

[Shri Morarka]

this. Assessments go on from day to day; arrears arise from day to day and if 35 per cent of the year's revenue is in arrears, that cannot be called high, by any stretch of imagination. I have seen the figures of other countries, but I have no time to quote them. I find that the tax arrears of other countries are much more and represent several years' collection.

The tax law, which appears so simple, is in fact very complicated. It is so complicated that even the great mathematician, the late lamented Albert Einstein once said: that it was beyond him to calculate his tax in U.S. and he had to go to a tax consultant. He said:

"This is too difficult for a mathematician; it takes a philosopher."

I will give you another quotation indicating how complicated the tax law is about allowances and disallowances. It is very interesting and the House would like to listen. I am quoting from Time:

"The IRS (Internal Revenue Service) ruled that a Hollywood actress could deduct the cost of her expensive wardrobe on the ground that a movie star is required to look well-dressed; but, added the taxmen, she could not deduct the cost of undergarments because the public did not see them."

Mr. Speaker: should not the hon. Member finish with this?

Shri Ravindra Varma (Thiruvella): He may be suggesting a way out.

Shri Morarka: There is yet another example:

"A taxpayer is permitted to deduct educational expenses if they enable him to keep his job but not if they enable him to get a better job."

Sir, the tax law has its own delicacies and nuances and I assure you that our tax law is not much different.

In conclusion . . .

Shri Daji: You have gone into the undergarment. Where shall we go now in conclusion?

Shri Morarka: In conclusion, I wish to say only this that these are extraordinary taxes. People are asked to pay them in the name of national security and economic progress. Due to the emergency, the fundamental rights of the people are suspended. The right of Parliament to accountability is in a way qualified and restricted. In these circumstances, the responsibility of the Government for the proper utilisation of the public funds becomes much greater. The least consolation that you can give to the people—and they need this consolation—is by proving to them that their humble contributions are not misused.

12.23 hrs.

RE: UNION TERRITORIES BILL

The Minister of Home Affairs (Shri Lal Bahadur Shastri): Sir, I have been hoping that we might get time for the motion for referring the Union Territories Bill to a Joint Committee but it seems there are other important items of work and this might not be taken up. I am rather keen that it should be referred to the Joint Committee, so that before the other House rises, this motion is considered by them and a Joint Committee is set up. It is needless to add, Sir, that the people in the Union Territories are very keen that this Bill should be passed as early as possible. In fact, I had almost told them that their Advisory Committee meetings were the last. Now if they are made to wait till July, August or September next, it will become very late. So, I shall be grateful to you and to the House

if some extra time is allotted for this. I would also add, if the House so desires they might not discuss the Bill at this stage, it may be referred to the Joint Committee without any discussion and when the Bill returns from the Joint Committee we can have a full discussion on it.

**Mr. Speaker:** What is the desire of the House? Does the House agree that we might just devote some time for this discussion, or does it agree to the other suggestion that without any discussion we might refer it to a Select Committee?

**Some Hon. Members:** No, no.

**Mr. Speaker:** Anyhow, we can spend the least time that is possible on that.

**Shri S. S. More (Poona):** May I make one submission. I oppose the suggestion that it should be sent to a Joint Committee without any discussion.

**Mr. Speaker:** We have not accepted that it will be sent to a Joint Committee without any discussion. There would be some discussion, but as brief as possible. Is it likely that we can take it up tomorrow?

**Shri Lal Bahadur Shastri:** I am prepared; it all depends on the House.

**Shri Hari Vishnu Kamath (Hosangabad):** There are amendments to his motion, apart from the Bill itself. Therefore, how can we refer it without any discussion?

**Mr. Speaker:** The difficulty is that the other House is adjourning on the 19th.

**Shri Hari Vishnu Kamath:** We will sit one hour late if necessary, tomorrow. There must be some discussion.

**Mr. Speaker:** I am not saying there ought not to be any discussion. I have only asked whether we could take it up tomorrow.

**Shri Hari Vishnu Kamath:** We will sit late if necessary.

**Mr. Speaker:** Then we will take it up tomorrow.

12.27 hrs.

# GENERAL BUDGET—GENERAL DISCUSSION—contd.

**श्री ल० ब० सिंह (बोसी) :** अध्यक्ष महोदय, इस बजट के आने से पहले मुझे एक बड़ी आशा थी और वह आशा इसलिये थी कि इस इमरजेंसी के दौर में हम ने कुछ बातें सीखीं थीं और वे बातें ये थी कि जब इमरजेंसी लागू हुई और देश की जनता से पैसा मांगा गया तो देश की जनता ने खुल कर पैसा दिया, और इस बात को सभी लोगों ने माना है कि इस इमरजेंसी में सब से ज्यादा पैसा देने वाले थे किसान, मजदूर और मध्यम वर्ग के लोग और मेहनतकश लोग, लेकिन बड़े बड़े लोगों ने अपनी तिजोरियां नहीं खोलीं । इस बात को हमारे प्रधान मंत्री श्री जवाहरलाल नेहरू ने माना और हर एक राज्य के मिनिस्टर्स ने माना है कि इमरजेंसी में सब से ज्यादा पैसा मेहनतकश लोगों ने दिया है और बड़े लोगों ने अपनी तिजोरियां नहीं खोलीं । मुझे आशा थी कि श्री मोरारजी देसाई ऐसा बजट लाएंगे कि जिस में वे उन लोगों की तिजोरियां खोलेंगे जिन्होंने खुशी से डिफेंस के लिए पैसा नहीं दिया था । मुझे आशा थी कि जो बजट आएगा उस में उन लोगों पर ज्यादा बोझ पड़ेगा जो लोग देश के अन्दर ज्यादा से ज्यादा मुनाफा कमाते हैं। लेकिन जब मैंने इस बजट को पढ़ा तो मुझे एक जुमला याद आया और वह जुमला यह है :

बेकार हसीनों से उम्मीद बफा करना मुझे आशा था कि जो बजट आएगा उसके कारण बड़े बड़े लोगों की तिजोरियां खुलेंगी, उन पर ज्यादा टैक्स होगा और देश के डिफेंस के लिए और देश को मजबूत बनाने के लिए