desai kept quiet. . . . (Interruptions.) He acted only after the Bangalore session. He used it as a blackmail against Jagjivan Ram.

SHRI MORARJI DESAI : No, no. . . . (Interruptions.)

SHRI VISWANATHA MENON : When they were together, they were smashing all the genuine people; they were looting the public. I have got another allegation to make. This committee sought to be set up by Mr. Imam has only limited scope. It must have a wider scope; it must go to foreign countries and see whether he has got money in foreign banks. According to my information, there are two crores of rupees in a foreign bank. That committee must go into that also. I welcome the idea mooted by Indrajit Gupta to have a committee to go into all these things of others also.

SHRI P. C. SETHI : The hon. Member is making a very wild allegation. It must be expunged. . . . (Interruptions.)

SHRI VISWANATHA MENON : In our language, there is a saying. When two thieves fall out, truth will come out. That is how truths are now coming out. . . . (Interruptions.)

MR. DEPUTY-SPEAKER : He has made an allegation. A protest [had been made. When Shri Jagjivan Ram speaks, he has the right to repudiate it if he so wishes.

SHRI VISWANATHA MENON : I do not want to ask about the niceties of the law. I only want to refer to the matter under discussion. The only point is, during the last 22 years, these people have been running the show, and now they have split, and now they are putting across allegations. We must welcome it, and let the people of India know what is going to be the administration for the future. With these words I welcome this resolution.

(Res.)

21 hrs.

SHRI N. K. P. SALVE : Sir, I stand on a point of order. Kindly refer to rule 353 which says :

"No allegation of a defamatory or incriminatory nature shall be made by a Member against any person unless the Member has given previous intimation to the Speaker and also to the Minister concerned so that the Minister may be able to make an investigation into the matter for the purpose of a reply."

My respectful submission is that even if a modicum of the rules of decency has to be maintained, or a sense of decency is to be maintained, and if we have to maintain some decorum in this House, this type of allegation would never be justified.

SHRI RANDHIR SINGH : It should be expunged.

SHRI N. K. P. SALVE : This allegation has been made in complete violation of the rules. It must be expunged from the proceedings of the House.

SHRI RANDHIR SINGH : Either he should be warned or the words should be expunged.

SHRI RABI RAY : Sir, a point of order.

MR. DEPUTY-SPEAKER : Let me dispose of the first point of order.

SHRI MUTHYAL RAO (Nagar Kurnool) : May I say a word?

MR. DEPUTY-SPEAKER : Let me first dispose of the first point of order, raised by Mr. Salve. He has drawn my attention to rule 353 which says that the Speaker may at any time prohibit any Member from making any such allegations and so on.

SHRI N. K. P. SALVE : Rule 353 deals with allegations of an incriminatory nature.

MR. DEPUTY-SPEAKER : Kindly listen to me. The whole thing comes in the course of a speech made. Now, as far as the dignity of the House is concerned, I am concerned only with the language which is unparliamentary, unbecoming of the Members of the House.

SHRI N. K. P. SALVE : Not the language, but the allegation.

MR. DEPUTY-SPEAKER : He has made certain statements in the course of his speech. Protests against it have been made. It has also been submitted that it is a wild allegation, a baseless allegation. That has been submitted from the other side. It is all in the records of the House.

SHRI RANDHIR SINGH : It must be expunged. The Member must apologise. *(Interruption.)*

MR. DEPUTY-SPEAKER : The Member against whom the allegation has been made will also be making his speech. It is all in front of the House. I cannot shut out anybody.

SHRI RANDHIR SINGH : We will not allow him to speak unless he apologises.

MR. DEPUTY-SPEAKER : Mr. Menon, I would request you to be brief. Your time is over.

SHRI VISWANATHA MENON : Only one minute.

SHRI N. K. P. SALVE : Sir, I bow down to your ruling.

SHRI MUTHYAL RAO : Sir, I challenge Mr. Viswanatha Menon. If Mr Menon can prove that Mr. Jagjivan Ram has got Rs. 2 crores in any foreign country, I am prepared to resign. *(Interruption)* If he does not prove, he must resign.

SOME HON. MEMBERS : Who are you ?

SHRI MUTHYAL RAO : I am a member of this party; I am a member of his party. He is my leader.

MR. DEPUTY-SPEAKER : Mr. Menon, kindly conclude your speech.

THE MINISTER OF FOOD AND AGRICULTURE, AND LABOUR, EMPLOYMENT AND REHABILITATION (SHRI JAGJIWAN RAM) : Sir, I only want to submit one thing. If anybody can prove that I have got a single penny in any country outside India, I will retire from public life.

SHRI RANDHIR SINGH : Mr. Menon must apologise. *(Interruption)*

SHRI VISWANATHA MENON : Then why not agree to a committee?

SHRI JAGJIWAN RAM : If the man making such an allegation has any gentlemanliness in him, he will also offer that if it is not proved, he will also retire from public life.

SHRI VISWANATHAN MENON : Let a committee be constituted to enquire, I accept the challenge.

SHRI RANDHIR SINGH : This must be expunged. He must apologise for all that. We will not allow him to speak. There is a limit. This sort of goondaism cannot be tolerated. Only goondas can make such allegations.

SHRI VISWANATHA MENON : If a committee be constituted to enquire, I take up his challenge. (*Interruptions*).

SHRI SURENDRANATH DWIVEDY (Kendrapara) : Sir, at this stage of the debate, I do not propose to go into the details of the whole affair. Much heat has been generated in this House. I do not want to go into the legal aspect of it. I only want to put one question to Jagjiwan Babu, whether being a responsible man holding a responsible public position in the Government, it is not a lapse on his part which will create such an atmosphere and precedent which will not only affect our public life but which will have its repercussions on the administration also, leading to its deterioration? What is the remedy now to uphold the dignity of the nation and the dignity of public life and also uphold the rule of the administration? That is the only point for consideration. Political motives have been brought into it. I also give notice of this resolution, but it did not get the chance in the ballot. Fortunately, Mr. Imam's resolution got the chance. Even today I did not move my amendment that he should resign. I felt that probably after hearing all that has happened, he will voluntarily resign and there is no need for passing this resolution. I have that confidence in him, because he is going to become the President of an organisation which hopes to rule this country or some time to come. He has to consider whether in such a situation he will really be able to discharge his duty and create confidence in the minds of the people if he is not voluntarily prepared to take this course of action. I think the government should forward with

the statement that they will accept the suggestion for the appointment of a committee. At the same time, let that committee go into the question of not only this Minister but all Ministers, ex-Ministers and even Members of Parliament. I have no objection. If government or Shri Jagjivan Ram comes forward with this assurance in this House that this probe will include all, I do not think the mover of the Resolution would press for a vote in this House.

Secondly, the Prime Minister has once wrongly used her conscience but it resulted in a right thing, and that is the split in the Congress Party. In the present case she has used her conscience to defend an indefensible act by bringing in the world "forgetfulness" for busy people. That is not a defence for such lapses.

Since Shri Jagjivan Ram is accused of not filing returns for wealth tax also, I want to know one thing from the Prime Minister. All the members of the Cabinet have to submit a statement of their assets to the Prime Minister. I want to know if Shri Jagjivan Ram has done it or not. If so, did she forward it to the department so that wealth-tax and other tax could be levied by the department on the basis of that information. If only that had been done, this question would not have arisen.

We are told that this has continued for a period of ten years. During this period Shri Jawaharlal Nehru, Shri T. T. Krishnamachari, Shri Sachin Choudhari and Shri Morarji Desai were Finance Ministers. So, all of them are equally responsible for this lapse and it is not one person that is to be blamed for it. All of them have corrupted the administration. . . (*interruptions*)

I would say that the time has come when serious notice should be taken of this officer who has used his discretion in exonerating Shri Jagjivan Ram. He might have used his quasi judicial powers to decide this case but he is not a judge; he is from the executive and he has given his decision. It has to be enquired into whether he satisfied the rules and regulations while exercising his judicial discretion. I say that this country will have a bleak future or no future at all if officials of this type are given the authority under the law to decide the fate of the citizens of this country, when their decisions or judgment are influenced and coloured

(Res.)

[SHRI SURENDRA NATH DWIVEDY] by other considerations. There was no reason or justification for exonerating him. I hope at this late stage at least Shri Jagjivan Ram will accept his guilt instead of attributing some political motive for this discussion.

I would say that it would be better that we do not single out any particular person. We have no personal grudge against Shri Jagjivan Ram or anybody else. I do not approach the problem from that point of view. We are all interested in making our public life clean. If government do not want to shelter any person, however high the post he is holding may be, as a result of this debate, either the Prime Minister or Shri Jagjivan Ram himself should come forward with this declaration in the House that they are prepared to appoint a high-powered committee, including some Members of Parliament, to go into the entire question of the assets of all existing Ministers, ex-Ministers, Members of Parliament and persons holding high positions in the country.

MR. DEPUTY-SPEAKER : Shri Jagjivan Ram.

SHRI ABDUL GHANI DAR : Sir, I want to help him. Kindly allow me to speak first and then call him.

MR. DEPUTY-SPEAKER : No.

SHRI ABDUL GHANI DAR : You had promised me.

श्री प्रेम चन्द वर्मा (हमीरपुर) : उपाध्यक्ष महोदय, मंत्री महोदय ने जिन 350 मेम्बरों का जिक्र किया है, मैं चाहता हूँ कि प्रधान मंत्री महोदय एक महीने तक उनकी लिस्ट शाया कर दें।

SHRI ABDUL GHANI DAR : Sir, I am on a point of order. You assured me that you will give me time to speak on my amendment.

MR. DEPUTY-SPEAKER : We have not come to the stage of amendments yet. Shri Jagjivan Ram.

THE MINISTER OF FOOD AND AGRICULTURE, AND LABOUR, EMPLOYMENT AND REHABILITATION (SHRI JAGJIVAN RAM) : Sir, I have not much to say. The facts of the case have been explained and I need not take the

time of the House in repeating them. I have only one point to make.

I will not say that there has been no mistake on my part; it will be wrong on my part. The very fact that the returns were not filed has been a mistake on my part. The only question is whether there was any evasion. I am not going to join issue with anybody; I can join issue if I want to but I do not propose to do so. That has been my attitude from the very beginning. Political exploitation was made out of it but I have kept quiet. I was advised that the proceeding being a semi-judicial one, unless it is finally decided it will not be prudent on my part to say anything in the matter; so, I have not said anything up till now.

I want to place only one thing before the House, namely, whether there was any intention at evasion or not. Anybody, who has to do with the Income-tax Department and the Finance Ministry, knows that it is incumbent upon the party with which a sum is deposited to send information about the accrual of interest to the income-tax authority concerned every year. In this case also—I have checked it again from the company with which the money was deposited—every year they sent to the Income-tax Officer, in whose jurisdiction that company lay, the return in the prescribed form, with the name of the party who had deposited the money, about the interest that had accrued. That has been sent every year to the Income-tax Department.

It would be a case of evasion if the Income-tax Department was not in the know of the fact that such-and-such person was having such-and-such income. But it was known to the Income-tax Department. However, as has been explained, there has been a lapse on my part.

It was open to me—it had been explained—legally—whether that is desirable or not—I will not enter into that—if instead of filing the returns on interest income for those ten years, I filed the return only for one year. Then I would have escaped all the odium and everything. I myself felt that it will not be correct. Therefore, the returns were filed for 10 years. If I would have taken advantage of the legal provision, I would not have subjected myself for the last four months to all that is

happening in the country. But in spite of all this, I have faith in the Indian masses. I have known them for the last 40 years. They have known my character. And I will not mind a few Members calling me *chor, chor*; I know what they are. I know the Indian masses; the Indian people know what I am.

I have admitted the mistake. I am not pleading that there has been no mistake. The very fact that the returns were not filed is a mistake on my part. But.....

SHRI J. B. KRIPALANI : There is no "but" about it.

SHRI JAGJIWAN RAM : There is a "but"; I would tell Kripalaniji, all light does not come from Ahmedabad. Light comes from other places also.

SHRI J. B. KRIPALANI : When you say that a mistake was made, why do you add "but"? You are talking away the whole value of that. Whether Ahmedabad or Bombay is not a question....(Interruptions)

SHRI JAGJIWAN RAM : Sir, I was pleading with all humility that there was no intention at evasion and why I was saying this is that everytime it was communicated to the Income-tax Officer, and the Income-tax Officer was in the know of the accrual of interest every year.

Now, shall I plead here that I expected, as a regular assessee, to receive some notice? I will not blame the Department. They were over-burdened; I did not receive the notice. I am not taking excuse under that. But may I plead, because I am a Minister, I am not entitled under the provisions of the law to the benefit which an ordinary citizen can get? That is only what I have to plead.

SHRI RANJEET SINGH : You should live like an ordinary citizen.

SHRI JAGJIWAN RAM : I do, I know the communities and the castes which are against my blood. (Interruptions)

SHRI BAL RAJ MADHOK : Please don't bring in caste-ism here. You do a wrong thing. (Interruptions)

SHRI RANJEET SINGH : The people of your own caste are against you on this issue. There is Mr. Sheo Narain. (Interruptions).

SHRI BAL RAJ MADHOK : Very low tactics.

SHRI RANJEET SINGH : We were not expecting these tactics from you.

SHRI SURENDRANATH DWIVEDY : May I humbly submit this is very unfair? (Interruptions)

SHRI JAGJIWAN RAM : If I go on listening to all the abuses, that is all right. But if I just move my little finger, I am a bad man. That is the whole thing. Is this thing not politically motivated? I corroborate what Shri Morarji Desai said. When he told me, "Your income-tax returns have not been filed for so many years", my first reaction was that. But the next day I found that Shri Morarji Desai was trying to take political advantage of it. I have always given Morarji Bhai the utmost regard. Morarji Bhai took personal interest in my income-tax, he took intimate personal interest. Even with that intimate interest, was he not aware of the income-tax officer being informed by the company with which the money was deposited every year of the accrual of interest? Can one say that there was intention to evade? I am posing this question to the Country. I am posing this question to the House....

SHRI RANJEET SINGH : Country !

SHRI JAGJIWAN RAM : Yes.

I am not pleading that there has been no mistake on my part. I have only pleaded that, under the provisions of the law, I should be treated equally with an ordinary citizen of the country.

In the end I will say....(Interruptions) People are speaking from experience. I know the groups and parties; I know that constant effort has been made to malign my image, to denigrate me. But, as I have said, I have all these years survived, and I will survive.

SHRI RANJEET SINGH : Surviving like this is no survival; it is shameful.

SHRI JAGJIWAN RAM : It is shameful [for you.....(Interruptions)

In my humble way I have served the masses of the country for the last 40 years of my public life, and for the rest of my life also I propose to serve.

THE PRIME MINISTER, MINISTER OF FINANCE, MINISTER OF ATOMIC ENERGY, AND MINISTER OF PLANNING (SHRIMATI INDIRA GANDHI) : Shri P. C. Sethi has dealt with the acts of the case and, if I may say so, 'my colleague, Shri Jagjiwan Ram, has dealt with the matter with great dignity and restraint. I have sat here in some astonishment and heard phrases like the 'dignity of public life'. May I ask you, Sir, and through you the members, what they had thought of the dignity of public life when wild allegations were being made here not only today, but through these months and years? Have they ever objected to the allegations that had been made? Was there not the question of the dignity of public life? (*Interruptions*) If I may draw the attention of the hon. Members to the newspapers of the last few days, they would have some exhibition of the dignity of public life. (*Interruptions*)

DR. RAM SUBHAG SINGH : Radio and newspapers are under your control.

SHRIMATI INDIRA GANDHI : I have no intention of yielding to you or anybody else. Shouting is not going to make any difference whatsoever. You have only to go to the public and see how the public feel about these matters. I might also tell those members who had spoken of the administration going down, that we know that all these matters have been raised during question time and half-an-hour discussions and in other forums. There is a great weakness in the tax collection system. We know it and we are going into it and I can assure the hon. Members—and we have already told them of some changes which have been made—that we have no intention of going slow on this or slackening on it. We know this matter has to be tackled. Shri Jagjiwan Ram has very rightly said that he is entitled to what any ordinary citizen of the country is entitled to. We know what has happened in the past. We know that none of us here has any person to look into our income and cook our tax returns. We know that there are people who employ other people to look after their taxation matters. We know that there are people in the country who avoid and evade taxes. (*Interruptions*)

There is no doubt that this debate is entirely politically motivated. It has not begun to-day. This matter has been in evidence 45 LSS/69

and if any proof was needed, it was given in the papers, as I said, of the last few days—of what sort of language that is used and what sort of wild and baseless allegations made not only outside but also here on the floor of the House. (*Interruptions*)

I was asked whether the Ministers send me their statements of assets. They do. But I am supposed to keep them confidential. They are not sent on to any department of the Government. If we consider that any of the Rules are wrong, it is upto us to change those rules and make new laws. While we have those laws and rules, we have to function within them. This is what we have been doing. It is entirely a false allegation to say that anybody is trying to shelter anybody else either now in this particular case, or in any other case. The only direction that has been given in that all should be regarded as equal and nobody should be given any special favour because the person happens to be a Minister or happens to be any other person. Apart from that, there is no question of giving any other direction.

I do not think I need say anything else. I would only say this in the interests of public life of the future. I am certainly not agreeing to any committee being set up because, as I said... (*Interruptions*) I am glad to tell the hon. Member, Mr. Pilloo Mody, that it does not make the slightest difference at all to me. We have the Lokpal Bill and we are having a look at it and I hope no sooner it is passed, we will have a forum where such allegations can be brought and looked into in detail. Nobody wants to avoid this sort of thing. But it must be done with dignity. It must be done in a proper way. It is not at all proper to bring a case against an individual and suddenly in order to make the case more real.... (*Interruptions*)

SHRI RANGA : Your Finance Minister made an absurd charge here that 350 members of Parliament have not filed their returns.

SHRIMATI INDIRA GANDHI : Hon. Member, Mr. Prem Chand Verma mentioned it. I am sorry we should have been able to give the entire list now. But we are not in a position to do so. We have got some names. We can certainly assure the House that within a short time—within a

month—we will make the list available to the Members.

SHRI ABDUL GHANI DAR: Kindly allow me to move my amendment. It is circulated. You assured me you would call me.

MR. DEPUTY-SPEAKER: I am coming to amendments. Now the Mover has to reply to the debate.

SHRI J. MOHAMED IMAM: In the first place, let me make it clear that I am not at default in the payment of income-tax. I have paid up-to-date and I can assure them that I have set an example for them also.

Secondly, I must refute the imputation made that I have brought this Resolution with a political motive. The Resolution is of my own conception. When I found that a large number of Ministers had not paid such respect to the law, when I found that there is such a loose administration, I thought it my duty to bring this Resolution with a view, as I have already stated, to improve the administration, to improve morale.

I may also point out that the total arrears of income tax to be collected come now to more than Rs. 650 crores. This has been mounting year after year, with the result that the people are being taxed indiscriminately to make up the deficiency which would not have been necessary if the taxes had been duly collected. So my idea was to improve the administration, to see that the department and Government functioned properly so that the arrears might be wiped off, the amounts collected and spent for the country.

Secondly, my idea was that the Ministers holding the highest place in the country, being the accredited representatives of the people, must set an example to the people of discipline, honesty and also of their duty.

Everyone is surprised—I am sure the Prime Minister also is very much concerned—at the statement that was made that more than half of us, the Ministers and the others, have defaulted, have not filed their returns of income tax. It is expected of the national leaders that they set an example to other people. Here I find that our Ministers who are in charge of guiding the destiny of this State have set a very bad example.

Shri Salve said that under sec. 139(2), notices have to be issued. If his argument is accepted, that notices should be issued, I will tell you that the income-tax department cannot function. There is, first, sec. 139(1) under which every individual must file his return. This applies mostly to the existing arrears. All those who have been assessed, who are the assesseses—it is their duty to file their returns of income tax and wealth tax. Sec. 132(2) will come into operation for new persons.

For example, if the income-tax officer feels that certain persons had escaped assessment and they must come under the ambit of the law, it is his duty to issue notice to the person. Again if there is consistent default he must issue that notice. The law lays down that every person must file his return within a prescribed time in the prescribed form. Otherwise, the position of the income-tax department will become hopeless. Every assessee will say: let me receive notice. That is a bad and unhealthy procedure.

I have already said that the Ministers must set an example because they hold the reins of Government. They have to administer. I am only anxious to improve the tone of the department and the morale of the department so that the income-tax department might function better, so that the assesseses may realise their responsibility and the Government may rectify the procedure. They must see how all these lapses have reacted on the public. So many points had been vindicated: first, the working of the income-tax department; secondly its lapses, and so on. It must be known that the income-tax on income eight years back cannot be assessed after eight years. If some years lapse, it would not be finalised because there is the bar of limitation. There are every so many points. I feel that a Committee of Parliament including representatives of all the parties must be appointed to go into the question; it is only such a Committee that can give a clean hit to Mr. Jagjiwan Ram. With these words, I commend this Resolution to the House.

MR. DEPUTY SPEAKER: I shall put all the amendments to the vote.

All the amendments were put and negatived.

MR. DEPUTY SPEAKER : The question is :

“This House takes note of widespread criticism in the country regarding the failure on the part of the Union Food Minister, Shri Jagjivan Ram to file his Income-tax and Wealth-tax returns and

also the serious financial irregularities committed by various institutions with which the Union Food Minister is associated and resolved that a Committee of Members of Parliament be appointed to investigate these allegations and make a report to the House”.

The Lok Sabha divided :

AYES

[Division No. 25]

[21.49 HRS.]

Amat, Shri D.
 Amin, Shri R. K.
 Dar, Shri Abdul Ghani
 Das, Shri N. T.
 Dass, Shri C.
 Desai, Shri Morarji
 Devgun, Shri Hardayal
 Dwivedy, Shri Surendranath
 Ghosh, Shri Bimalkanti
 Gowda, Shri M. H.
 Goyal, Shri Shri Chand
 Gupta, Shri Indrajit
 Gupta, Shri Kanwar Lal
 Gupta, Shri Ram Kishan
 Hari Krishna, Shri
 Himatsingka, Shri
 Kamalanathan, Shri
 Kameshwar Singh, Shri
 Kandappan, Shri S.
 Kapoor, Shri Lakhan Lal
 Kedaria, Shri C. M.
 Kothari, Shri S.S.
 Kripalani, Shri J. B.
 Kripalani, Shrimati Sucheta
 Lakkappa, Shri K.
 Limaye, Shri Madhu
 Madhok, Shri Bal Raj
 Majhi, Shri M.
 Masuriya Din, Shri
 Meetha Lal, Shri
 Mehta, Shri Asoka
 Menon, Shri Vishwanatha
 Misra, Shri Janeshwar
 Misra, Shri Srinibas
 Mody, Shri Piloo
 Mohamed, Imam, Shri
 Mohinder Kaur, Shrimati
 Molahu Prasad, Shri

Mondal, Shri J. K.
 Mrityunjay Prasad, Shri
 Mukerjee, Shrimati Sharda
 Murti, Shri M. S.
 Naghnoor, Shri M. N.
 Naidu, Shri Chengalraya
 Naik, Shri G. C.
 Nambiar Shri
 Nayar, Dr. Sushila
 Onkar Singh, Shri
 Parmar, Shri D. R.
 Patel, Shri Manubhai
 Patel, Shri N. N.
 Patodia, Shri D. N.
 Pramanik, Shri J. N.
 Raju, Shri D. B.
 Ram Subhag Singh, Dr.
 Ramani, Shri K.
 Ranga, Shri
 Ranjit Singh, Shri
 Rao, Shri V. Narasimha
 Ray, Shri Rabi
 Sapre, Shrimati Tara
 Sarma, Shri A. T.
 Sen, Shri P. G.
 Sethuraman, Shri N.
 Sezhiyan, Shri
 Shah, Shrimati Jayaben
 Shah, Shri Shantilal
 Sheo Narain, Shri
 Singh, Shri D. N.
 Sinha, Shrimati Tarkeshwari
 Solanki, Shri S. M.
 Somani, Shri N. K.
 Vidyarthi, Shri Ram Swarup
 Viswambharan, Shri P.
 Yadva, Shri Ram Sewak

NOES

- Ahirwar, Shri Nathu Ram
 Awadesh Chandra Singh, Shri
 Azad, Shri Bhagwat Jha
 Babunath Singh, Shri
 Badrudduja, Shri
 Bajpai, Shri Vidya Dhar
 BALLOW, Shri
 Barua, Shri Bedabrata
 Barupal, Shri P. L.
 Basu, Dr. Maitreyee
 Baswant, Shri
 Besra, Shri S. C.
 Bhagat, Shri B. R.
 Bhagavati, Shri
 Bhakt Darshan, Shri
 Bhandare, Shri R. D.
 Bist, Shri J. B. S.
 Bramhanandji, Shri
 Buta Singh, Shri
 Chanda, Shri Anil K.
 Chandrika Prasad, Shri
 Chaturvedi, Shri R. L.
 Chavan, Shri D. R.
 Chavan, Shri Y. B.
 Choudhary, Shri Valmiki
 Choudhury, Shri J. K.
 Dalbir Singh, Shri
 Deoghare, Shri N. R.
 Deshmukh, Shri B. D.
 Deshmukh, Shri Shivajirao S.
 Dhuleshwar Meena, Shri
 Dinesh Singh, Shri
 Dixit, Shri G. C.
 Ering, Shri D.
 Gajraj Singh Rao, Shri
 Gandhi, Shrimati Indira
 Ganesh, Shri K. R.
 Ganga Devi, Shrimati
 Gautam, Shri C. D.
 Gavit, Shri Tukaram
 Ghosh, Shri P. K.
 Ghosh, Shri Parimal
 Govind Das, Dr.
 Gupta, Shri Lakhan Lal
 Hanumanthaiya, Shri
 Heerji Bhai, Shri
 Iqbal Singh, Shri
 Jadhav, Shri Tulshidas
 Jadhav, Shri V. N.
 Jaggaiah, Shri K.
 Jagjiwan Ram, Shri
 Kahandole, Shri Z. M.
 Kamble, Shri
 Kamala Kumari, Shrimati
 Karan Singh, Dr.
 Kasture, Shri A. S.
 Kavade, Shri B. R.
 Kesri, Shri Sitaram
 Khanna, Shri P. K.
 Kinder Lal, Shri
 Kotoki, Shri Liladhar
 Kripalani, Shri J. B.
 Krishnan, Shri G. Y.
 Kureel, Shri B. N.
 Kushok Bakula, Shri
 Lalit Sen, Shri
 Laskar, Shri N. R.
 Laxmi Bai, Shrimati
 Lutfal Haque, Shri
 Mahadeva Prasad, Dr.
 Mahajan, Shri Vikram Chand
 Maharaj Singh, Shri
 Mahida, Shri Narendra Singh
 Mahishi, Dr. Sarojini
 Mandal, Shri Yamuna Prasad
 Mane, Shri Shankarrao
 Marandi, Shri
 Minimata, Shrimati Agam Dass Guru
 Mohammad Ismail, Shri
 Mohammad Yusuf, Shri
 Mohsin, Shri
 Mudrika Singh, Shri
 Murthy, Shri B. S.
 Nageshwar, Shri
 Nanda, Shri
 Oraon, Shri Kartik
 Pahadia, Shri
 Panigrahi, Shri Chintamani
 Pant, Shri K. C.
 Paokai Haokip, Shri
 Parmar, Shri D. R.
 Pratap Singh, Shri
 Parthasarathy, Shri
 Patil, Shri C. A.
 Patil, Shri Deorao
 Patil, Shri S. D.
 Patil, Shri T. A.
 Pradhani, Shri K.
 Qureshi, Shri Shaffi
 Radhabai, Shrimati B.
 Raghu Ramaiah, Shri
 Ram, Shri T.
 Ram Dhan, Shri
 Ram Sewak, Shri
 Ram Swarup, Shri
 Ramji Ram, Shri
 Ramshekhar Prasad Singh, Shri
 Rana, Shri M. B.
 Randhir Singh, Shri
 Rao, Dr. K. L.

Rao, Shri K. Narayana
 Rao, Shri Muthial
 Rao, Shri J. Ramapathi
 Rao, Shri Thirumala
 Rao, Dr. V. K. R. V.
 Raut, Shri Bhola
 Roy, Shri Bishwanath
 Sadhu Ram, Shri
 Saigal, Shri A. S.
 Saleem, Shri M. Yunus
 Salve, Shri N. K. P.
 Sankata Prasad, Dr.
 Savitri Shyam, Shrimati
 Sayeed, Shri P. M.
 Sayyad Ali, Shri
 Sen, Shri Dwaipayana
 Sethi, Shri P. C.
 Shambhu Nath, Shri
 Shankaranand, Shri
 Sharma, Shri Madhoram
 Sharma, Shri Naval Kishore
 Shashi Bhushan, Shri
 Shastri, Shri Ramanand
 Shastri, Shri Sheopujan

Sher Singh, Shri
 Shinde, Shri Annasahib
 Shiv Chandika Prasad, Shri
 Shukla, Shri S. N.
 Shukla, Shri Vidya Charan
 Snatak, Shri Nar Deo
 Solanki, Shri P. N.
 Sonar, Dr. A. G.
 Sonavane, Shri
 Sunder Lal, Shri
 Surendra Pal Singh, Shri
 Sursingh, Shri
 Suryanarayana, Shri K.
 Tiwary, Shri D. N.
 Tiwary, Shri K. N.
 Tula Ram, Shri
 Uikey, Shri M. G.
 Ulaka, Shri Ramachandra
 Verma, Shri Balgovind
 Verma, Shri Prem Chand
 Virbhadra Singh, Shri
 Vyas, Shri Ramesh Chandra
 Yadav, Shri N. P.
 Yadav, Shri Chandra Jeet

MR DEPUTY-SPEAKER : The result of the division is as follows : Ayes 75; Noes 158.

The motion was negatived.

21.51 HRS

MESSAGES FROM RAJYA SABHA

SECRETARY : Sir, I have to report the following messages received from the Secretary of Rajya Sabha :—

- (i) "In accordance with the provisions of rule 115 of the Rules of Procedure and Conduct of Business in the Rajya Sabha, I am directed to inform the Lok Sabha that the Rajya Sabha, at its sitting held on the 22nd December, 1969, agreed to the following amendments made by the Lok Sabha at its sitting held on the 27th November, 1969, in the Motor Vehicles (Amendment) Bill, 1968 :—

Enacting Formula

That at page 1, line 1,—
 for "Ninetieth" substitute
 "Twentieth"

Clause 1

That at page 1, line 4,—
 for "1968" substitute "1969"

Clause 5

3. That at page 4, line 11,—
 for "one year" substitute "six months"

Clause 9

4. That at page 5, line 10,—
 for "1968" substitute "1969"
5. That at page 5, lines 18 and 19,—
 omit "and the fee to be paid in respect thereof"

Clause 13

6. That at page 6, line 15,—
 after "agreement" insert "by the parties concerned"

Clause 17

7. That at page 8,—
 after line 20, insert—
 '(n) to any transport vehicle while proceeding empty to any place for purpose of repair.'