

अध्यक्ष महोदय : बस बहुत हो चुका ।
अब घाय दोनों हो बैठ जायें ।

श्री प्र० प्र० शर्मा : रात्री के वारे मे नहीं
बतनाया कि वह कब निया जायेगा ?

अध्यक्ष महोदय : उसे देखेंगे ।

13.05 hrs.

TAXATION LAWS (AMENDMENT
AND MISCELLANEOUS PROVI-
SIONS) BILL

The Minister of Planning (Shri B. R. Bhagat): Mr. Speaker, Sir, I beg to move*:

"That the Bill further to amend the Income-tax Act, 1961, the Estate Duty Act, 1953, the Wealth-tax Act, 1957, the Gift-tax Act, 1958 and to provide for exemption from tax in certain cases of undisclosed income invested in National Defence Gold Bonds, 1960 be taken into consideration."

13.05½ hrs.

[MR. DEPUTY-SPEAKER in the Chair]

Shri Tridib Kumar Chaudhuri (Barnampur): Sir, I rise to a point of order.

Mr. Deputy-Speaker: Let him finish his speech and then the hon. Member may raise his point of order.

Shri B. R. Bhagat: Sir, this is a short Bill intended to replace the Taxation Laws (Amendment and Miscellaneous Provisions) Ordinance, 1965 which was promulgated by the President on the 19th October, 1965.

The circumstances which necessitated legislation by Ordinance have been explained in a statement circulated to hon. Members, copies of which have been placed on the Table of the House. I do not, therefore, propose to repeat what is already contained therein and shall only explain the provisions of the Bill.

The provisions of the Bill are all designed to give certain tax concessions to persons investing in the National Defence Gold Bonds, 1960 and in the two series of National Defence Loans, namely, 4½ per cent National Defence Loan, 1968 and 4½ per cent National Defence Loan, 1972, which are currently on tap. These tax concessions are felt to be very essential for maximising investments in these Bonds and Loans. In regard to investment in the National Defence Loans, the Bill provides that resident individuals holding these loans will be entitled to receive the interest thereon without deduction of income-tax at source at the time of payment. Besides this facility to resident individuals, investment in the National Defence Loans by non-residents carries with it complete exemption of the interest from income-tax. This concession is, however, not incorporated in the Bill as it has been secured by the issue of a notification by the Government under the powers derived from section 10(4) of the Income-tax Act, 1961. That section exempts non-residents from tax on the interest on investments approved by Government and notified by it. I need hardly state that the favourable treatment to non-residents is designed to encourage the flow of funds from foreign countries into India for investment in these loans, and thereby to augment our foreign exchange resources.

Sir, the recent aggression on our territory by Pakistan and the continuing threat to our national integrity from that and other quarters and also other developments have highlighted the need for our being self-reliant to a greater extent than before in the twin spheres of defence and development. For this purpose it is vital to explore all avenues for augmenting our foreign exchange resources. Having regard to the massive proportions of this problem in the context of the present situation and with the limita-

*Moved with the recommendation of the President.

[Shri B. R. Bhagat]

tions of our export trade to meet it, it is clearly necessary for us to mobilise our internal resources of gold to the maximum extent possible. The terms of issue of the National Defence Gold Bonds are designed to achieve this objective. The gold, gold ornaments or gold coins subscribed to these Bonds will be expressed in terms of weight of gold of 0.995 fineness and an equivalent quantity of gold of the same fineness will be returned to the holder of the Bonds on the expiry of 15 years. There will be an annual payment of Rs. 2 per 10 grammes of gold to the holders of these Bonds. In order to encourage persons who have acquired gold out of their undisclosed income to subscribe such gold towards the Bonds, the Bill provides that where such gold has been subscribed before the concealment of the income is detected by the Income-tax Officer and before seizure of the gold under any law, the subscriber will be exempt from tax on such income in the assessment, for any year, made after the 19th October, 1965. The wealth represented by such income will also be exempt from wealth-tax in the case of such persons in the assessment for any year made after the 19th October 1965. This exemption also extends to assessments to excess profits tax, business profits tax, super profits tax and surtax. The Bill also includes provisions ensuring that the identity of the persons subscribing to the Bonds in such cases, and the particulars relating to the Bonds, will be treated as confidential and courts will be barred from requiring any public servant to give any evidence pertaining to these matters.

Disclosure of such information and particulars will be permitted only to officers of the Income-tax Department and to officers appointed by the Comptroller and Auditor-General of India or by the Central Board of Direct Taxes for carrying out revenue audit. The intention underlying the provision for disclosure of information to officers of the Income-tax Department

is to enable the Income-tax authorities to verify the correctness of the claim for the tax concessions to which the subscriber is entitled under the Bill.

The term 'public servant' has been defined in the Bill for the purpose of the secrecy provision, to include an officer or employee of the Reserve Bank of India. However, as the State Bank of India and its subsidiary banks will also be receiving subscriptions to the Gold Bonds, I propose to move a Government amendment to the relevant clause, at the time of the consideration of the Bill, to secure that secrecy provisions will also be applicable to officers and other employees of the State Bank of India and its subsidiary banks.

Another tax concession provided in the Bill to initial subscribers to the Bonds is the exemption from gift-tax on gifts of Bonds by them to the extent of Bonds up to 5 kilogrammes of gold in each year. The remaining tax concessions which would be available to all persons investing in the Gold Bonds,—initial subscribers as well as persons acquiring the Bonds by purchasing them in the market—are the exemption of the annual payment on the Bonds from income-tax and the Bonds themselves from wealth-tax. Further, any sale or transfer of the Bonds by any holder will not entail liability to income-tax on the capital gains that may arise on such sale or transfer. Bonds upto 50 kilogrammes of gold passing for the first time on the death of any holder, whether an original subscriber or a purchaser from the market, will be excluded from his dutiable estate for the purpose of estate duty.

I hope that the provisions of this Bill will receive the unanimous support of this House.

Mr. Deputy-Speaker: Motion moved:

"That the Bill further to amend the Income-tax Act, 1961, the Estate Duty Act, 1953, the Wealth-tax Act,

1957, the Gift-tax Act, 1958 and to provide for exemption from tax in certain cases of undisclosed income invested in National Defence Gold Bonds, 1980, be taken into consideration."

Shri Tridib Kumar Chaudhuri: I have a very small point of order of a technical nature to raise, without going into the merits of the Bill on which other Members will have a lot to say.

Mr. Deputy-Speaker: What is your point of order?

Shri Tridib Kumar Chaudhuri: That is what I am coming to. Unless you allow me time how can I do it?

Mr. Deputy-Speaker: Let us not go into the merits.

Shri Tridib Kumar Chaudhuri: I said in the beginning that I am not going into the merits of the Bill and other members will go into the merits. I am developing my point of order. The point of order is that this Bill seeks to legalise the possession of gold....

श्री ठुलम चन्द्र कडवाय (देवास): उपाध्यक्ष महोदय, पहले मेरा ब्यवस्था का प्रश्न मुन लिया जाये। सदन में गणपूति नहीं है।

Mr. Deputy-Speaker: The hon. Member may resume his seat. The bell is being rung....Now there is quorum.

Shri Tridib Kumar Chaudhuri: I submit that this Bill cannot be considered by the House before amendment to the relevant sections of the Defence of India Rules pertaining to gold control and seizure of undeclared gold are made. The provisions of this Bill will make legal the possession of undeclared gold which has been banned under rule 126 of the Defence of India Rules. Under rule 126(i) of Chapter V the possession of gold other

than ornaments beyond a certain limit has been declared as liable to be seized. Under the provisions of this Bill when it is passed into law they will not be liable to seizure. Therefore, unless the Defence of India Rules which have been passed under the emergency provisions of the Constitution are amended and this aspect is properly taken care of I submit that this Bill cannot be considered.

श्री बिन्नुबच्चर सेठ (एटा): उपाध्यक्ष महोदय, मैं इस बारे में केवल एक ही बात निवेदन करना चाहता हूँ। मैं इस संबंध में प्राइम मिनिस्टर से मिला हूँ। श्रीर बहुत से सज्जनों एवं हायर एडवोकेटों से भी मैंने बात-बात की है। मैं श्री कामराज जी से भी मिला हूँ। उन सब की बातों से मैंने यह नतीजा निकाला कि मोल्ड वाइड स्कीम सम्बन्धित नहीं हो रही है इस लिए गवर्नमेंट उसे पुनः सीरियसली कन्सीडर करने जा रही है। मैं आज सुबह पुनः श्री प्राइम मिनिस्टर से मिला था। श्री टी० टी० कृष्णमाचारी के आने के बाद—चूंकि वह आज-काल यहाँ नहीं है, पांच सात रोज मैं बसिस आने वाला है वह उन के साथ इस मामले का कन्सिडर करेंगे। मेरा निवेदन है कि यह कार्य बहुत जरूरी बिजु नहीं है, लिहाजा इसे इस वक़्त न लेकर श्री टी० टी० कृष्णमाचारी के आने के बाद, यानी एक हफ्ते के बाद, इस का लना चाहिए। बस मरा इतना ही निवेदन है।

Mr. Deputy-Speaker: This is a sovereign legislative body and it can pass any legislation that it deems fit. We cannot go into the question of ultra vires. This House has never decided the constitutionality of any legislation. Further, Shri Tridib Kumar Chaudhuri has not shown any rule which has been infringed. So I feel that there is no point of order. Therefore, we will go on with the discussion.

Shri M. B. Masani (Rajkot): Mr. Deputy-Speaker, Sir, in the situation

[Shri M. R. Masani]

in which the country finds itself, this House will consider carefully any measure of an economic nature like this, and one of the tests of that consideration would be as to what it does to the morale of the people and in what way it strengthens or seeks to strengthen the Home Front, and I would like to consider this measure from that yardstick.

As the Minister explained, the essence of the Bill is the Gold Bond Scheme, and this scheme does two things. It allows a hoarder of gold who has violated the Gold Control Act and has not yet been detected to come forward with full immunity and impunity and to get in return for that secreted gold gold bonds convertible back into gold in 1980 and to have a rate of return or interest meanwhile. That is the first major purport of the Bill. The second thing that the Bill does is to allow holders of unaccounted money, on which they have defaulted in paying taxes, to buy gold with it first and, having bought the gold, then to come forward with impunity and buy gold bonds. For such people, for whose benefit this Bill has been devised, all laws on the statute book, as Shri Tridib Kumar Chaudhuri has pointed out, are to be suspended. Violations of the Gold Control Act are to be forgiven and the whole series of taxation measures like income-tax, wealth-tax, gift tax and estate duty are to be inoperative so far as these favoured people are concerned.

A class of privileged citizens is being created who are immune from the normal laws of the country, not because they went to the front and fought those who were attacking the country, not because they offered to lay down their lives, but because they cheated the laws of this country for the last few years. This is the essence of this measure and the Finance Minister is very optimistic when he thinks that it can have the unanimous support of the House.

But before I go further to the root of the matter, let us consider if the scheme will work. I have three reasons to doubt whether even this piece of legislation, extraordinary as it is, will perform the function for which it is devised. The first doubt is that most people are not prepared to believe that this Government, which changes its mind every few months, which turns black into white and white into black, or its successor in 1980 is really going to give the gold back. People have mental reservations about that promise.

The second reason is the rate of return. At the international price of gold, the return that the Minister has offered comes to 3½ per cent on the capital invested and, if all the exemptions from all the tax laws are added, it comes to 4½ per cent on the money so invested in the Bonds. Today, the current bank rate is around 6 per cent and, if you take the next 15 years, that 6 per cent will amount to an average of 9 per cent, because of compound interest, over the period of 15 years. In other words, the rate of return offered by the Gold Bonds is about half of what a man can get by investing it otherwise.

Shri Kashi Ram Gupta (Alwar): That is for honest people.

Shri M. R. Masani: Quite right; that is for honest people. I will come to the honesty issue a little later; I am talking of the business point of view first.

The third reason why gold will not be forthcoming is that 80 per cent of the gold in the country is believed to be in the form of jewellery and in order to get jewellery the added incentive of Rs. 3 per ten grammes for workmanship has been offered in addition to the rate of return. As it happens, I understand that that would not be adequate in many cases, because the workmanship may be worth Rs. 10 or Rs. 12 for ten grammes and not Rs. 3.

These are reasons why this scheme is likely to fail and, indeed, the first indications are that it has failed already. The Prime Minister started by expressing the hope that by this mechanism Rs. 500 crores would be garnered, that gold worth Rs. 500 crores would come into our possession. A few days later he himself modified his estimate to Rs. 200 crores. A few days later another Government official was more modest and he said, "We only hope to get Rs. 80 crores". I would like the Minister in his reply to tell us how many crores of rupees worth of gold has come in so far.

On 5th November, one week after the scheme was brought into operation, it was mentioned that gold worth about Rs. 60 lakhs at current market rates had come in. This figure may not be accurate. I doubt very much whether more than Rs. 1 crore has come in today. So, hon. Members will realise that we are a long way away from the Rs. 500 crores which our Prime Minister was misled into believing this scheme would net.

Now I come to a much more important issue—the moral issue underlying this Bill; the issue of public policy and public morality. This Bill rewards those who have broken the Gold Control Act and those who have evaded paying taxes. It puts a premium on anti-social elements in this country. This Government talks a great deal about social justice. I want to ask them by what concept of social justice they now propose to penalise the honest man, the honest goldsmith, the honest taxpayer, for the benefit of a class of people who have broken one law or the other. Is this their concept of social justice? Is this their concept of socialism? Consider the feelings of lakhs of small sons, goldsmiths, who have been denied their livelihood and whose honourable vocation has been looked down upon as an anti-social act.

An hon. Member: Wrongly.

Shri M. R. Masani: There are thousands of them in my own constituency. When I go round their shops and ask them, "What are you doing?", I am told: "I was a goldsmith, but now I am selling chocolates or matches and am making a miserable pittance". What are the feelings of these thousands of good, patriotic citizens going to be when they know that, while they have been wiped out of their honest business, those who, unlike them, hid their gold are now going to be rewarded by exemption from the Gold Control Act, the Gold Control Order and other taxation proposals of this country?

An hon Member: Shame!

Shri M. R. Masani: What is the feeling of an honest citizen, who has paid his honest income-tax, going to be when he learns that, if he had evaded the tax, he would have been a better off and more prosperous man today and more favoured by this wonderful socialist Government opposite us?

This Bill strikes at the root of law in this country. It will breed cynicism and disrespect for law. After this, I wonder, which man who has an option to pay his tax honestly, is going to obey the laws of this country when he finds that defiance of law is rewarded by this Government.

Let me quote a few sentences from an article in the October issue of *Opinion*, written by a very eminent retired Civil Servant. He says:—

"If you have hidden gold then, cunning tax-evaders, astute blackmarketeers, arduous profiteers, devoted law-breakers, forward, this is your moment! So, too, if you have hidden cash; just get gold with it and you too can boldly face the world. No questions asked you; no information given about you; the fullest protection and security afforded you; gold for gold, quality guaranteed the same, after 15 years, and meanwhile Rs. 2

[Shri M. R. Masani]

annually for every ten grammes you hand over to Government; full negotiability, pledge, sell, use as you will; no Wealth tax, no Gifts tax, no Capital Gains tax, no Estate duty; no searches, no harrising, no penalties, no payments even partial."

He goes on to say:—

"By this utterly unconscionable offer the Congress Government broadcasts to the world its total adherence to corruption and dishonesty."

Shri Ranga (Chittoor): Shame!

Shri M. R. Masani: "A more heinous breach of public morality", the article goes on to say,

"It would be difficult to find. The Government by it openly proclaims that dishonesty is in its view virtue, that its Ministers have greater regard for, and are prepared to treat better, the dishonest than the honest. In effect, the Government bows low before, and makes obeisance to, the 'blackmarketing princes of tax-evasion'. To bring the emergency in to justify such conduct is to pour scorn upon the emergency, and upon the spirit and feeling that animate good citizens because of it."

I think every word of this indictment is true.

An hon. Member: What is the book you are reading from?

Shri M. R. Masani: I have read from the journal, *Opinion*, of October, 1965.

Shri Ranga: They should repeal all these laws.

Shri M. R. Masani: I think one of the amendments that might be considered by the House is to rename the Bill. A more accurate name for the Bill,

which I would suggest for the consideration of the Minister, is to call it "the Protection and Encouragement of Tax Evaders and Gold Hoarders Bill".

It is claimed that this gold is required for national defence purposes. That is no excuse. This country, surely, is not going to defend itself by resorting to thievery and cheating. Nobody would like to impede the flow of gold for national defence, but, are there no better, no more honourable ways of finding that money? Is this the only resort to which this bankrupt Government has come that it cannot raise money for defence in any more honest and honourable way? There are correct policies by which not only the miserable Rs. 1 crore that they have got but much more money can be availed of.

In yesterday's *Hindustan Times*, one of our finest economists, Professor Shenoy, indicated what those ways are. He said, commenting on the Gold Bonds:—

"We badly let down honest taxpayers and public servants by these periodical bonus offers to black marketeers and the corrupt functionaries of the State."

He goes on to say:—

"Why should we resort to these quack 'remedies' when assured correctives are easy to see? The top roots of the foreign exchange crisis are, first, the attempts to invest non-existent resources and the consequential inflation and currency over-valuation; and, secondly, the policies of reckless and indiscriminate import substitution, which have involved colossal resource wastages and below-parity production of the traditional export goods."

In other words, if Government would correct their mistakes and misguided policies, such a measure would not be necessary. But what they are doing is

that they are refusing to correct their mistakes and are now trying to cover them up by this thoroughly unconscionable measure.

Now, let me suggest two things that they should be straightaway if they really want us to consider this measure seriously.

The first thing is to repeal the Gold Control Act. This Government has no business to bring forward this Bill before Parliament, as my hon friend Mr. T. K. Chaudhuri pointed out, before first repealing the provisions of the Gold Control Act. Whether it is technically a point of order or not, that is for you to decide. But the morality and the validity of what my hon. friend said was perfectly correct. You cannot put on the statute book a law that says you may break another law which is already on the statute book. This is what you are doing by this Act. One law tells a citizen shamelessly to violate the other law unless he is first detected. What would be the harm if they even now admit that, in passing the Gold Control Order and the Gold Control Act they made an egregious mistake? Twice in this House, we on these benches had warned them that the Gold Control scheme was impracticable and not feasible and that it was bound to be a failure. They said that it would bring down the price of gold. We told them that it will not bring down the price of gold. Has the price of gold gone down? No. Then, they said that it will stop smuggling. Has it stopped smuggling? Of course not. We warned them but they would not listen to us. It is not that nobody had warned them in this House. We divided the House on that Bill to say that it was a bad measure. Today, they admit that it was wrong and they cannot operate it. Why don't they first come forward to remove the Gold Control Act from the statute book and then come forward with this concession? Then at least one can forgive the concession that they are giving. Then at least the honest goldsmiths will be able to carry on this profession. But you are penalising small artisans and craftsmen throughout the country and

making it easy for your moneyed friends, the men who give you the money for your Party, to line their pockets. This is nothing but an instance of that unholy alliance, to which I have often referred in this House, of the dishonest politician and the corrupt businessman who work together.

Sir, the people's patriotism is being insulted in this manner. This dishonourable scheme should have nothing to do with national defence because, as I said, the people of this country will make the sacrifices but not if you teach them the cynicism which you are doing by this Bill.

The second thing that they could have done before they brought forward this measure was either to reduce taxation or to give an assurance that taxation will now be drastically cut down. Have they done that? No. There is no assurance that next year they will not come before this House and levy higher taxation on honest people because the scheme has failed. I am sorry to see that my hon. friend the Prime Minister has already given a threat of this nature. On the 7th instant, speaking to a Congress Working Committee meeting—this report has not been contradicted—the Prime Minister said that resort to heavy taxation would be inevitable if the response to the gold bonds scheme was poor. Again, what kind of social justice is this? You offer the gold hoarders, the black-marketsters and the tax-dodgers an opportunity to come forward. And what is your threat? If they do not come forward, you will tax the honest people! You will not do anything to the evaders because they don't give you the money. You cannot do anything to them. But you threaten the poor man that he will be taxed more if these people do not come forward. Mr. Puri, one of our finest cartoonists, had a cartoon about that a few days ago where our Prime Minister stands with a gold bond and a black money box collecting funds. There is one person a villainous looking gentleman, and then there are starving peasants and poor men and women.

[Shri M. R. Masani]

and our Prime Minister says: Give, 'Otherwise we will have to tax all of you.' This is their concept of social justice, and that is why we cannot go along with this immoral measure.

This is a peculiar attitude. They persist in the policy of excessive taxation; they persist in the policy of Gold Control. Both these things are wrong. And at the same time, they want to exclude from the operation of this measure only the dishonest people. The honest men must go on suffering. The clerk must pay more income-tax; the shop-keeper must pay more sales tax, and all that so that these people can go on feathering their nest and sharing the loot with their Party and the Government.

In other words, this is a back-door measure, unworthy of any decent Parliament or Government. If the Government admit their mistake in having the Gold Control scheme and heavy taxation, let them say so. Let them first apologise to the honest citizen whom they have oppressed all these years. After that, we will cooperate with them in seeking ways and means through which money can be got in.

They cannot have it both ways. They cannot go on threatening that they will resort to more taxation, as my friend, the Vice-Chairman of the Planning Commission, is doing. Mr. Asoka Mehta goes round the country like a Dancing Dervish threatening fire and brimstone to all and sundry, including the poor peasants. He goes on saying that the peasant is not paying enough tax, that the rural sector must be taxed, and that money must be squeezed out of it. It is because of this that this measure is thoroughly immoral and it cannot work. You cannot tax the honest and help the dishonest. You may pass this measure with your majority, but it will fail. It will fail because the people do not trust you. They will not give you gold because they do not trust you to return it to them some day. By creating this lack of faith in them, you are under-

mining not only your Government but future governments and all democratic government in this country. This Bill, therefore, is a gross disservice to the institution of democracy in this country. It defeats its purpose because it is opportunistic, because it is dishonest and because it is self-contradictory.

I am sorry that our Prime Minister who is a good man, is allowing his bad advisers in the National Planning Commission and in the Finance Ministry to make him party to this disreputable dodge of this Bill. I am sure, if he had been given correct advice, he would not have become a party to this scheme. On top of it, to cite the Emergency is to pour scorn on the patriotic feelings of the citizens.

Sir, in normal times, we sitting on these benches, would have voted against the Bill. But in this peculiar time in which we are, we may not feel like dividing the House on this measure because then we might be blamed for stopping the money coming into the public coffers. But we certainly will not make ourselves a party to it and will not have any part or lot in this disreputable move. Let the hon. Minister have this Bill passed. I suspect what is going to happen is that after one or two years, he may come back with another pernicious measure of this kind saying that even the last one had failed, so let us sink a little deeper and downwards. That is why we shall keep our hands clean of this disreputable measure which is before the House.

Shri Daji (Indore): Mr. Deputy-Speaker, Sir, this is the most pernicious measure that can ever be imagined to be placed on the statute book. It not only puts a premium on dishonesty, corruption, dacoity, robbery and all sorts of things but it goes further. My hon. friend, Mr. Masani, was right when he said that it puts a premium on corruption. It puts a premium on every-thing which is nefarious. It goes still

further. It not only puts a premium on everything which is nefarious but it seeks to cloak robbery with the cloak of patriotism. This is most revolting. No decent Indian patriot can hold his head high when the Government is stooping to these measures of conniving at corruption and actually entering into a partnership with the corrupt. Any Member voting for these measures is voting for partnership with the corrupt. It is actually this. You become a noble man and a patriot by investing in these Gold Bonds and National Defence Certificates. If one invests Rs. 5 lakhs in these things, it is displayed and one becomes a patriot. So, you are actually not only conniving at it but you are allowing these corrupt men to call themselves patriots. What is more is that the names will not be disclosed. Mahatma Gandhi spoke of the three monkeys: Hear no evil; see no evil and speak no evil. The Finance Minister or the Government has converted itself into four monkeys: Hear no complaint of corruption; speak nothing to them; see nothing and also you do not take any action against them. All corrupt monkeys can come into the four-fold monkey of the Government and the happiest man would have been the daku Man Singh because he can go and loot and rob any woman of jewellery and then come to the State Bank saying, "Here is the jewellery for the Defence" and he will be condoned because you will not ask him from where he got it and you will not only pay him interest but you will pay him back in purified gold if you keep your word.

Sir, such a measure is being passed as patriotic and the reports are current that the Government may not disclose names. But already in the business circles, the people are saying that a firm highly connected with a high Minister in office has subscribed to the tune of lakhs of rupees and the name will never be disclosed.

Even from the sovereign Parliament, the name will be hidden. It is a strange way of democracy. You have

been looting, you have been evading income-tax; still what you have to do is to buy a little bit of gold and that also from the black market. This is nothing new. A person who has been doing blackmarketing all his life suddenly becomes converted into an honest trader, into a patriotic trader. By inference, therefore, a man who has already paid his tax, has obeyed the laws of the land, is less of a patriot; the blackmarketeer will be more of a patriot. And the Minister of Planning has the checks to hope that this Bill will receive the unanimous support of the House. Not only Government will not receive our unanimous support, but we will go a step further—we are going to divide this House. Let every Member put his thumb down and sign for this corrupt, unconscionable and devilish measure. We would like all this to go on record. The Bill is a *magna carta* for the corrupt. The Bill is an open proclamation of utter impotency of Government to deal with corruption; it is an abdication of authority. It is an insult to this Parliament to come forward with this measure. If the Government cannot unearth the black money, let them resign and we are prepared to fight them. There are measures by which they could have achieved their objective.

I would like to take this opportunity to bring out a thing which has been jarring me ever since the war with Pakistan started. I am using that expression with no reflection on the community. This Government, in its actions, in its thought, in its mentality, is a *baniya* Government and therefore, has insulted our patriotism. What was the All India Radio shouting and booming? I do not know whether others felt it. It was saying that if you caught a paratrooper, you would be given Rs. 500. Are you selling the patriotism? It was our solemn duty to have caught the paratroopers. Our brave peasants of Punjab caught the paratroopers not because Government was giving an allurements of Rs. 500. It was made known to the entire world that if an

[Shri Daji]

Indian caught hold of a paratrooper, the Government would give him Rs. 500. If this is the logic of the Government, if the patriotism of the Indian people was worth only Rs. 500, then the logic is that the paratrooper who offers Rs. 1000 should be released. The Government itself was putting the patriotism at Rs. 500. If some one gives you Rs. 600, you must sell the patriotism to him. If somebody shows some bravery, you may give him some reward; that is a different thing. Announcing this 15 times every day on the radio to the entire world that the Indian Government was offering Rs. 500 to catch hold of a paratrooper is something unheard of. Did Churchill declare that German paratroopers in England would be given this allure-ment? Did any other democratic government declare such a bribe for its own people? Such a declaration was necessary by the Nazi Government occupying France to hand over guerillas to the occupied powers. Never has a free government, a democratic government, made a declaration to its own people that if you catch hold of a paratrooper, you will be given Rs. 500. This only shows the rotten mentality of the Government and of the persons in power. They can sell their conscience at Rs. 500. The same petty mentality is being reflected in this measure.

My fair lady of corruption is very angry. So call my fair lady of corruption by brandishments and allurements. Give her a *purdah* and say that if you wear this *purdah* of National Defence Bonds, you will be called patriot, you will no longer be corrupt, you will not be an ordinary person but a patriot.

This is the most unconscionable and the most shameful measure. I really wonder with all respect and humility how the President signed this Ordinance and became a party to this rotten measure. This is absolutely immoral. We have been going round the world preaching philosophy, ancient culture and morality and this is the anti-climax; you are making a

mockery of that morality. What are we fighting for with Pakistan? Is it merely for a piece of territory? What are we fighting for with China. We broadcast that we are fighting for that old ancient civilisation, philosophy and what not. Then you come forward with this measure which not only legalises immorality but sells patriotism. The philosopher President signs this Ordinance and thus makes a really pitiable figure of himself. Therefore, I say that this Bill cannot be passed. This has got to be completely scratched off and withdrawn. I appeal to the House that this should not be made a Party issue. During Emergency we have seen many Party issues, but this should not be made a Party issue. Let every Congressman in whom still lurks the shadow of Gandhism, think over this. I do not expect anything more.

Shri Tridib Kumar Chaudhuri:

Does he know that Congressmen have been promised Party rewards for subscription of gold bonds and some have already subscribed for Rs. 5 lakhs, 10 lakhs and so on.

Shri Daji: If a person for catching paratroopers can be given Rs. 500 according to the same philosophy, the persons subscribing liberally for gold bonds can be given some rewards. Let us now rise above Party politics. Let the House not divide on a party issue when we divide on this measure. Let every Congressman ask himself whether his conscience permits him to subscribe to this shameful measure.

One more point I would like to make. The poor people have been totally left out of consideration by Government. They have left the honest citizens out of their consideration. This Government has become so self-confident that it does not expect the support of the honest people but relies only on the support of the corrupt and the rogues. I want to pose this question to the Government: if they require Rs. 500 crores for our existence, for our Defence, does this

Government have no confidence in itself or in the people of the country? If you require Rs. 500 crores, we will procure it. There cannot be anything more important than that. The trade, industry, commerce, culture, art and everything cannot flourish unless we continue as a free, independent nation. This is a challenge. Are our people not competent to meet this challenge fully? They are competent but they are led by persons who have no confidence in the people. The shaky and tricky Government is holding out brandishments and allurements to the corrupt; This Government cannot exist if it does not mobilise the support of the people for this national effort.

Take for instance the two rupees proposal. Whom does it help? I mean this tax-free proposal. It helps only the rich persons. How does it help the kisan who has no income-tax to give. Then take also the 3½ per cent tax-free proposal. Whom does it help? It helps only the rich to the extent of about 6 per cent. Have you ever given thought to this aspect of the problem? If a common man or a poor man comes, he also gets 3½ per cent. If a rich millionaire comes, whose income is taxable, he also gets 3½ per cent. Both are given the same tax rebate. The net result is that the poor man suffers and the rich man gains even out of this concession that Government have given. I would submit that there is no scheme for mopping up the small savings and the small ornaments etc. The whole scheme is just a thin device to mop up only the blackmarket ornaments. Otherwise, why should Government not give a little more towards making-charges? Why should they expect a patriotic house-wife to surrender her ornaments without compensating her adequately for making-charges? Of course, willingly she would surrender her ornaments, but why should she suffer for what she has already invested? Of course, the blackmarketeer would not have any suffering at all because he is getting some value for his hidden wealth thereby. I would submit that more interest should be allowed for those who do

not pay income-tax and less interest should be allowed for those who pay income-tax, and more money should be allowed to the poor people towards making-charges. If this facility is given, it would enable a larger number of honest common people to participate in this patriotic endeavour. But that kind of thing will never strike the wizard of our Finance Ministry, because his eyes are always on the corrupt, on how to rehabilitate the corrupt. In my opinion, this Bill should not have emanated from the Finance Ministry but from the Ministry of Rehabilitation, because it relates to a matter concerning the rehabilitation of the corrupt and the immoral.

Shri Gauri Shankar Kakkar (Fatehpur): That would mean an additional portfolio for Shri Tyagi.

Shri Daji: There is absolutely nothing in this Bill which would commend it for our acceptance.

Then, we have heard a lot about foreign exchange violations. Indeed we are not now plugging the loopholes in regard to foreign exchange violations, but we are legalising those violations so that they could come back and invest. This means that all sorts of malpractices can be carried on, if a part of it could only be brought back and invested; and once it is invested here, then the individual would also get a tax rebate. Wealth tax is left out; of course, but along with that, income-tax is left out; and every other kind of tax is left out; then, supertax is also left out. By what term can we characterise a measure like this?

I had been listening very attentively to the speech made by my hon. friend Shri B. R. Bhagat while introducing the Bill for consideration. But I found ultimately that he himself had no heart in it, and therefore, he made no speech, but he only read out from the note prepared by his Secretary and then sat down, because he was doing someone else's job, and he was washing someone else's

[Shri Daji.]

dirty linen and probably he did not want to get mixed up with it.

Shri U. M. Trivedi (Mandsaur): He is not washing linen.

Shri Daji: All right, he is carrying someone else's linen.

The Minister of Rehabilitation (Shri Tyagi): Whose job is my hon. friend doing?

Shri Daji: I am trying to show your dirty linen to you; I am trying to show the extent of the dirt on you.

Shri Tyagi: My hon. friend was not so bitter in the past.

Shri B. R. Bhagat: What is my hon. friend's suggestion?

Shri Daji: Suggestion for what?

Shri B. R. Bhagat: Is it his suggestion that we should do nothing?

Shri Daji: Suggestion for what?

Shri B. R. Bhagat: Suggestion to tap gold.

Shri Daji: We had made those suggestions very clearly long back. If you want to tap gold, you cannot expect to tap it from the poor villagers and from the poor housewives; you have to tap it in the palaces of the maharajas and maharanis, where you dare not go and touch them; gold exists also with the blackmarketeers to whom you dare not go and touch, because they are your friends and they are your partners in crime; because they are your partners in crime, you dare not go and touch the hoards where gold exists, and you only go on tinkering with the problem.

When the Gold Control Order was promulgated, lots of justification were given. But now with the passage of this Bill, the Gold Control Order or the Gold Control Act will be consigned to the dust-bins of history. For, first of all, you are encouraging gold smuggling; the blackmarketeer will go and first of all have to purchase secretly ...

An hon. Member: Openly.

Shri Daji: Yes, openly also, he will have to do it and then he has to come forward and invest. That means that the whole Gold Control Act would be consigned to the dust-bins of history. In place of the Gold Control Act, now, Government will be putting on the statute-book this rehabilitation of corrupt men Act.

Therefore, I submit that this Bill should be withdrawn not only in the name of decency and democracy but also because during this emergency this will have a demoralising effect in the sense that a Bill will be passed which will not garner the energies of the nation to the task of national defence but which would only mean that we are insulting the honest men while at the same time we give a clean chit to the dishonest men. In these circumstances, the nation cannot be roused to meet this danger on our border, the danger to our democracy, and the danger to the values of life for which we want to stand and fight and die. If this is the standard of conduct which Government are setting before the people, then I submit, and I warn the Government that they will reap the whirlwind of what they are sowing today.

श्री बिलनचन्द्र सेठ : चकि यह बहुत महत्वपूर्ण विषय है इसलिए मुझे इस पर समय प्रवक्ष्य दिया जाय ।

उपाध्यक्ष महोदय : इस पर काफी समय है; पांच घंटे मिले हैं। माननीय सदस्य का नाम इधर मौजूद है और उनको बुलाया जायेगा ।

Shrimati Renuka Ray (Malda): I would like to make a few comments on the Bill before the House, but before I do so, I would like to recall to this House the tremendous response in this country after the Chinese aggression and the manner in which

the people came forward and gifted their gold, ornaments and money throughout the country, including the rural areas, and we must remember that the same patriotic spirit still leads the country.

This Bill has been criticised by Shri M. R. Masani and Shri Daji, because they have taken just one aspect of the Bill into consideration, namely what is contained in clause 8 of the Bill. If we were to think of a design by which we might try and collect in this hour of our need all the foreign exchange and the gold required for the country, I do acknowledge that Government should have been more vigorous in netting in the gold that has been kept by the blackmarketeers and profiteers and by those who have violated the foreign exchange regulations. But be that as it may, I hope that vigilance will continue in that regard.

There is another thing, however, that is true of this country and that is the fact that the people in this country, even if they are not so rich, do keep their savings in gold ornaments. This is true throughout rural India. When the Gold Control Order was under discussion here, I had pleaded with the then Finance Minister to make an exemption particularly in the case of the rural areas up to a certain percentage. But unfortunately that was not accepted. But I do feel today that there are large numbers of women throughout rural India and also in the urban areas and large cities also who are willing to come forward and help in the collection of gold to tide over this period of crisis. Such gold could well be coming from them as a result of this measure more easily, because those who have already given gifts in gold cannot give any more gifts and for them here is a scheme by which they would be returned their gold in fifteen years' time and earn some slight profit also. The margin of profit is not the material point, but it is really attractive to have a small profit; from that

point of view, and these are negotiable at time of need the gold bonds scheme is a very good one. I am sure that everyone in this House would be glad to help in this kind of collection. As a representative of the women's organisations in this country, I can also say that that part of the scheme appeals to us, and we would appeal to our sisters throughout the country, and in fact, we have already done so, to come forward to help in this hour of foreign exchange crisis and at this time of emergency, to tide over this period, by giving their gold and getting a return after fifteen years. It may be that there are many minor things in this scheme which have got to be adjusted properly and in the light of experience certain changes may have to take place. But so far as this aspect of the scheme is concerned, it is good.

But there is one thing which I am afraid I have to tell Government quite frankly and very strongly and that is that clause 8 of this Bill is one which we cannot possibly support; it has come as a shock to the country as a whole that clause 8 should have been included in this Bill; for, to make any further concessions to unaccounted money is not only morally wrong, but as I had predicted earlier during the budget debate, it would not bring results either. It is morally unjustifiable. The moral stand is the main stand which we must take. I would appeal to Government even at this late hour to drop clause 8 of the Bill. This is the clause which introduces something which is not a healthy thing in the country, something which we cannot really approve, which I am sure the hon. Minister who is piloting the Bill himself does not approve if he thinks over it again. Therefore, in all humility, even at this eleventh hour, I would appeal to Government to drop this clause.

14 hrs.

What does this clause 8 say? The statement of objects and reasons says that assets represented by such undia-

[Shrimati Renuka Ray]

closed income will not be liable to inclusion in the net wealth of such persons. How can we say this and yet go in for measures through which we want to penalise those who have gone in for wrong actions? How can we give them this loophole, to people who have put us in this very difficult foreign exchange situation, whose violations of foreign exchange regulations have led them to their ill-gotten wealth? Concessions should not be given through this means to this undisclosed wealth, which is so greatly responsible for creating the economic crisis.

I think it is very important that we do not have clause 8. As it stands, not only do we make this concession to undisclosed wealth by this clause, but there are other provisions in the same clause by which no one can even give evidence against such persons. How can we justify such a position? I must dissociate myself from this particular cl. 8. As for the other clauses of the Bill, I see no reason why they should not be there.

I think a scheme like this should be made an attractive scheme. While it must attract the less wealthy man's surplus, it must also mop up the rich man's wealth. The concessions by way of estate duty, wealth tax and gift tax exemptions are concessions which are justified in being given at a time of crisis like this and therefore, that part of the Bill is acceptable; I support it fully and wholeheartedly. I would like to tell Government as a people's representative, as a representative of women of this country that we have already met and decided in our own organisation in eastern India and West Bengal that women will take advantage of this scheme and will come forward to help. This they have done on their own. I agree it is not merely a question of patriotism; they have been patriotic in the past and have parted with a good deal of their wealth. The little that remains with

them will not be little if taken together. If they can invest their savings in gold bonds and get it back sometime later, there is no reason whatsoever why they should not come forward with their gold ornaments to be put to use for this national purpose today.

I do not want to make a long speech. But I would again make an appeal to Government. If you want the response of the country behind it, if you want response from those who believe in helping the country, I would say on behalf of the women of this country who do keep their ornaments in gold to a large extent and who still continue to do so, that though these may be in small quantities now, these if put together will constitute a large quantity and may well be able to help us tide over the present foreign exchange stringency. But for this, we should make the scheme attractive to our people.

The Prime Minister made an appeal in Calcutta the other day to women. The following day we had a meeting of all the representatives of the women's organisations of West Bengal where it was decided that we should help the scheme. But later when some of them saw the gazette notification, more especially this Bill which contains this clause 8, I must say that we were shocked and taken aback. Along with this good purpose, how could Government bring in these other people who are persons who have offended against not only every moral purpose but who have no patriotic instinct, who are as grave offenders against the nation's security as those who are traitors, in any other field.

Therefore, I would again make this appeal. The Deputy Minister is here. The Minister is away. I would suggest that this Bill may even be held over till such time as our Finance Minister is back in the country, or if it is possible, cl. 8 may be dropped. I am sure that the Finance Minister

who is reasonable and who has in his care the nation's prosperity will understand the reason for it. We want the exclusion of cl. 8 from the Bill. The very purpose, we have in view will be frustrated if we are two-minded. This two-mindedness comes only because of the inclusion of cl. 8 which gives such a charter of concessions to undisclosed wealth. This wealth has not yet been disclosed in spite of the concessions already made, and I predict that with the concessions in clause 8, this will not only be a measure which is not moral, which is not just, not right, but it will be one which will not draw any dividend into the exchequer of the country.

Therefore, with all the support for the Gold Bond Scheme through which the gold ornaments that are lying idle in the country may be put to national service—I would support that portion of the Bill fully and wholeheartedly—I know that it will not succeed in its object unless we drop clause 8 from the Bill. I would therefore reiterate my appeal to Government and to the Minister concerned.

Shri S. N. Chaturvedi (Ferozabad): It is really very distressing to be confronted with a Bill like this. We can all understand the very dire necessity which has compelled Government to use this device to tap the hidden gold in the country. Even so, we have faced greater sufferings and sacrifices for the sake of our principles and have adhered to them. But here is a complete repudiation of our moral stand both before the world and in our own country. With what face can we go before the people and tell them that a government and party which takes inspiration from Mahatma Gandhi can bring forward a measure of this nature.

There was a lot of opposition to the Gold Control Bill. That Bill is still on the statute-book. Thousands of people were thrown out of employment, they are still out of employment, and they have suffered.

So many other malpractices also were resorted to under cover of the Gold Control Bill by the lower staff in the Excise Department and other people. All that harassment was done, and now, after the coming of this Bill, where does gold control remain? But we have not repealed that Bill, it remains on the statute-book. And there are still clever people who say that after 15 years when the gold is returned, if a person had invested 100 tolas, he will be entitled to retain only five tolas, under Gold Control Act and the balance 95 tolas will be confiscated and he will be again liable under the law. These things are being said and more concessions are being demanded.

How can we pay a premium on this type of dishonesty? We are doing all this for the sake of those people who have evaded taxes, who have done blackmarketing, who have not disclosed their wealth. If it was the desire that some sort of concession should be given, it could be understood. Today no penalty may be imposed but the taxes that are leviable will be realised. You may not have them with retrospective effect, you may not have the penalty clause, but at the same time you take the Wealth Tax, the income-tax, whatever is permissible to you. How can we go to this extent that we give a completely free charter to all the dishonest persons in the country? Honest persons who will be contributing gold which has been in their possession, which is not black market gold but honestly acquired, will be very much discouraged. At least that has been my feeling. Every honest man who makes a contribution in gold will think that his contribution will also be considered to have been earned through these malpractices and that is why he is contributing on this occasion. That has been my reaction, and I think that it must be the reaction of thousands of people. You are putting a premium here on dishonesty by this measure, and it revolts our conscience, it goes against the grain to see this measure

[Shri S. N. Chaturvedi.]

passed. I do not think this Government will gain anything by it. I think more money was voluntarily contributed by the people after the Chinese aggression when no concessions were promised than has so far been got through the agency of this measure. I therefore appeal to the Government either to withdraw the Bill or amend it in such a manner that the honest man may find that his honesty is not tarnished, that he is not placed in the company of those who have deceived the country.

I also appeal to the Government for this reason that it goes against the spirit that has been aroused in the minds of the people after the heroism and sacrifices that our jawans and other people at the front have shown. It has certainly roused noble impulses on the minds of the whole people, and it has prompted them to make some sort of sacrifice for the country. If this black measure is put on the statute-book, all this will be undone, and we will be paying a very heavy penalty for this. I therefore appeal to the Government that this Bill should be either withdrawn or completely scrapped, or amended in a manner that all these black spots are removed from it.

श्री सिहासन सिंह (गोरखपुर) : उपाध्यक्ष महोदय, यह जो स्वर्ण नियंत्रण विधेयक है यह नियंत्रण विधेयक नहीं है यह तो दान है। इस के सम्बन्ध में पूर्व वक्ता तथा अन्य माननीय सदस्यों ने अपने अपने विचार व्यक्त किए हैं। मैंने मसानी साहब का प्राचण सुना है। उस को सुन कर मुझे कुछ आश्चर्य हुआ और धकसोम भी हुआ। उन्होंने भी हम विधेयक का विरोध किया है। यह तो कम से कम उस वर्ग का प्रतिनिधित्व करते हैं जो धनी वर्ग है हमारे खजाने में। लेकिन उन्होंने भी इसका विरोध किया है। उन्होंने भी कहा है कि यह बिल्कुल एक तरह से बेईमानी पर ईमानदारी की मूहर लगाने जा रहा है। और भाइयों ने यह कहा ही लेकिन उन्होंने भी वह कहा है। धाराओं को धाप पड़ें तो साफ

प्रकट होता है कि किसी न किसी ने कमी घोर किसी तरह से भी इनकम टैक्स या एस्टेट ट्यूटरी या सेल्स टैक्स तथा इस प्रकार और भी जितने सरकारी टैक्स हैं, उनकी चोरी की है और चोरी का धन छिपा रखा है, जो चोर है और चोरी का धन उन के पास है अगर वे उस धन को सोने के रूप में दे दें, उस धन से बाट खरीद लें तो उनको सात प्रतिशत सूद भी मिलेगा और उस के साथ साथ उनको कोई प्रपना हिसाब पिलाव भी नहीं देना पड़ेगा जो अन्यथा उनको देना पड़ता।

अब इस के बारे में धांडर नियन्त्रण या तब मैंने उस को नहीं पढ़ा था। लेकिन इस विधेयक को मैंने अभी पढ़ा है। इसको पढ़कर मुझे कुछ हैरत हुई है। जहाँ तक स्वर्ण का सम्बन्ध है पहले पहल इस गदन में चानी धातमग के बाद स्वर्ण कटौत धांडर निकला था और सोने की पवित्रता को, सोने की शुद्धता को घटा कर हम ने बीसह कैरट कर दिया था। कल मैं गया एक मंत के यहाँ। धादमी की शुद्धता, धादमी के धाचरण की शुद्धता के सम्बन्ध में उन्होंने एक किलाव दी। उस कथि ने सोने का उपाय इस प्रकार दंड है। ज्यों ज्यों इसको तापाया जाता है त्यों त्यों वह साफ होता जाता है और चमकता जाता है। इसी तरह से सदाचारी पुरुष जो है वह ज्यों ज्यों कष्ट पाता है, वह तपता जाता है, नीचे नहीं गिरता है। लेकिन हम ने तो उस उपाय को भी निकाल दिया है। धब सोना शुद्ध नहीं मिलने वाला है। शुद्ध सोना उन्हीं के पास है जिन्होंने चोरी से सोना दबा रखा है, धमूड लोगों के पास ही धापको शुद्ध सोना मिल सकता है। उनका ही हम सोना लेंगे।

कल श्री भगत ने बताया था कि यह सोना जब लिया जाएगा तो इसको सरकारी भाव से लिया जाएगा। शुद्ध सोने का सरकारी भाव 80—85 रुपये तोना है। इस भाव को धाप अन्तर्राष्ट्रीय भाव कहिये, सरकारी भाव कहिये, हिन्दुस्तानी भाव कहिये या कोई भी भाव कहिये। जिस कीमत पर सोना लिये

जाएगा वह 80—85 के भाव से लिया जाएगा। यह तो अधिकृत भाव हुआ। लेकिन एक और भाव अश्वबारों में निकलता है। एक बार मैं ने इसी सदन में कहा था कि यही एक राज्य है जो इस बात को गवारा करता है कि अश्वबारों में दो भाव निकलें, एक अधिकृत भाव और एक अनधिकृत भाव। अश्वबारों में हर रोज यह निकलता है कि स्वर्ण का एक अधिकृत भाव यह है और दूसरा अनधिकृत भाव यह है। जब सोने के अनधिकृत भाव के विज्ञापन प्रकाशित होते रहते हैं और यह चीज चलती रहती है तो इनके माने यह है कि इस भाव के धन को आप गान्धता प्रदान करते हैं, इन पर हम किसी प्रकार की रोक नहीं लगाना चाहते हैं। मैं ने प्रश्न किया था कि अगर मेरे पास सोना है और यह सोना मेरी बमार्ड का सोना है, बैंक का सोना नहीं और इस को लेकर मैं बाजार में चला जाता हूँ तो स्वर्ण बार से मुझे एक तांसे के 131—135 रुपये मिल सकते हैं और अगर मैं इस रुपये को बैंक में रख दूँ तो मुझे चार-पांच प्रतिशत प्रतिवर्ष की दर से इस पर सूद मिल सकता है। लेकिन यहां पर मुझे क्या मिलेगा? बैंक का रेट भी आज फिक्स्ड डिपॉजिट पर पांच दरत के लिए सात प्रतिशत हो चुका है। उस सोने को बेच कर अगर मैं पैसा बैंक में जमा करा देता हूँ तो मुझे सात प्रतिशत सूद मिलेगा लेकिन अगर उसी सोने को मैं आपको दे देता हूँ तो एक तो मुझे उसका भाव 80 या 85 रुपये मिलेगा और अगर उस पैसे से मैं आप के डिफेंस बांड खरीद लेता हूँ 1980 वाले तो मुझे सात प्रतिशत ही मिलेगा। यह जो फर्क है यह ठीक नहीं है। हिसाब किताब की दृष्टि से इसको देखा जाए तो यह जो तुलना है यह ठीक नहीं बैठती है।

हमारे चतुर्वेदी साहब चले गए हैं। उन्होंने बड़ी सुन्दर बात कही है कि हम इस में सभी प्रकार की एम्बेम्पण्ड दे रहे हैं। इनकम टैक्स वाले यदाकदा हमला कर देते हैं तो उस के बाद कहीं 20 लाख, कहीं 30

लाख, कहीं 1 करोड़ के होने की सम्पत्ति मिलती है छिपी हुई। इस कानून के पास हो जाने के बाद तो उसे हमला करने की जरूरत ही नहीं पड़ेगी। इस कानून के पास होने के बाद अगर वह कहीं हमला करेगा भी तो महाजन रहेगा कि जनाब, क्यों हमला करने हो, मैं तो सोने में इस को। इस तरह से जो जन्त करते हैं, वह सोने में दे देगा। इस बिल का प्रयोजन भी शायद यही है कि जितना चोरी से छिपाया हुआ धन है उस को निकाल लिया जाय।

लेकिन आप यह बात देखिये कि चोर कभी खुशी से किसी कानून की टाड़ में अपने धन को प्रकट नहीं करता है। वह क्यों करेगा। चोर तो एक ही चीज जानता है। डंडे की मार। इस के अलावा और कोई चीज नहीं जानता। हमारे चोरों का हाथ हम रहे हैं। वह जानते हैं कि वह धारिया तो किस से लेंगे और उसे बचा लेंगे। मैं भी कभी-कभी बचा जाता हूँ। इस तरह से वह बच जाता है। वह तो केवल डंडे की मार जानता है। जिस समय पुलिस डंडे मारेगी तो कहेगा से लो।

अर्थात् हमारे कवचड़ जी का रहे थे कि अगर कोई चोरी का माल रखे और वह मिल जाये तो वह प्रादमी 411 का अपराधी होता है। मैंने कहा कि नहीं दफा 412 भी है। जो डकैती का माल रखे वह 412 में धाना है। 411 की सजा तो सिर्फ तीन वर्ष की है लेकिन 412 की सजा डकैती के मुताबिक काफी है। दस वर्ष से लेकर ट्रांसपोर्टेशन तक है। लेकिन 411 और 412 में चोरी करने वाला भी अगर, उपाध्यक्ष महोदय, आप के घर में चोरी करे और जा कर के सोमा कलेक्टर के यहां दे दे तो वह चोर और डकैत भी न 412 में पकड़ा जायेगा और न केवल 412 में पकड़ा जायेगा, बल्कि वह राष्ट्र का एक माननीय व्यक्ति हो कर स्वर्ण बांड पा जायेगा। उसे पदम भूषण मिले या न मिले लेकिन वह सम्मानित व्यक्ति जरूर बन

[श्री सिंहासन सिंह]

जायेगा । हमारे चटर्जी साहब या टांटिया साहब पुनिम में चाहे जितनी रिपोर्ट करें कि हमारा इतना सोना गायब हो गया, पर कोई भी सुनने वाला नहीं है । तां इस कानून को पास कर के हम पुलिस के हाथ बांध रहे हैं, इस बिल को पास कर के हम इनकम टैक्स वालों के हाथ बांध रहे हैं, रेड करने के सिल-मिल में । हम इस कानून को पास करने के बाद तरजीह उन्नी को दे रहे हैं जो इस तरह के काम करते हैं । कहते हैं कि हम उन का नाम नहीं बतलायेंगे मने ही वह डाका मार कर धन ले गया हों । वह सब मामला गुप्त रहेगा । यह तो गुप्त विधेयक है । जां गुप्त धन या उम को प्रकट करा तो भी तुम्हारा नाम गुप्त रहेगा । कैबिनेट ने इस को पास किया । अभी प्रातः मैं एक धादमी से बात कर रहा था । उन्होंने खुद बतलाया कि सन् 1962 में गोल्ड कंट्रोल धांडर पास हुआ कि हर एक धादमी गोल्ड को डिक्लेअर करे । लेकिन लोगों ने डिक्लेअर नहीं किया । बहुत कम लोगों ने डिक्लेअर किया । हमारे यहां एक बड़े पुराने धनी धादमी है । उन के पास सोने की इंटें भी है । एक दिन मैं कबहरी में था । उन के वकील संयोग से मेरे प्रतिपक्षी थे । वह मोटर पर चढ़े हुए थाये । वकील साहब को बुलाया तो मैंने पूछा कि क्या जल्दी है । उन्होंने कहा कि गोल्ड कंट्रोल धांडर के मुताबिक प्राज धाखिरी तारीख है । डिक्लेअरेशन करना है । इस के बारे में पूछना था क्या करना है । इस तरह से डिक्लेअरेशन में बहुत सोना नहीं मिला । जहां कहा जाता है कि 10 हजार करोड़ रुपये की सोने की सम्पत्ति है वहां धाया कुछ नहीं । इस पर हम ने क्या किया ।

जब श्री टी० टी० कृष्णमाचारी धाये तो उन्होंने गोल्ड कंट्रोल धांडर को डीला कर दिया बजाय उस को सक्त करने के, धीर लोगों को राहत मिली कि बनिया सोना रख सकता है । फिर दुबारा उस को डीला

किया । प्रब चौथी बार जो विधेयक धाया है उस से धीर भी डीला होगा । हर कदम जो गवर्नमेंट ने किया उस के बाद भी चोरी करने वाले धीर छिपा कर रखने वाले लोग देते नहीं हैं । मामूली धादमी निकाल नहीं पाता है जां गवर्नमेंट कहती है कि तुम नहीं निकाल पाते तां लाओ हम डीला करते जाते हैं, इसलिये कि शायद वह दे दे । इस शायद के भरोसे में हम चल रहे हैं । इस तरह से हम कब तक तक चलते रहेंगे ।

धगर बाकई गवर्नमेंट सोना लेना चाहती है तां एक ही रास्ता हों सकता है कि सोने का राष्ट्रीयकरण कर दिया जाये । सोना रखना किसी का भी धपरोध कर दिया जाये । तब सोना धायेगा । धगर सोना केवल सरकारी मुहर से ही बिके, बैंक से ही बिके, धीर कोई उस को बेचने वाला न हों, खरीदने वाला न हों, तो शायद सोना निकल सकता है । क्योंकि धीरों के हाथ में रह कर सोना बेकार हो जायेगा । प्राज इस कानून के मुताबिक भी सोने की कीमत प्राप 85 रु० देने जा रहे हैं तो इस का वह राष्ट्रीयकरण कर ले । लेकिन शायद इस के लिये हमारी सरकार हिम्मत नहीं करेगी । अभी टाटा कम्पनी के शेअर्स का सवाल पेश था । उस को गवर्नमेंट ने क्यां ईक्विटी शेअर्स में नहीं कन्वर्ट कर दिया । गवर्नमेंट ने क्यां कर्जा वमूल नहीं किया । मगर गवर्नमेंट ने जबाब दिया कि कई दिक्कतें थीं । उस को मीका दे दिया गया । वह लोग तो मीका पा जाते हैं लेकिन हम धपना रुपया वमूल करने में बिल्कुल धसमर्थ हो रहे हैं । मेरा धनुरोध है कि प्राप देखिये कि इन विचारों में कितना बड़ा एक्तलाफ है :

"The name of the person subscribing to the National Defence Gold Bonds, 1960, and any particulars relating to the Bonds subscribed to by him, shall be treated as confidential...."

लेकिन यह सब कुछ नहीं हो सकेगा। क्रिमि-नल ला, सिविल ला, जितने भी ला हैं सब के घन्दर यह लोग पवित्र हो गये। हमारे यहां बहुत सी चांजे काफिडेंशल होती है। सी० बी० प्राई० की रिपोर्ट भी काफिडेंशल थी। पता नहीं कैसे श्री कामत उस को निकाल लाये।

श्री हरि बिष्णु कामत (होमंगाबाद) : प्राप ने हम को सपोर्ट किया था।

श्री सिहासन सिंह : प्राप निकाल लायेंगे तो हम सपोर्ट करेंगे। लेकिन पता तो लगाइये। अगर ऐसे घादमियों के नाम प्रकट हो जायें तो मैं सपोर्ट करने को तैयार हूँ। यहां भी नामों को काफिडेंशल रखने की बात कहां गई है लेकिन शायद वह काफिडेंशल रह नहीं पायेंगे। वह नाम निकल ही जायेंगे किसी न किसी तरह से। जो चीज हम उम्मीद करते हैं कि गुप्त रहेगी वह सामने चली आयेगी। इस डर के साथ बहुत से लोगों ने नहीं दिया कि वह समझने है कि ईमानदार घादमी भी उम्मी नान्ड में मिला लिये जायेंगे। वह सोचते है कि हम तो पांच मो घाम मोना दें लेकिन हमारे साथ वह लोग भी होंगे जिन्होंने सोना छिपाया है। मैं पूछना चाहता हूँ कि चोरों और साहूओं को एक साथ क्यों मिलाया जा रहा है। ऐसा कानून बना दिया जाये कि जिस में उन लोगों के नाम घलग हों जो इस तरह से मोना देते हैं। दूसरों को घलग कर देना चाहिये। दोनों को एक साथ मिला देने से बड़ा खतरा है। उन की समझ में नहीं आता है कि वह किस के पास जायें और मोल भाव करें कि यह ब्लैक का सोना नहीं है। बहुत से मंत्री हैं, बहुत से घाफिसर है उन के पास सोना है। चटर्जी साहब के पास सोना है लेकिन वह हिचकें कि कहीं यह न सोचा जाय कि उन्होंने इनकम टैक्स में तो नहीं बचाया है। प्राप ऐसा कर के एक प्रीमियम दे देते हैं कि जैसे श्री बचाया हुआ सोना हो वह लाया जाये।

लोगों की इनकम टैक्स बचाने का इनाम मिल जाये ऐसी बात नहीं करनी चाहिये।

मैं समझता हूँ कि इस बिल पर पुनर्विचार किया जाये। कोई जरूरत नहीं है कि प्राज पास हो जाये। हालांकि जब लाया गया है तब पास तो हो ही जायेगा लेकिन पास होने के बाद इस पर पुनर्विचार होना चाहिये। प्राज की परिस्थिति में इस को पास कर के हम जनता के घन्दर जा कर क्या कहेंगे और किधर जायेंगे। अगर हम यह कहेंगे कि यह उन के लिए जो गोलड का स्मगलिंग करते हैं तो वे कहेंगे कि दूसरे के पास जाघां हमारे पास क्यों प्राये हो इस से लोगों को एनकरेजमेंट नहीं मिल रहा है। इसलिये सरकार से मेरा अनुरोध है कि इस पर वह विचार करे और विचार करने के बाद देखे कि हम ऐसे घादमियों को कोई प्रीमियम न दें जो प्राज तक चोरी-चोरी यहां पर धन कमाने रहे हैं। जो ऐसे लोग है उनको तर्जिह दे कर हम कानून बाँड़ने वालों का शत्रु कर के कह देंगे कि जेल जाने के बजाय वह हमारे साथ बैठ कर बड़े घादमी बन जायें। जैसा श्री चटर्जी ने कहा हो सकता है कि उन को पदम भूषण तो न मिले लेकिन फिर भी कहीं ऐसा न हो जाये कि वह बड़े घादमी बनने के मुन्तहक हो जायें।

इन शब्दों के साथ मैं इस विधेयक का हृदय से समर्थन नहीं कर सकता।

Shri U. M. Trivedi: Mr. Deputy-Speaker, this measure which has come before the House has not met with approval at all hands, even from the very quarters from which it has come. One very important feature of this Bill is the promises that are made in this Bill. Have the people any faith in the promises that the government has been making? Government has made so many promises and broken them, promises made to the parties or to the country at large. From the very making of the Constitution, pro-

[Shri U. M. Trivedi.]

mis... after promises had been broken. Can any one believe in any of these promises now being held out to whatever they are, thieves or black-marketeers or honest people?

Mr. Deputy-Speaker: He may continue the next day.

14.30 hrs.

COMMITTEE ON PRIVATE
MEMBERS' BILLS AND
RESOLUTIONS

SEVENTY-SECOND REPORT

Shri Hem Raj (Kangra): I beg to move:

"That this House agrees with the Seventy-second Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 10th November, 1965."

Mr. Deputy-Speaker: The question is....

Shri Surendranath Dwivedy (Kendrapara): Only two hours have been provided for the Resolution of Prof. Hiren Mukerjee....

Mr. Deputy-Speaker: Let it come, then we will see, not now. When we take up that resolution, the suggestion can be made.

Shri Surendranath Dwivedy: This Report has provided a time of two hours for that. Therefore, before we accept this motion I would propose that the time for the discussion should be increased from two hours to five hours.

I move:

"That the time allotted for the discussion of Shri H. N. Mukerjee's resolution *re: Imports of foodgrains be raised to five hours*".

Shri Hem Raj: I must be given at least one minute to introduce my resolution, which is next on the agenda.

श्री मधु लिमये (मुंगेर) : उपाध्यक्ष महोदय, यह जो रपट आयी है इसमें श्री मुखर्जी के प्रस्ताव के लिए दो घंटे का समय दिया गया है। मैं इस की लाईड करता हूँ। साथ-साथ जो श्री भागवत झा फ्राजाद का प्रस्ताव....

उपाध्यक्ष महोदय : वह धन्य बात है।

श्री मधु लिमये : श्री भागवत झा फ्राजाद के प्रस्ताव के लिए जो समय दिया गया है उसे दो घंटे और बढ़ा दिया जायें।

The Minister of Food and Agriculture (Shri C. Subramaniam): May I make a suggestion? We will be having a discussion on the Food Debate; and we have allotted seven hours for that. I am sure all this will be again discussed at that time. Therefore, I would suggest that we may confine ourselves to this short discussion now, and when the Food Debate comes, if any further points have to be made, they could be made at that time. Or, let them not move this Resolution now, and the whole thing could be taken up when we take up the Food Debate, on a comprehensive basis, and all the time could be given for it. We cannot have it both ways.

Shri Surendranath Dwivedy: We want to pin-point on this.

Mr. Deputy-Speaker: I will put the question to the House now.

Shri Shree Narayan Das (Darbhanga): In view of the fact that the time for non-official resolutions is very limited, if we increase the time to such of the resolutions as have been admitted, then I think the chance for the other Members will not come at all during this Session. Therefore, the time for the discussion on this should be limited to two hours only and not increased.