

[Shri Bharucha]

Speaker may, in order to avoid repetition of debate require members desiring to take part in discussion on an Appropriation Bill to give advance intimation of the specific points they intend to raise, and he may withhold permission for raising such of the points as in his opinion appear to be repetitions of the matters discussed on a demand for grant or as may not be of sufficient public importance."

The hon. Member is new and I did not insist upon this rule. Anyhow, it is not a matter of such administrative policy or public importance which should be raised. It is a matter of detail.

Shri Barucha: I shall not press.

Mr. Speaker: The question is:

"That the Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 1954, in excess of the amounts granted for those services and for that year be taken into consideration."

*The motion was adopted.*

Mr. Speaker: The question is:

"That clauses 2 and 3 stand part of the Bill."

*The motion was adopted.*

*Clauses 2 and 3 were added to the Bill.*

*The Schedule, Clause 1, the Enacting Formula were added to the Bill.*

Shri T. T. Krishnamachari: I beg to move:

"That the Bill be passed."

Mr. Speaker: The question is:

"That the Bill be passed."

*The motion was adopted.*

## GENERAL BUDGET—GENERAL DISCUSSION—Contd.

Mr. Speaker: The House will now proceed with the general discussion of the General Budget. Shri Banerjee will continue his speech.

Shri S. K. Banerjee (Cooch Behar): While I mentioned yesterday about the problem of common tea of North East India and this is due to the fact that our cost of production of tea is greater than the common tea of East African territories and further they have no export duty. The only door open to North Indian producers of tea is to increase the consumption in India and we believe that this consumption can be easily increased by over 100 million lbs. within the Second Five-Year Plan. The present consumption of tea in India is about 200 million lbs. If we fail to increase our internal consumption, the producers will have inevitably to curtail the production. The reduction of production of tea is contrary to the accepted principle of the Government of India. If the curtailment of production is heavier than it was last year, I am afraid some of the small tea estates would have to close down and this would result in heavy unemployment.

So, I request the Finance Minister to examine the problems before he comes to a decision finally of imposing this Excise tax.

In my constituency there is a great problem of rehabilitation of refugees. It is not only the problem of my constituency alone, but it is a problem of the country as a whole. These refugees have no income, but they shall have to bear the brunt of the Excise tax. This is an additional burden on them. I know both the Central and State Governments are quite alive of the situation and are doing their best to rehabilitate them. I must mention here about the abnormal

rise in the price of rice and other cereals. If rice is made available at a reasonable price, the people in my constituency will be very happy, but if on the other hand rice is not supplied and wheat is supplied instead. I think they will take it but with great reluctance.

I know that our Finance Minister is alive to the situation and here I will quote the words which he spoke in the Rajya Sabha on the 23rd May 1957:

"We are not in a position to rehabilitate them and one mistake that we made was followed by another and today the problem is there in all its grimness, an easy plaything for my hon. Members opposite who hope that we shall fail again and, therefore, that Bengal might become Kerala. I admit the fact that we have failed. I could tell this House that we are going to make another earnest attempt because we shall not allow, as my hon. friends have said, Bengal to become Kerala."

When we have got this categorical assurance from our Finance Minister I do not like to argue this matter any further. With these words, I support the taxation proposals of our Finance Minister.

**Acharya Kripalani (Sitamarhi):** Mr. Speaker, I believe that the Finance Minister has a right to make his tax proposals to this House, but I very much doubt if he has the right to insult the intelligence of the House, telling the House that he has produced a Budget which is going to take us towards Socialism. I do not know what type of Socialism he has in mind; is it the Socialism that is grown in the Congress after Independence and to which he on account of his official position has been converted. We know what Socialism means; it means at least two things. It means that the instruments of production be in the hands of those who use the

instruments or in the hands of the public or in the hands of the State. Another thing is that Socialism stands for equality. I do not find either of these two objectives in this Budget. It does not lead us in any of these two directions. The instruments of production are largely in the hands of private individuals who work for their own profit. So far as equality is concerned, I agree with the figures that were given by Mr. Dange that there is greater and greater disparity between the profits of the industrialists and what the poor labourers get.

It is said that this Plan involves great cost and the present generation of people should bear it for the good of the future generations. That is an understandable proposition. But the burdens placed upon the present generation may be so great and so damaging that they may cripple the future generations. No Government Solicitors of the peoples' welfare should impose such unbearable burdens upon the people. Then it is taken for granted that planning is Socialism. We are told that because there is a plan, the condition of the masses will improve. These are propositions which do not bear scrutiny. You can even plan your country into damnation. Some countries in Europe have been planned to damnation. The revolts in East Germany, in Hungary and Poland were caused because the people were suffering, because the cost of living had gone up. This was because of the plans that were placed before these countries. They were absolutely wrong. And, in what essentials were they wrong? They were wrong because they laid over emphasis upon the capitalist industries. These plans overemphasised heavy industries to the neglect of consumer industries and to the neglect of agriculture.

Sir, it is not a question whether the plan will give plenty to the future generations, but whether the

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plan is good or bad. If it is a bad plan it will endanger the good of the country. For making a good plan, you have to take into account the population of the country. You have to take into account the question of employment and you have to take into account as to how much of fresh burdens the people can bear. Further you have to take into account the relationship between agriculture and industry. You have then to take into account the relationship between the heavy and consumer industry. All these factors should be taken into consideration. It is because all these factors were not taken into consideration that we find difficulties now.

What type of advisers did we have while we formulated the plans? Our advisers were the Russians who carried out their plans after liquidating thousands and millions of people. There were other advisers. There was an adviser but I have forgotten his name.

**An Hon. Member:** Kaldor.

**Acharya Kripalani:** He came from Poland. I do not remember his name. If we have such advisers our planning will only be what it is at present.

We are told that the targets of the plan will anyhow be fulfilled whether we have money or not, whether the plan is properly conceived or not, whether it is a balanced plan or an unbalanced plan. I know that our plans always succeed and they eminently succeed. Our First Five Year Plan has eminently succeeded. It eminently succeeded even though only two-thirds of the money provided for it was spent. We were told a couple of years back that the country is self-sufficient so far as food is concerned. All that had been done by the plan. How does it happen that when one-third of the money re-

mains unspent the plan has succeeded? These plans, Sir, succeeded only in the Secretariat. The secretaries, though they may not know other things they know how to compile reports. They compile reports and they write memoranda and if you read them you will be convinced that things have been done; and these reports are published in every paper. There is another thing which our Ministers have learnt and that is, 'statistics'. By these statistics you can prove logically and conclusively to the starving man that he is not starving. You can prove by statistics that the income of the country has risen, that the average income has risen and yet if the man still feels that he is starving, you can prove to him that it is only his illusion. It is no use arguing further about. Statistics are there: when the man is starving our learned people say that starvation is an illusion. Statistics are only reality. Any plan can succeed if our secretaries and statisticians are there. That is not all. Then we are getting periodically distinguished guests from outside. They come here and tell us that we are doing marvellously well. They say that no country in the world has prospered as well under democracy as India has. They say that India is the greater democracy in the world and the experiment there must be watched. It is the same case whether the honourable guests come from Russia or America, whether they come from the communist or the capitalist or free-enterprise countries of the world. The Americans may criticise us in their country for something or the other but when they come here they tell us that we are doing marvellously well. No country could have done so well. Our Prime Minister often tells this House that no country in the world has done so well as we have done. So, why should there be any anxiety about the success of our Plan? It will anyhow be fulfilled. Not only it will be fulfilled, but it will be more than fulfilled. Why then trouble the

poor people with excise duties and the rest of it?

Let us however see if these new imports are going to help the Plan in any way. I am afraid that the money that is being raised by these taxes will be spent for administration—civil and military. And, I am strengthened in my belief by what an economist has said. Unfortunately I have forgotten his initials.

**Shrimati Tarkeshwari Sinha (Barh):**  
V. K. R. V. Rao.

**Acharya Kripalani:** There are so many initials before his name that I have forgotten them.

**Shrimati Tarkeshwari Sinha:** The plan has got more initials.

**Acharya Kripalani:** Yes. Shri Rao who has sometimes been patronised by the Government of India says that the present imports will cover merely the enhanced expenses of the Central Government on civil and military administration. 75 per cent of the new imports will be used for military purposes. There has been a 25 per cent increase in the military budget swallowing almost a half of our revenues. This, Sir, is done by a country which believes in universal peace. This is done by a country which believes in the doctrine that war solves no problems, whose leaders believe that you cannot undertake a war even for legitimate purposes of freeing our own people as in Goa, who believe in *Panch Sheel* and who believe that on no account can one go to war. I say, this is not right; this is not correct. We use big words but we are hypocrites. We talk of universal peace on the one hand and on the other we increase our military expenditure. All the while we call ourselves the great disciples of Gandhiji! If there is need for more money, about one-third of what is being spent now could be saved. It is impossible for India to run a military race so far as our neighbours are concerned. We will only be wasting our money.

**Shri B. S. Murthy (Kakinada-Reserved-Sch. Castes):** Shall we do away with the army?

**Acharya Kripalani:** Are we, with this army, going to defend the people of India when there are nations who have atomic and hydrogen weapons? It is impossible to do so. If, for their liberty, nations were to rely upon their armed forces, I am afraid no country except America and Russia would be free.

You will have to rely upon the patriotism of your people. You will have to rely upon the unity of the people. You should see that there is no discontent among the people. You will have to rely upon the equalities that you establish between man and man, class and class. I think that the expenses on our army could profitably and progressively be diminished. There are people who talk about Gandhism not knowing what they are talking about.

It is quite plain that the Plan cannot rely upon increased taxation. Even professor Rao, whatever be his initials, has said that the capacity of our people to bear taxation is very limited. Having said all this, I do not know how he supports the Finance Minister.

Government is however determined to carry on this Plan. How can it do? There is only one way—that of deficit financing. This is a very respectable economic term but the common people do not call it by that respectable economic and scientific term. They call it the increased activity of the Government Press at Nasik or they call it inflation. Inflationary trends are there for anybody to see. If we had any doubt, we heard it from the horse's mouth. When the Food Minister was told that there was not enough food in the country to go round, he said that there was more than enough. Then, he was asked: what was the difficulty? He said: the difficulty was inflation. The Finance Minister would not accept that there is already inflation and that the prices of food and

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other articles are rising. Would it not be better if they decided these questions in the Cabinet and did not bring them here? Of course, even if they decide in the Cabinet, it will leak out. Even our Budgets leak out. But, then, it will be a known secret. It will be a secret after all. We want to know whether we have to believe the Finance Minister or the Food Minister in the matter of inflation.

Meagre as is the capacity of our people to pay fresh taxes, I think the Government, for a national purpose, is entitled even to squeeze them further. But, what Government? That Government, only that Government, which has shown that whatever money is given to it is utilised economically, and profitably, that there is no leakage in the administration, and the administration is carried on efficiently.

This brings me to the question of inefficiency and corruption in the administration. It is admitted that in the lower ranks, there is corruption. I need not prove it today. I am very glad that it is proved by one of the ex-Ministers. At long last, Rajkumari Amrit Kaur has re-learned the secret virtue which Gandhiji taught her—the virtue of truth. Truth always comes out in this House after they (the ministers) have fallen out. Truths came out about the Cabinet when the late Shri Syama Prasad Mookerjee resigned; it again came out when Sri Mathai resigned; it again came out when Rajaji resigned; it recently came out when Deshmukh resigned. Again on that day it came out when Rajkumari Amrit Kaur spoke. Again it came out when Tyagi spoke. I am indeed waiting to see what our Bengali friend, Shri Guha, (ex-minister) has to say about this corruption in the administration. Let the Government say that there is no corruption in the higher ranks. But, it has been admitted that there is corruption at lower levels. Who carries on the administration? It is at the lower levels that most of the administration is carried on and when the lower levels are corrupt, your schemes can

not be carried out efficiently. Let us, Sir, see and judge for ourselves whether there is corruption in higher ranks or not. I hear that there was an official committee appointed to go into the affairs of the Damodar Valley project. Then there was another official committee appointed to go into the affairs of Bhakra-Nangal project. Then there was yet another committee appointed for Hirakud. Unless reports of their enquiry are placed before the House, we cannot believe that there is no corruption, whether in the lower ranks or in the higher ranks. Why is the Government concealing those reports? What is there that makes them not to place them on the Table of the House?

**Pandit Thakur Das Bhargava (Hisar):** They admit.

**Acharya Kripalani:** At the higher levels they do not admit. If they admit it, why do they come for enhanced taxes? Why do they not stop corruption?

**Pandit Thakur Das Bhargava:** Some engineers have been punished.

**Acharya Kripalani:** What is the use of prosecuting one or two? How many engineers have been punished and for how many years? I had the chance to be in the Public Accounts Committee and I know that whenever the question of a big official came, they would refuse to give the name even. Let the names be published; let the punishments awarded to higher officials be published. There may be a stray case or two, but generally the high officials are considered, as I said on a former occasion like the Caesar's wife, and they happen to be like Caesar's wife.

So far as their efficiency is concerned, Mr. Tyagi told us that there was great room for economy in the administration. He said that he was able to save Rs. 15.72 crores merely in petrol, rationing and transport. Remembering that Mr. Tyagi was only a semi-Minister, a full Minister

can do much better. Shri Anthony told us that in the railways, where one man was required previously 2½ persons are required today. In a very illuminating review of the administration in railways, Mr. Feroze Gandhi quoted from the Thirteenth Report of the Estimates Committee, 1955-56. That report says that on the broad gauge, "had efficiency been maintained in 1954-55 at the best performance of the previous years, the traffic moved in that year could have been moved with 7,870 wagons less," and this means Rs. 10½ crores capital is considered to have remained unutilised. On the metre gauge, the report says that "combining the performance of maintenance as well as traffic movement, a total of 5,500 wagons may be treated as unutilised during 1953-54 and 1954-55" and the value of unutilised capital comes to Rs. 5.5 crores. As regards locomotives, the traffic actually moved in 1953-54 and in 1954-55 could easily have been moved with only 7/8th of the number of engines actually on the lines, so that 650 broad gauge engines have been kept on the line without doing any work.

**Mr. Speaker:** There is a separate Railway Budget.

**Acharya Kripalani:** Yes, I am sorry. I am only giving an example of the efficiency. All this comes to Rs. 48 crores of capital remaining unused.

**Mr. Speaker:** All that I am pointing out is that the Railway Minister will not be participating in the debate to answer any of these charges, even though they are quoted by way of illustration. If there are any others he can find in the general Budget, he may give.

**Acharya Kripalani:** There are many others; in the Estimates Committee they all come out. Taking the Finance Department itself, it is said that income-tax evasion amounts to Rs. 576 crores. This is the estimate of an expert professor that was sent for from outside at considerable expense by the Government of India. But the

authorities also admit Rs. 224 crores. Cannot this income-tax evasion be checked? If it were checked, the Finance Minister need not make himself unpopular by bringing such a popular Budget as he has done before us. Not only this; big companies and big capitalists get exemptions on many grounds. If all these exemptions are taken away, at least if some of them are taken away, about Rs. 100 crores would be saved.

Then, there are many cases of expenditure on which savings can be made. After independence, whether in Delhi or in State capitals, there is a fleet of what are called staff cars. They are used for official purposes; but they are more often used for non-official purposes. All the offices are connected with telephones and half the directory consists of numbers of officials; yet they require these cars. They have peons at their disposal who are provided with cycles; yet they require these staff cars. What are these staff cars required for? Even if some officer is obliged to go to another officer, he can hire a taxi. These cars cost at least Rs. 20 to Rs. 25 thousands as capital and then you have to keep a driver, purchase petrol and too often they go out of order.

The Prime Minister himself says, this Government is run by a plethora of committees and conferences. These conferences are generally held in summer and they are often held at hill stations; more often they are held in Kashmir. Recently there was a conference held in Simla of community officers....

**Shrimati Tarkeshwari Sinha:** Mussoorie.

**Acharya Kripalani:** .... Mussoori. The most expensive and the most fashionable hotel was wholly occupied—it was reserved—for these officers. These officers have to work in the villages; they have to increase food production. In the evening all these officers had tea parties, dinner parties, dance parties and drama parties. I suppose these drama and

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dance parties are meant to advance their culture, as if anybody can put culture in officials.

**An Hon. Member:** Folk dances.

**Acharya Kripalani:** Yes; folk dances, but they cost money all the same.

Whether in the Centre or in the States, there is a continuous expansion of the ministerial cadre. It is supposed that only one minister has been increased; but, the minister has a tail behind him. This tail consists of secretaries, joint secretaries, deputy secretaries, assistant secretaries and private secretaries. Then there are the posse of clerks, any number of *chaprasis* and so on. It is very strange that when our administration was being carried on before with six or seven people, now 30 or 40 people are not enough, and we are told that we are running a very economic administration.

Then there are high officers whose performance is only nominal. They are only decorative. We used to have Governors in the past; but they governed. But what do our Governors now do? The previous Governors were the representatives of an imperial government and they needed military paraphernalia, military guards; they needed military A.D.Cs. Why should these Governors of ours, who do not govern, who are not representatives of an imperial government, need A.D.C's, why should they need military guards, why should they need houses that occupy a square mile in big cities? Gandhiji had said, that these houses after independence would be turned into hospitals. Sir, we have turned them into rest houses for weary and exhausted politicians and for those who have failed to come up in the elections. If our politicians who are weary and old do need rest and I suppose most of us require rest—...

13 hrs.

**Shrimati Tarkeshwari Sinha:** Rest houses are as good as hospitals.

**Acharya Kripalani:** As good as hospitals for one exhausted individual. My sister does not see the difference between a hospital for one and a hospital for the poor. All the old pomp and paraphernalia is kept up, pomp and paraphernalia to which our poor Governors are not used. They do not know the niceties of these things. If you will excuse me, Sir, and the House will not laugh, I will give an example of a lunch that I had in one of these Government houses. I mean no disrespect to these Governors. They are my friends, they have been my old colleagues, and I do not even want to be disrespectful to a person who invited me. But I will describe to you the lunch. We were only two people, myself and a friend of mine. What we got was a printed plan of the dining room with the table in it. It also indicated the seats assigned to the two of us. The kind host was going to dining room with one guest on one side and the other guest on his other side. He went with us and took us to the table; yet the printed plan was there in our hands. When I reached the table I found that our name cards were also on the table. There could have been no mistake about our seats as we were only two; we could only sit on each side of our host. Then there was the menu card. What was there on the menu card? I read it. It contained these items; *chawal* (rice), *arhar ki dal*, tomatoes, potatoes, peas, *bhengan ka bhaja* and some kind of ice cream. I began to search for tomatoes, potatoes and peas. I did not find them. Then I found a cup of decoction with a brown-black colour. I dipped my spoon in it and there were the potatoes, tomatoes and peas. Then I realised that this was our ordinary *thakari* consisting of these ingredients. Most of our Governors are vegetarians. The whole meal was served together and there were no course. But the printed menu card was there.

All this paraphernalia does not add to our dignity. If we were a little sensitive, this amount of copying the foreigners would appear degrading to us. And it costs us money. Remember, for that vegetarian meal there were bearers who came in white gloves. Their white gloves were more dirty than their hands would have been, because we do not know how to use these things.

**Mr. Speaker:** Were there European servers during the previous regime?

**Acharya Kripalani:** Sir, I can understand European style. I can understand Indian style, I can understand a combination of the two, but I cannot understand the meaning of this slavish following of imperial pomp and paraphernalia which costs money to the nation. I have no objection if these whims are played by individuals who do not live at public cost. There is no harm in that. People may make fools of themselves as well as they like. There are whimsical people who do like that. All the chefs, all the cooks and the bearers are still there. What is the chef going to do about this wretched meal, this vegetarian meal?

**Shri B. S. Murthy:** Did you enjoy the dinner at least?

**Acharya Kripalani:** Yes. I enjoyed the kindness of the host, whatever the dinner may be.

**Shri C. D. Pande (Naini Tal):** Next time you will not be invited.

**Acharya Kripalani:** My hostess in the place where I was staying, when I described to her the meal told me: "What a fool you are, you went to that lunch when I had better meals to offer you here."

These Government houses are places of conspicuous consumption. They are just like hotels for any foreigners coming in. We must change our Constitution and do away with these Governors. They are not needed. The formal functions that they perform can very well be performed by the Speaker of the House and also the Chief Justice of the High Court.

**Shri Feroze Gandhi (Rai Bareilly):** What to do with defeated Ministers?

**Acharya Kripalani:** They may be provided in some other way. They are of an age when they should take *sanyas* and leave their homes. Gandhiji fixed the age-limit for retirement at 50 years for these people.

I also believe that there is absolutely no need for second chambers, at least in the States. This change we can bring about, if you really mean to be economical and not press with taxes the poor people who do not get two square meals a day.

**Shri Sinhasan Singh (Gorakhpur):** I would like to bring to the notice of the hon. Member that a Bill seeking the abolition of second chambers is shortly coming up before this House.

**Acharya Kripalani:** All right. I congratulate the Government.

**An Hon. Member:** Not Government Bill.

**Mr. Speaker:** The hon. Member should conclude now.

**Acharya Kripalani:** Sir, a little more. I would also like that we as the representatives of the people should put a little axe on our own allowances. I am glad that Rashtrapathi is reported to have said that he would be having a cut in his salary of Rs. 1000. Even the cuts in salaries can go to Rs. 1000. I take it, Sir, that in a country like India there should be no salaries, whether of Ministers or of Government servants, which should exceed Rs. 2000, and this must include what are called perquisites. Even then the salaries would be at least a hundred times the wages that an unskilled labourer gets in the villages, and he does not get that wage all the year round.

As you have rung the bell, Sir, I do not want to tire your patience. I would conclude my speech. In conclusion, I would say that in the past we have made many mistakes. We have not husbanded our resources.



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We have neglected our people. Instead of building hospitals for the poor, we have built fashionable and costly hotels at a tremendous cost running into lakhs of loss every month. Instead of building schools to appease the natural hunger of our people for knowledge, we have built costly and up-to-date assembly halls which are rarely used. Instead of encouraging scientists and scientific research, we have built expensive national laboratories; and the few scientists that we already possess have been put in administrative jobs. We have depleted our sterling balances to the vanishing point by our extravagance and by our indiscriminate imports and import policies; we call this liberalising of imports. Our Finance Minister, when he was the Commerce and Industry Minister, liberalised our imports. At that time he believed in free trade. Now, as a finance minister he is obliged to cut imports. Wisdom comes to us only very late, and we have destroyed by these imports the Dharma of Swadeshi which stood us in great stead while we were struggling for independence.

Our foreign exchange position is very critical, and yet we send polo teams to England. But even now, if we are careful and if we husband our remaining resources, we may yet be out of the wood. We who are accepted as leaders of our people must set the example. I am aware that before Independence, when we lived with our people and moved among them and were one with them in their joys and sorrows, we were no less respected or no less loved, than we are today, when we are strutting about in our new-found pomp and glory and power and indulge in conspicuous consumption. In so doing we only demonstrate our want of delicacy and sensibility. What is more damaging to our reputation is that with our snobbery we appear to our people as parvenus and upstarts. Let us try to get back some of our old pride and dignity.

**Mr. Speaker:** I now call upon Pandit Thakur Das Bhargava to speak. I now give notice for the other hon. Members whom I shall call upon to speak, after Pandit Thakur Das Bhargava, They are: Shrimati Tarkeshwari Sinha, Shri Hynniewta from the Independents, Shri Mahanty from the Gana Tantra Parishad, Ch. P. S. Daulta from the Communist Party, Shri S. Ghose of the UPP Group, Shri B. C. Seth of the Hindu Mahasabha and Shri D. A. Katti from the Scheduled Caste Federation. I shall give the names of the other Congress Members later on. This is for today, but the Members will be called not in the order in which the names have been read. But all of them ought to be present. I shall call Dr. Krishna-swamy also.

**Shri B. S. Murthy:** What are the other names? Please give those names.

**Mr. Speaker:** I shall do so. But all the hon. Congressmen must be present.

वर्द्धित ठाकुर दास भार्गव: जनाब स्पीकर साहब, जब से यह बजट हाउस के सामने आया है तब से मुस्लिम लोगों ने इसके मुताल्लिक मुस्लिम रायें दी हैं। सच तो यह है कि, जैसा कि श्री डाॅिंगे साहब ने फरमाया है, जिस वक़्त आनरेबल मिनिस्टर साहब अपनी स्पीच इस हाउस में बजट के मुताल्लिक दे रहे थे और उनके बाद दीगरे टेक्सों के नाम ले रहे थे जो कि एक के बाद दूसरा और दूसरे के बाद तीसरा आता जा रहा था, तो उस वक़्त लोगों की हारात का पारा बहुत तेज़ी से बढ़ रहा था। सब लोग समझते थे कि यह एक ऐसा बजट है जैसा कि शायद उनकी जिन्दगी में पहले कभी नहीं आया। लेकिन अब इतने दिनों इस पर बहस के बाद, आनरेबल फार्नेस मिनिस्टर साहब ने राज्य सभा में जो स्पीच दी उसके बाद और उन्होंने जो हमारे पास 'टैक्सेशन प्रोपोज़ल्स एक्सप्लेन्ड' नाम का पैमफ़्लेट आया है उसको पढ़ने के बाद

बीजों का गुस्सा जो कि बहुत बजट के बखिलाफ था किसी कदर जरूर धीमा हो गया मालूम होता है। सब तो यह है कि अगर हम इस बजट की तरफ देखें तो जाहिरा तौर पर हमको मालूम होगा कि ७५ करोड़ रुपया जो कि इन टैक्सों के जरिये सेंट्रल गवर्नमेंट के पास आवेगा उसमें से ५० करोड़ सिर्फ डिफेंस पर खर्च होना है और २५ करोड़ रुपया सबसिडी के बास्ते मुकदर किया गया है। मैं अदब से पूछना चाहता हूँ कि कौनसी चीज ऐसी है जो कि फाइनेंस मिनिस्टर साहब ने बेजा कर दी है। मान लीजिये कि अगर आज दुनिया में लड़ाई का बिगुल बज जाये या पाकिस्तान हिन्दुस्तान पर हमला कर दे तो हर शास्स यह कहेगा कि फाइनेंस मिनिस्टर ने डिफेंस के लिये ५० करोड़ रुपया रख कर देश के साथ वफादारी का काम किया है। शायद आयन्दा आने वाले जमाने में हमको डिफेंस के लिये इससे कहीं ज्यादा रुपया रखने की जरूरत पेश आये।

हालांकि मैं कृपलानी जी की बहुत इज्जत करता हूँ लेकिन मैं उनकी इस बात को नहीं मानता कि हमको डिफेंस पर खर्चा नहीं करना चाहिये, या कि हमको फौजें खत्म कर देनी चाहिए। अभी हमारे देश के लोग इतने ऊंचे नहीं पहुँच पाये हैं जितने कि कृपलानी जी हैं या जितने कि महात्मा गांधी जी पहुँचे थे। आज भी जब देश का हर आदमी पाकिस्तान की तरफ निगाह डालता है तो वह महसूस करता है कि हमको भी तैयार रहना चाहिये ताकि अगर हम पर हमला हो तो हम उसका अच्छी तरह से मुकाबला कर सकें। इसलिये यह जो ५० करोड़ रुपया फाइनेंस मिनिस्टर साहब ने डिफेंस के लिये रखा है, बेश में शायद ही ऐसे चन्द लोग होंगे जो कि इसकी मुलातिफत करेंगे।

इसके अलावा बाबजूद इस बात के कि आज देश में खुराक की कमी नहीं है, यह कदम बिल्कुल सही उठाया गया है कि फाइनेंस

मिनिस्टर साहब ने खुराक के लिये २५ करोड़ रुपये सबसिडी के तौर पर रखे हैं। मैं तो समझता हूँ कि अगर हालात काफी तौर पर ठीक न हुये तो यह रकम और भी बढ़ानी पड़ सकती है। हो सकता है कि इन दो चीजों के करने में लीअर मिडिल क्लास को या गरीब से गरीब आदमी को तकलीफ हो, लेकिन इन चीजों की जरूरत इतनी जबरदस्त है कि इसके मुकाबले में किसी और चीज का ख्याल किया जाना गैर मुमकिन है इसलिए मैं अदब से अर्ज करना चाहता हूँ कि जहाँ तक इन ७५ करोड़ रुपये का ताल्लुक है इसके लिये किसी शास्स को एतराज न होगा।

पेक्टर इसके कि मैं और बातें कहूँ मैं प्लान के मुताल्लिक एक लपज कह देना चाहता हूँ। इस प्लान को प्लानिंग कमीशन ने मंजूर किया है। बरसों तो इस पर काम हुआ। आखिर यह प्लान हाउस के सामने आया, इस पर हाउस में बहस हुई और इस हाउस ने इस प्लान को मंजूर किया। मैं उन साहिबान से जो कि इस प्लान में कमियाँ निकालते हैं अदब से यह पूछना चाहता हूँ कि क्या यह दस्त है। यह हाउस और सारा देश इस प्लान की अच्छी तरह से तकमील करने के लिये कमिटेड है।

एक आननीय सदस्य : पालियामेंट प्लान को बदल सकता है।

पंडित ठाकुर दास भागंब : यह ठीक है। यह सावरिन हाउस सब कुछ कर सकता है। यह प्लान को तबदील कर सकता है। पर क्या इसने प्लान को तबदील किया है। क्या आज तक इस प्लान को तबदील करने के लिये कोई रिजोल्यूशन हाउस के सामने लाया गया है? इसके मानी यह है कि आज प्लान फीलड को होल्ड कर रहा है। आज इस पालियामेंट के हर एक मेम्बर का यह अफीदा होना चाहिये कि इस प्लान को पूरी

### [पंडित ठाकुर दास भार्गव]

तरह से पूरा किया जाये। जब हम इस प्लान के जरिये अपनी गुरबत को और उन चीजों को जिनमें कि हम फंसे हैं दूर करना चाहते हैं तो इसकी तकमील करना हमारा और भी बड़ा फर्ज हो जाता है। इन चीजों को जिनमें हम फंसे हुये हैं दूर करने का और कोई तरीका नहीं है सिवा इसके कि इस प्लान की तकमील की जाये। इन हालात में मैं भर्ज करूंगा कि जिन सेन्कीफाइसेज का जिक्र किया गया है वे बहुत थोड़े हैं। मैं भर्ज करना चाहता हूँ कि अगर प्लान ही वह चीज है जो कि आयन्दा इतना बड़ा फायदा हमको पहुंचाने वाली है तो ये जो थोड़ी बहुत दिक्कतें हमको उसे पूरा करने में होंगी इनकी उन फायदों के मुकाबले में जो कि हमको इस प्ला: से होने वाले हैं कोई हैसियत नहीं है।

जनाब बाला, इस देश के अन्दर जो दर, असल गरीब तकलीफ पाने वाला है उसकी तरफ तो कोई ध्यान ही नहीं करता। आज देश में एक व्यक्ति की आमदनी २६६ रुपया सालना बताई जाती है। लेकिन उस गरीब की आमदनी जो कि आम तौर पर देहात में रहता है सिर्फ १०४ रुपया औसतन सालाना बताई जाती है। जिस शक्स् की सालाना आमदनी १०४ रुपया हो और ऐसे लोगों की तादाद हमारे देश में बहुत बड़ी है, तो मैं पूछना चाहता हूँ कि आप उसको इससे ज्यादा और क्या तकलीफ देना चाहते हैं। वह आगे ही मर रहा है। उसको खाना नहीं मिलता, कपड़ा नहीं मिलता। जहां तक प्लान का ताल्लुक है और टैक्सों का ताल्लुक है यह सारे टैक्स और सारी चीज उसकी हाथ नहीं लगाती हैं, यह जो तकलीफ है वोक्ल सैक्शन पर पड़ेगी, मिडल क्लास पर पड़ेगी, लोअर मिडल क्लास पर पड़ेगी और उसी को यह टैक्स भी करती है। गरीब आदमी को तो ये चीजें चाहियें, एक खाने को रोटी और दूसरे पहनने को कपड़ा। खाने के ऊपर नवम्बर में

टैक्स लगा था। उस वक़्त मैंने भर्ज किया था कि प्लान ही या न हो, मैं नहीं चाहता कि वह शक्स् जिसकी आमदनी १०४ रुपया साल है और जिसकी तकलीफें आगे ही बहुत ज्यादा हैं, उसको और ज्यादा तकलीफ पहुंचाई जाये। मैं इस बात को रिपीट करता हूँ। प्लान ही या न हो, अगर ऐसे सैक्शन को तकलीफ दी जाती है खाने के बारे में और पहनने के बारे में, तो मैं इस प्लान को नहीं चाहता। मुझे इसकी कोई परवाह नहीं है। मुझे उस आदमी की जिन्दगी की फिक्र है। एक हव है जिससे आगे जा कर हम उसको टैक्स नहीं कर सकते हैं। मैं चाहता हूँ कि उस आदमी का आप फिक्र करें जिसकी आमदनी १०४ रुपया औसतन है और बहुत से लोगों की तो बचकन औसत इससे भी कहीं कम है। अगर उसकी किसमत ने पलटा खाना है और किसी ने उसकी किसमत को पलटा देना है, तो वह यह फाइव यीर प्लान ही है। यह एक सोने का कुशता है जो काया पलट कर देगा। यह आज सारी इक्तसादी तकलीफों के लिये पेनेसिया (Panacea) बतलाया जाता है, हमने इस प्लान को बनाया है और इस हाउस ने इसे पास किया है। हम इसको पूरा करने के लिये कमिटिड है और इसको हम पूरा करेंगे। इसको हम सैन्क्राइस करके ही पाया तकमील तक पहुंचा सकते हैं। आज हमको हाउस टाय से कहा जाता है कि सैन्क्राइस करो, आज हम को इसको पूरा करने के लिये उकसाया जाता है, यह सब ठीक है। मैं देख रहा हूँ कि अब फाइनेंस मिनिस्टर साहब यहां आ गये हैं। मैं उनको मुबारिकबाद देता हूँ कि उन्होंने बड़े जोश के साथ, बड़े मुसम्मम इरादे के साथ हमारे सामने इस सारी चीज को रखा है और हमसे कहा है कि हम तकलीफ भी उठा कर इसको पूरा करें। जिस तरीके से उन्होंने टैक्सेशन प्रोपोजल्स को हमारे सामने रखा है और जिस तरह से उन्होंने इनको एक्सप्लेन किया है, वह तरीका ऐसा था जो कि किसी भी आदमी को कनवर्ट करने के लिये काड़ी

था और मैं भी कनवर्ट हो गया। अगर हमें देश को भाग ले जाना है तो हमें इस प्लान को पूरा करना ही होगा।

आज मैंने आचार्य कृपालानी की तकरीर को सुना है। अगर आप प्लान को पाया तक-मीस तक ले जाना चाहते हैं तो आपको तीन बातें जरूर करनी होंगी। अगर आपने इनको नहीं किया तो आप लोगों के को-प्रोप्रेशन को हासिल नहीं कर सकेंगे। अगर आप क्लीन हैंड्स के साथ लोगों के पास जायेंगे, विश्वास के साथ जायेंगे, उनको विश्वास दिलाने की कोशिश करेंगे, तो आपको उनका को-प्रोप्रेशन मिल जायेगा वरना नहीं मिलेगा।

मैं आज क्या देख रहा हूँ। मैं देख रहा हूँ कि दो करोड़ की लागत से यहां एक अशोक होटल बन गया है। जब मैं इसको देखता हूँ तो मैं खुश हुये बगैर नहीं रह सकता। मैंने लंदन और पैरिस के होटल देखे हैं। इसको देखकर मैं इसकी तारीफ किये बगैर नहीं रह सकता। लेकिन दूसरी तरफ जब मैं यह देखता हूँ कि हमारे देश में लोग फाकामस्ती कर रहे हैं, अपने पेट पर पट्टी बांध कर सोते हैं, उनके पास पहनने को कपड़ा नहीं है तो मुझे ऐसा दुख होता है कि जिस को मैं बयान नहीं कर सकता। इस गरीब देश में हमने दो करोड़ का होटल बनाया है जिसको विदेशी लोग आकर देखेंगे और देख कर खुश होंगे और कहेंगे कि हमारा देश एक अमीर देश है और यह जो इमप्रेशन वे अपने साथ लेकर जायेंगे यह गलत इमप्रेशन होगा।

आज मैंने ग्रन्थारों में पढ़ा है कि चन्डीगढ़ में ६२ लाख रुपये की लागत से एक आर्टि-फिशल लेक बनाई जा रही है। एक करोड़ रुपये की लागत से लैजिस्लेटिव चैंबर बनने जा रहा है। ३५-४० लाख रुपये की लागत से राजभवन बनने जा रहा है। जब इन सब चीजों को मैं देखता हूँ तो सोचता हूँ कि किस मुंह से आप यह कहते हैं कि हम आपको टैक्स ज्यादा अदा करें। विस इज आल वेस्टफुल

एक्सपेंडिचर। दिल्ली में मैं बड़े बड़े आलीशान मकानात देखता हूँ। इन सब चीजों को देखकर मुझे यकीन नहीं होता है कि यह गवर्नमेंट बिजिनेस मीन करती है। जो प्रोडक्टिव एक्सपेंडिचर है उस पर मैं कोई एतराज नहीं करता हूँ, लेकिन जो अनप्रोडक्टिव एक्सपेंडिचर है वह इनकार नहीं किया जाना चाहिये। चीन की मिसाल हमारे सामने है। वहां पर इस कांतिनल प्रिंसिपल को अपनाया गया है कि कोई भी बिल्डिंग नहीं बनाई जायेगी जो प्रोडक्टिव न हों। उससे हमको सबक सीखना चाहिये। हम इन होटलों इत्यादि को तब बना सकते हैं जब हमारा प्लान सफेसफुल हो जाये। तो मैं अर्ज करना चाहता हूँ कि जो वेस्टफुल एक्सपेंडिचर है, उसको हमें कट डाउन करना चाहिये। गवर्नमेंट के अन्दर ही क्या हो रहा है, इसकी तरफ भी आपका ध्यान जाना चाहिये। जब मैं इस चीज को देखता हूँ तो मुझे हैरानी हुये बगैर नहीं रहती। मिनिस्टर्स की मोटरों को, सरकारी मोटरों को सच्ची लाने के लिये इस्तेमाल किया जाता है, बच्चों को स्कूल ले जाने के लिये इस्तेमाल किया जाता है, नौकरो को घर पहुंचाने के लिये इस्तेमाल किया जाता है।

श्री त्यागी (देहरादून) : मैं माननीय सदस्य को बतलाना चाहता हूँ कि जब कार को प्राइवेट काम के लिये इस्तेमाल किया जाता है तो मिनिस्टर को उसका दाम देना होता है, यह एक कायदा है।

पंडित ठाकुर दास भार्या : कायदे का तो मुझे मालूम नहीं है लेकिन मैं चैलेंज करता हूँ कि मिनिस्टर साहिबान मुझे दिखायें कि उन्होंने कितना रुपया इस तरह से दिया है। मैं नहीं जानता लेकिन दिल्ली में ग्रन्थारों में छपा है कि एक मिनिस्टर के यहां पांच छः सौ रुपया बतौर पानी और बिजली के बिल के आया है। मैं नहीं जानता कि यह चीज दुस्त है या नहीं लेकिन मैं हर एक चीज

### [पंडित ठाकुर दास भार्गव]

के अन्दर यह देखता हूँ कि बहुत ज्यादा वेस्टफुल एक्सपेंडिचर होता है। एक मिनिस्टर जब मुफसिल में जाता है तो उस रास्ते पर पुलिस ही पुलिस का पहरा लगा दिया जाता है। चार सिपाही और एक हवलदार ताईनात भलहदा रखे जाते हैं। कितना ही रुपया इस तरह से वेस्ट कर दिया जाता है। आज हमको यह शिक्षा दी जाती है कि हम आस्टेंडेंस,

**The Minister of Finance (Shri T. T. Krishnamachari):** May I tell my hon. friend that I have no children to send to school, and I do not buy any vegetables?

पंडित ठाकुर दास भार्गव : मैंने आप के बारे में एक लपज भी नहीं कहा, बल्कि मैंने यह कहा है कि मैंने आपके अन्दर बड़ा ही मुसम्मम इरादा देखा है। क्या सारे मिनिस्टर्स के बच्चे नहीं हैं और सारे मिनिस्टर ऐसा नहीं करते हैं।

जो मैं कहना चाहता हूँ वह यह है कि जब ये सब चीजें हो रही हैं और जब मुझ को २१ रुपये रोज और चार सौ रुपया महीना मिल रहा है तो मैं किस मुंह से लोगों को जा कर यह कहूँ कि तुम टैक्स ज्यादा दो। मैं अब एक प्रोपोजल सीरियसली मिनिस्टर साहब की खिदमत में पेश करने जा रहा हूँ। अगर आप इस तजवीज को ठीक समझते हैं और हाउस ठीक समझता है तो इसको अमल में लाया जा सकता है। हर एक मिनिस्टर को अपनी तनखाह में १५ पसेंट की कमी करनी चाहिये और यह हिन्दुस्तान के तमाम मिनिस्टर्स को करनी चाहिये। हर एक पार्लियामेंट के मैम्बर को तथा लैजिस्लेटर्स को अपने एलाउंस में १५ पसेंट की कमी करनी चाहिये। तमाम सिविल सर्वेंट्स को जिनकी तनखाह १,००० से ज्यादा है, अपनी तनखाह में १५ पसेंट की कमी करनी चाहिये। अगर आप इस चीज को मानने को तैयार नहीं हैं

तो आपकी मर्जी। ऐसा न करके आपकी बात कोई नहीं सुनेगा और आपकी कोई परवा नहीं करेगा।

आचार्य कृपालानी ने बहुत जोर से वेस्टफुल एक्सपेंडिचर के बारे में कहा है। मैं इस बात की जरूरत महसूस नहीं करता कि मैं इस मामले पर ज्यादा कुछ कहूँ। मैं इसके बारे में इतना ही कहना चाहूंगा कि आपके दफ्तरों में और सैक्रेटेरिएट में इस कदर ज्यादा लोग हो गए हैं कि एक एक की जगह पर चार चार काम कर रहे हैं और बैठे रहते हैं, गर्पें मारते रहते हैं और गवर्नमेंट को गालियां देते रहते हैं। मैं आपकी नियत पर भी कोई शक नहीं करता हूँ। जिस इरादे से आप आगे बढ़ने की कोशिश कर रहे हैं उसके लिये मैं आपकी दाद देता हूँ। जो आपका इरादा है कि यह प्लान कामयाब हो, उसके लिये भी मैं आपकी दाद देता हूँ। मैं फाइनंस मिनिस्टर साहब की तारीफ करता हूँ कि जब वह इंडस्ट्री और कमर्स मिनिस्टर थे, उस वक्त उन्होंने अपनी मिनिस्टरी को इस तरह घुमाया कि सब उनकी दाद देने लग गये। मैं जानता हूँ कि आज फाइनंस मिनिस्टरी को भी उसी तरह से वह घुमायेंगे।

श्री रघुनाथ मिह (बाराणसी) : घुमा दिया है।

पंडित ठाकुर दास भार्गव : आप इस चीज को परसनल लाइट में न लें। मैं आपकी दाद देता हूँ कि आपने इतने अच्छे तरीके से यह सब कुछ किया। लेकिन मैं यह भी कहना चाहता हूँ कि आपने पूरी एह्तियात नहीं बरती। अगर वेस्टफुल एक्सपेंडिचर बन्द न किया गया, अगर एडमिनिस्ट्रेशन में प्योरिटी न साई गई तो इसका नतीजा यह होगा कि लोग टैक्स देना बन्द कर देंगे। लोग आपके खिलाफ हो जायेंगे। आज इलेक्शन का सबक यह है कि देशवासी अभी तक जीव-

स्लेट्स पर, गवर्नमेंट पर भरोसा किए हुए हैं। अगर आप उनसे और ज्यादा सैक्रिफाइस कराना चाहते हैं तो वे इसके लिये भी तैयार हैं। लेकिन शर्त यह है कि आप अपने प्रमत्तों से, आप अपने फेलों से यह रोशन कर दें कि आप वही करना चाहते हैं जोकि लोग चाहते हैं कि आप करें। यह खुशी की बात है कि आप गल्ले को सबसिडी दे रहे हैं और इसका इंतजाम कर रहे हैं कि गल्ले और कपड़े के दाम न बढ़ने पायें और अपर मिडिल क्लासेज और लोअर मिडिल क्लासेज के लिये यह बहुत अच्छी बात आप कर रहे हैं। यह जरूरी है कि आप देश के अन्दर ऐसा माहौल पैदा करें ताकि एम्प्लॉयमेंट प्राइसेज और कपड़े का प्राइसेज ज्यादा से ज्यादा बढ़ें और इनकी कीमत न बढ़े।

एक माननीय सदस्य : बीड़ी सिगरेट के दाम भी और ज्यादा न बढ़ने देने चाहियें।

पंडित ठाकुर दास भागवत : वे बंचारे तो सैक्रिफाइस कर देंगे। मैं यह जानता हूँ कि यहां पर रिच आदमियों को गाली देना बहुत आसान है और गरीबों के लिये हमदर्दी के दो चार अल्फाज कह देना तो आये दिन की बात है और अक्सर हमारे दोस्त लोग पूअर क्लासेज और मिडिल क्लासेज को खुश करने के लिये हमेशा तैयार रहते हैं। लेकिन मेरा कहना है कि आपको समाज के हर वर्ग की ओर देखना चाहिये क्योंकि सभी इस देश के सिटीजंस हैं और आप को सबके इंटरस्ट्स को इन्क्विटेली देखना चाहिये। हमें सिटीजन सिटीजन में कोई तमीज नहीं करनी चाहिये।

अब मैं फाइनेंस मिनिस्टर साहब के टैक्स प्रोजेक्ट्स की तरफ आता हूँ। मैं मानता हूँ कि आप दूसरी पंचवर्षीय योजना हमारे सामने है और उसको पूरा करने के लिये हमारी सरकार को रुपये की जरूरत है और इसलिये अगर इससे भी ज्यादा सक्ल टैक्स प्रोजेक्ट्स सरकार की तरफ से आते तो हम उनको आगे की तैयारी हो जाते और हम लोग इस

प्लान को कामयाब बनाने के वास्ते ज्यादा से ज्यादा कुर्बानी देने को तैयार हैं। लेकिन मैं जनाब फाइनेंस मिनिस्टर साहब की खिदमत में यह अर्ज करना चाहता हूँ कि जिस इन्क्विटी की उन्होंने बात कही है, वह मुझे उनके टैक्स प्रोजेक्ट्स न देखने को नहीं मिलती है। हमारे वित्त मंत्री महोदय ने फरमाया था कि हम इन्क्विटी की तरफ चल रहे हैं और प्रोप्रियेटर्स की तरफ आगे बढ़ रहे हैं और हमारी मिक्चर्ड एकोनॉमी है।

अब मैं डाइरेक्ट टैक्सेशन की तरफ आता हूँ तो मैं देखता हूँ कि हमारे श्री टी० टी० कृष्णामाचारी टैक्स के हिसाब से एक नान-हिन्दू फेमली के मुकाबले एक हिन्दू अन-डिवाइडेड फेमली के इंडिविजुअल के साथ बहुत बेइसाफी कर रहे हैं। एक हिन्दू अन-डिवाइडेड फेमली और एक इंडिविजुअल को एक ही स्तर पर रक्खा गया है। मैं अपने फाइनेंस मिनिस्टर साहब की खिदमत में यह अर्ज करूंगा कि वह तो बड़े ईसाफ पसन्द आदमी हैं। मशहूर मुसल्लया युक्लिड का पोस्टूलेट है :

“The whole is greater than the part. The whole is never equal to the part or never less than the part.”

एक हिन्दू अनडिवाइडेड फेमली को जिसके कि अन्दर आमतौर पर ५, ६ या १०-१२ फेमली मेम्बर्स होते हैं, उसको और एक इंडिविजुअल को एक ही पेडस्टल पर खड़ा करना कहां तक जायज है? इसके खिलाफ सन् १९२८ से मैं इस हाउस में लगातार आवाज उठाता आया हूँ और पहले के फाइनेंस मिनिस्टर्स ज्वैकेट, शुस्टर वगैरह ने मेरे आब्जेक्शन को कबूल किया और बाद के फाइनेंस मिनिस्टर्स ने इसको तसलीम किया कि हिन्दू अनडिवाइडेड फेमली पर जो टैक्सेशन है वह अनडिवाइडेड है और उस पर टैक्स का बर्तन कम होना चाहिये लेकिन हम इस बारे में कोई फैसला नहीं करना चाहते जब तक कि टैक्सेशन इनकमायरी

## [पंडित ठाकुर दास भागवंत]

कमेटी इस मामले पर पूरी तरह जांच पड़ताल नहीं कर लेती और अपनी रिपोर्ट गवर्नमेंट को नहीं दे देती। गवर्नमेंट ने इनकमटैक्स इनवेस्टिगेशन कमिशन मुकर्रर किया जिसके कि सदर हमारे सुप्रीम कोर्ट के जज थे। उन्होंने फैसला दिया कि यह १२,६०० रुपये की लिमिट कायम की जावे, अगर फेमली में ३ या तीन से ज्यादा मेम्बर हों। हम तो यह चाहते हैं कि एक ग्रैंडवाइडेंड फेमली को डिवाइडेंड समझ कर इनकम टैक्स हर एक मेम्बर पर जैसे सब पर लगता है अलहदा अलहदा लगाया जावे।

जब मैं हिन्दू अनडिवाइडेंड फेमिली के साथ टैक्सेशन में इंसाफ करने के वास्ते कहता हूँ तो यह न समझ जाना चाहिये कि इसमें मेरा कमयुनल नुक्तेनजर है। लफ्ज 'हिन्दू' की डेफिनीशन अपने अन्दर सिवाय मुसलमानों और ईसाइयों के सब लोगों को शामिल करती है, सिक्ख और दूसरे अन्य संप्रदाय सब इसके अन्दर आ जाते हैं जो कि हिन्दू ला की मानते हैं और मैं उन सब लोगों के साथ जस्टिस करने के लिये कह रहा हूँ। मैं इस मीके पर तफसील में नहीं जा सकता लेकिन बहुत थोड़े में अर्ज करना चाहता हूँ कि अगर किसी की आमदनी ३ लाख है तो ३ लाख की सूरत में एक हिन्दू ज्वाइंट फेमिली जिस में एक बाप और चार बेटे हैं और शामिल रहते हैं तो उन पांचों की हर एक की आमदनी १७४३ रुपये माहवार होगी लेकिन अगर उसी किस्म की कोई क्रिश्चियन फेमिली है जिसमें एक बाप और चार बेटे शामिल रहते हैं तो उनकी हर एक की आमदनी २७८१ रुपये माहवार होगी। अब आप ही मुलाहिजा फरमायें कि कहां १७४३ रुपये और कहां २७८१ रुपये? इसी तरीके से अगर किसी की १ लाख की आमदनी है और एक हिन्दू ज्वाइंट फेमिली है तो एक आदमी की आमदनी वहां पर ८०६ रुपये होगी और ना-हिन्दू फेमिली जो उसी तरह रहती है और

कोई फर्क नहीं है उसमें उसकी आमदनी १४६५ रुपये की मेम्बर माहवार होगी। चूंकि मेरे पास समय नहीं है इसलिये मैं इस सिलसिले में और ज्यादा फीगर्स नहीं देना चाहता। लेकिन मैं अदब से अर्ज करना चाहता हूँ कि यह जो आपने टैक्स में तमीज रखी है वह सख्त नामाकूल है। हिन्दुओं पर जजिया मुसलमानों ने अपने शासनकाल में लगाया था लेकिन अब तो हमारी सैकुलर स्टेट है और बेलफेयर स्टेट है और ऐसा टैक्स सैकुलरिज्म और सोशलज्म के खिलाफ है। आपने इस्टेट ड्यूटी और सक्सेशन एक्ट बनाया हुआ है और मैं पूछना चाहता हूँ कि उनके होंत उस अनडिवाइडेंड फेमिली जिसको कि हम टैक्स करते हैं और जिस फेमिली के एक आदमी के हिस्से में केवल १७४३ रुपया आयेंगा वह कैसे आपका २४ हजार रुपये खर्च कर सकेगा जिसकी एक आपने Expenditure Tax में इजाजत दे दी है। इसलिये मैं अदब से अर्ज करना चाहता हूँ कि यह जो हिन्दू अनडिवाइडेंड फेमिली का मामला है और जैसा कि हमारे मठाई साहब ने टैक्सेशन एक्वायरी कमेटी की रिपोर्ट में जिक्र किया है कि यह १२६०० रुपये की लिमिट कम से कम रखी जाय, उस सिफारिश का लिहाज करते हुये ठीक रास्ते पर आयें और इक्विटी के नाम पर एक कलम यह जो नाइंसाफी करी हुई है उसे न करें और यह दूरस्त नहीं है। इस तरह पार्लियामेंट के अन्दर लोगों के हक्क का फैसला नहीं हो सकता कि ६, ६ आदमियों को १ आदमी के बराबर समझा जाय

जहां तक आपकी फूड प्रोडक्शन के फिगर्स का ताल्लुक है मैं उससे सहमत हूँ हालांकि मैं सन् १९५० से अबतक बराबर यह मानता आया हूँ कि हमारे देश के अन्दर फूड की कमी नहीं थी। लेकिन स्टेट गवर्नमेंट्स ने सेंट्रल गवर्नमेंट के हाथ मजबूर करके बाहर से बरसा मंगाने में ४०० करोड़ बीड

का जो हमारा स्टोरलिंग बेलेंस था उसमें से खर्च करवा दिया और आज भी लोकल गवर्नमेंट्स काफी पैनीकी हैं और मेट्रल गवर्नमेंट से गल्ला और दुसरी दुसरी चीजों के भेजने की मांग कर रही हैं। जिन इलाकों में पिछली दफा फसल नहीं हुई और जहां कि तकलीफ और परेशानी की हालत है वहां की मुसीबत को दूर करने के लिये आपको फेयर प्राइस शीप्स कायम करनी पड़ेंगी और मैं यह तजवीज करता हूँ कि बेहतर यह होगा कि जिनके पास काफी मिक्चर में गल्ला मौजूद है, उनसे आप गल्ला मुनासिब कीमत पर ऐक्वायर कर लें और उस तमाम गल्ले को गवर्नमेंट अपने कब्जे में लेकर लोगों को सबसिडाइज्ड वेल्यू पर बांटे क्योंकि उसके बिना उस क्लास के आदमी की जिसकी कि १०४ रुपया सालाना आमदनी है, उस आदमी को बड़ी तकलीफ होगी। हमें यह नहीं भूल जाना चाहिये कि आखिर यह प्लान लोगों के वास्ते है न कि लोग प्लान के वास्ते हैं। अगर हमने इधर ध्यान नहीं दिया और हजारों डेप्स स्टारवेशन में हो गई तो हम क्या करेंगे और हमारा प्लान किस काम का रह जायेगा? इसलिये पहला फर्ज गवर्नमेंट का यह है कि जितना भी गल्ला जहां कहीं जमा हो उसको मुनासिब कीमत पर ऐक्वायर करके जरूरतमंद लोगों को सबसिडाइज्ड करके दे ताकि लोग भुखमरी के शिकार नहों। हमारे देश में काफी गल्ला है और गवर्नमेंट ने काफी इम्पोर्ट भी किया है और अभी इम्पोर्ट कर रही है और मुझे इसका कोई अन्देश नहीं है कि हमारे देश में गल्ले का फेमिन होगा। और हम खाद्य समस्या पर पूरी तरह से काबू पाने में कामयाब हो जायेंगे।

यह जो आपने टैक्स लिमिट ४२०० से घटाकर ३००० कर दी है उसके मुताबिक मुझे यह अर्ज करना है कि आप उसको ३००० न रख कर कम से कम ३६०० रुपये जरूर रखें। आपने यह जो ४२०० से घटाकर ३००० रुपये पर टैक्स लगाया है वह इसलिये लगाया है ताकि टैक्स से सरकार को अधिक

रुपया मिले लेकिन मैं कहना चाहता हूँ कि आप अपनी आमदनी को दुसरे तरीके से भी बढ़ा सकते हैं और आपकी आमदनी करीब करीब सवाया हो जायेगी अगर आप कलकत्ते और बम्बई में बाजारों के एक एक कोने पर जो पान वाले बैठे हैं और जिनकी कि आमदनी ३, ३ और ४, ४ हजार है, उनसे टैक्स वसूल करने लगे और टैक्स इवेंजुन न हो न दें। हजारों लोगों पर जिनकी आमदनी टैक्सबल है उनके ऊपर कोई टैक्स नहीं लगता। बल्कि जिन लोगों ने टैक्स देना चाहा, उनसे भी किसी गवर्नमेंट ने टैक्स नहीं लिया। मैंने पिछली दफा इस हाउस में अर्ज किया था कि गवर्नमेंट का इंतजाम टैक्स वसूल करने में इनफिशिएंट है, गलत है। फसल खड़ी हुई है, लेकिन कोई काटने वाला नहीं है। जब मैंने पिछली मर्तबा अर्ज किया कि इस तरह से बहुत ज्यादा इवेंजुन हो रहा है तो हमारे पिछले फाइनेंस मिनिस्टर साहब ने फरमाया कि वह ३० करोड़ से ज्यादा नहीं है। बड़े नाराज होकर कहा कि इससे ज्यादा नहीं है। मैंने कहा कि यह खयाल गलत है, कैल्कुल साहब ने कहा कि २०० या ३०० करोड़ का इवेंजुन है। बड़ी दिक्कत के बाद आप के डिपार्टमेंट ने कहना शुरू किया कि दो या तीन सौ तो नहीं, हों १७५ करोड़ जरूर यह रकम बैठती है। मैं कहता हूँ कि इस बक्त आप के यहां ऐसे आदमी बैठे हैं जो दो या तीन करोड़ का इवेंजुन कर रहे हैं, लेकिन अगर आपने और टैक्स लगाया तो चार करोड़ आदमियों के ऐसेमेंट का इंतजाम करना मुश्किल हो जायेगा। मैं म्यूफिस्सिल में रहता हूँ, मैं इस चीज को जानता हूँ कि इनकम टैक्स का administration कैसे चलता है। आपको इसका तजुर्बा नहीं है। आप इनकम टैक्स इन्स्पेक्टर के करप्शन को नहीं जानते। इस लिमिट की हद्द और कम करने से वह आप के लिये इतना बड़ा बोझ हो जायेगा कि आप उसका इंतजाम नहीं कर सकेंगे। मेरी यह सलाह आपको एग्जिमिस्ट्रेटिव रीजन्स पर



[पंडित ठाकुर दास भार्गव]

है, मैं यह नहीं कहता कि आप टैक्स न लगायें, आप जितनी चाहें हब कायम कर दें, लेकिन आप उसका इंतजाम नहीं कर सकेंगे। इस सिनसिले में करणन और बढ़ जायेगा। अगर आज आप तीन हजार भी इसकी लिमिट कर दें तो भी आप की आमदनी में कोई फर्क नहीं आयेगा। इस हाउस का एक एक मेम्बर चाहेगा कि आप इनकम टैक्स ज्यादा लें, लेकिन आप ले नहीं सकेंगे। वह आप को पावर देंगे, लेकिन आप उसका इस्तेमाल नहीं कर सकेंगे। यह वक्त नहीं है कि मैं इनकम टैक्स के बारे में ज्यादा कहूं, जब इनकम टैक्स का मामला आयेगा तब मैं जिक्र करूंगा। लेकिन मैं यह अर्ज करना चाहता हूं कि पिछले फाइनेंस मिनिस्टर साहब ने और फाइनेंस मिनिस्ट्री ने जो यह फैसला किया था कि एडमिनिस्ट्रेटिव रीजन्स पर इनकम टैक्स की हद ३६०० रु० से बढ़ा कर ४२०० रु० कर दी जाय, वह गलत नहीं था। और अगर आप समझते हैं कि वह गलत था, तो कम से कम ३६०० रु० रखिये, उसे ३००० पर न पहुंचाइए। देश के लोगों को तकलीफ होगी अगर इससे तो मैं परवाह नहीं करता लेकिन आप उसका इंतजाम न कर सकें उतना टैक्स न लगाइए।

आपने और भी टैक्स लगाए हैं उनमें से मैं खांड के टैक्स पर कुछ ज्यादा अर्ज नहीं करना चाहता। मैं नहीं चाहता कि लोग खांड न खाएं, गुड़ पर सिवा पंजाब के कहीं पर भी टैक्स नहीं है। गरीब लोग तो गुड़ ही खाते हैं लेकिन मैं यह जरूर चाहता हूं कि खांड का कंजम्पशन देशमें कम हो। आज से तीन वर्ष पहले खांड का कंजम्पशन आज से आधा था, अब इतना बढ़ गया है। इसलिए अगर इसका कंजम्पशन कम हो जाए और यह ज्यादा एक्सपोर्ट होने लगे तो इससे हमारे देश को इमदाद ही होगी। जो टैक्स आप ने लगाये हैं वह एक तरह से इतना रिवोल्यूशनरी है कि मैं आप की दाद देता हूं। लेकिन जो आपका एक्स्पेंडिचर उच्च है, वह कभी कामयाब नहीं होगा,

फिर भी उसूलन में उसके खिलाफ नहीं हूं। लोगों के हाथ में कुंजी है इस की। वह न खर्च करे तो टैक्स नहीं लगेगा। लेकिन एडमिनिस्ट्रेटिवली आपकी आमदनी इस से बहुत कम होगी। एक साल तो आप कुछ लेते ही नहीं हैं। अगले साल से यह जारी होगा। इसलिए इससे कोई लम्बा चौड़ा फायदा नहीं होगा। हालांकि एक फायदा भी है, जिस की वजह से मैं इस को सपोर्ट करता हूं कि इस से टैक्स इवेजन कम हो जाएगा। इस टैक्स के बारे में मैं कहना चाहता हूं कि खुसूसन जब ज्वाइंट हिन्दु फैमिली की बेदाओं का सवाल आयेगा कि वे अपनी वेल्थ बताएं, अपने जेवरात की तफसील दें तो वहां पर हैरसमेंट होगा। लेकिन वह एक तरीका है जिससे टैक्स इवेजन कम होगा। इसलिए जहां तक उमूल का सवाल है मैं इस के खिलाफ नहीं। लेकिन आप नई कम्पनियों को किस उसूल पर टैक्स करने जा रहे हैं? वह कम्पनियां जो आज बनी हैं, जिन्होंने मुनाफा उठाना शुरू नहीं किया है, उन पर आप टैक्स लगाना चाहते हैं यह नाजायज है। कम से कम सात वर्ष के वास्ते नई कम्पनियों पर टैक्स नहीं लगाना चाहिए वरना, यह उन के लिए टैक्स भ्रान केपिटल होगा।

जहां तक दूसरी चीजों का सवाल है, मैं उन पर ज्यादा टैक्सों के सवाल में नहीं जाना चाहता। मैं चाहता तो यह था कि आप इतना एबरप्ट टैक्सेशन न करते। जहां तक रेलवे का मामला है, वह तीस मील तक के पैसेन्जर्स पर नहीं लगना चाहिए क्योंकि उन में से बहुत से लोग गरीब कल्टिवटर्स हैं, लैंडलस लेबरर्स हैं। वह अपनी रोजी कमाने के वास्ते जाते हैं। इसलिए अगर आप ३० मील तक के सफर को माफ कर सकते तो बेहतर था, आप ने वैसे भी २७५ करोड़ रु० का गैप रक्खा है, अगर आप इस छोटी सी चीज को भ्रान लेंगे तो कोई लम्बा चौड़ा फर्क नहीं पड़ने वाला है। इसलिए मैं अर्ज करूंगा कि

आप इन टैक्सों को इस तरीके से लगाइए कि लोगों में लीस्ट डिस्ट्रिब्यूशन पैदा हो। एक तो वह लोगों के हक में हो दूसरे आप उतना ही टैक्स लें जितना आप इन्तजाम कर सकते हों, पर फिर भी ऐसे लोगों को तकलीफ न दें जो तकलीफ देने के काबिल नहीं हों।

जो कुछ मैंने अर्ज किया अगर इन चीजों के साथ आप ने करप्शन को हटाने की कोशिश की तो जैसा मैंने अर्ज किया, और जैसा आप ने जेस्वर किया, मैं उम्मीद करता हूँ कि हमारे फाइनेंस मिनिस्टर साहब भी जरूर ऐसा ही जेस्वर देंगे। उस के बाद एक जेस्वर ही नहीं, उन को सारे पालियामेंट का कोओपरेशन मिलेगा, और देश की हवा ताजी होगी। कुछ लोग सोचते हैं कि गवर्नमेंट जो काम कर रही है वह उस के साथ कोओपरेट करें, लेकिन आज जो ऊंची ऊंची इमारतें बनती हैं यह उन की आंखों में खटकती हैं। जब तक जो कुछ आप करना चाहते हैं उस की निशानी नहीं दिखाई पड़ेगी, तब तक लोग कुछ नहीं करना चाहेंगे। जैसा मेरी बहन उमा नेहरू ने बताया था, अगर आप सादगी की तरफ नहीं आयेंगे तो मुझे भी डर है कि लोग आप को मिसअन्डरस्टैंड करेंगे और फाइव इमर प्लन की तरफ उन का एन्पू-जिआज्म नहीं रहेगा। आज लोगों की स्पिरिट ऐसी है, इसलिए आप यही न करें कि कि लोगों को समझाएं, बल्कि अपनी कही बातों पर चलें भी। आज नौजवान ऐसे हैं जो सब बातों को समझते हैं।

**श्री रघुनाथ सिंह :** एक महीने तक अपनी कांस्टिट्यून्सी में समझा कर आए हैं।

**पंडित ठाकुर दास भारद्वाज :** जो लोग समझा कर आए हैं, वह लोग, जैसा फाइनेंस मिनिस्टर साहब ने यहां बताया अगर यह बता कर आते कि तुम्हारी इन चीजों पर टैक्स लगेगा तो पता नहीं लोगों

सही तोर पर आप बतनाते तो लोग कहते कि चाहे जितना रुपया तुम हम से ले ली, लेकिन हमारी स्कीम को कामयाब बनाओ। लोग चाहते हैं कि आज उन से कितना ही टैक्स लिया जाए, लेकिन हमारी स्कीम कामयाब हो।

इस बास्ते में इसको सपोर्ट करता हूँ जो कि एक कंडिशनल सपोर्ट है, इस बास्ते कि जब तक गवर्नमेंट सही रास्ते पर नहीं आती जब तक लोग ठीक रास्ते पर नहीं आते तब तक कुछ नहीं हो सकता। मैं खुद महसूस करता हूँ कि हमारी जिम्मेदारी क्या है, लेकिन जब मैं सरकार की करतूतों को देखता हूँ तो मुझे शर्म आती है कि कैसे इस को सपोर्ट करें और कैसे लोगों से कहें कि गवर्नमेंट ठीक रास्ते पर चल रही है, और गवर्नमेंट सिम्प्लिसिटी की तरफ आ रही है। जैसा महात्मा जी कहते रहे कि सिम्पल लिवाइ एंड हाई थिंकिंग, जब तक यह चीज नहीं आती तब तक देश का कल्याण नहीं होगा। मैं अर्ज करूंगा कि अपनी स्कीम्स आप चलाएं, लेकिन उन कंडिशनस के साथ जो मैंने बयान की हैं।

**पंडित हीरा लाल शाल्बी (सवाई माधो-पुर) :** अध्यक्ष महोदय, मुझे कई सालों के बाद इस सदन में आकर बैठने का मौका मिला है, लेकिन मैं देखता हूँ कि पांच सात सालों के पहले जो अंग्रेजी की हवा थी, वही आज भी वहां मौजूद है। पर मैं अपनी मामूली सी अंग्रेजी का सहारा न लेकर हिन्दी में ही बात करूंगा, चाहे उसका यही नतीजा आए कि वहां ऊपर बैठ कर नोट करने वाले लोग उसे नोट न करें या गलत नोट कर लें। कई दिनों के इंतजार था कि मैं इस सदन में कुछ कहूं और अपना कुंवारपन उतारूं। यहां बहुत से भाषण हो चुके हैं, लेकिन मुझे उत्कंठा थी कि फिर यहां मुझे पहली बार बोलने का मौका

[पंडित हीरा लाल शास्त्री]

बैने इंतजार किया लेकिन जैसा मजा इंतजार में होना चाहिये वह नहीं मिला :

बहुत सी बातें मैंने यहां बजट के बारे में सुनीं, जोष खरोश की सुनी, नर्सी की सुनी, सिद्धांत की सुनी, लेकिन मैं सब से पहले ध्यान दिलाना चाहता हूं उस पृष्ठ भूमि की तरफ, जिस पृष्ठ भूमि में कि हमें स्वराज मिला। एक तो हम ने बहुत बड़े युद्ध के बाद स्वराज पाया जिस की वजह से खास कर खाद्य की स्थिति बहुत खराब हो रही थी। देश के विभाजन के साथ हम ने स्वराज पाया, इस की वजह से विस्थापितों की एक भयंकर समस्या सामने थी। अंग्रेजों से उन का ठाट बाट हम ने पाया, और यह भी एक कटु सत्य है कि किसी हद तक हम ने अंग्रेजों से अपना दिमाग भी पाया। अंग्रेजों से वह शिक्षा प्रणाली हम ने पाई जो बेकारी को बढ़ाने वाली है। अंग्रेजों से हमने कर्मचारियों की फौज की फौज पाई, अंग्रेजों से हम ने कानूनों का बड़ा भारी बोझ पाया, अंग्रेजों से हमने कागजात का एक ढेर पाया। इस प्रकार हमें तीन ककार मिले। बाद में हम कार्यकर्ता भी शामिल हुये और दुःख के साथ कहना पड़ता है कि इस में हमारे कुकर्म भी शामिल हुये और यह राष्ट्र पांच ककारों का शिकार बना।

हमने अपना संविधान बनाया और उसे जल्दी से बनाया। संविधान बनाते समय हमने न्याय का बहुत ध्यान रखा और संयोग के उसमें पाप करने तक की आजादी आ गयी है। न्याय का ज्यादा ध्यान रखने का फल यह हुआ कि हमको इस बात का डर लगने लगा कि कहीं पाप करने वाले तक के साथ हमसे अन्याय न हो जाये। खाद्य स्थिति को हमने संभाला और मुझे पूरा विश्वास है कि वह आगे भी संभली रहेगी। पर साथ ही हमें अपनी जनसंख्या वृद्धि को भी रोकना पड़ेगा।

देन का कोई ठिकाना नहीं है। जनताके स्वास्थ्य का भी कोई ठीक ठिकाना नहीं है। शिक्षा में तो क्रांति न म की कोई चीज हुई हो नहीं है। और कई कारणों के साथ साथ प्रति कानून की वजह से भी भ्रष्टाचार और गोल-माल का एक तरह से बोलबाला हो गया है। इसके साथ ही यह भी कहना पड़ेगा कि जहां तहां देखिये राज्य चारों तरफ से जनता के जीवन पर छाया हुआ है। यह तमाम ऐसी स्थिति है कि जिसका सामना करने के लिये हमको एक मसीहा चाहिये। मैं नहीं जता कि वह मसीहा कौन होगा और कहां से आयेगा। हमारे नेता और प्रधान मंत्री आज संसार के भी एक बड़े नेता है। मैं नहीं जानता कि पंडित जवाहरलाल नेहरू मसीहा हो सकते हैं या नहीं। अभी बैठे बैठे जब मैं आचार्य कृपलानी का भाषण सुन रहा था तो मेरे जी में यह आ रहा था कि ये बड़े आदमी यहां पर मखौल उड़ाने के बजाय अगर बाहर जाकर मसीहा का काम करने लगे तो क्या बुरा हो। बहरहाल यह काम मसीहा का है। मुझे इस बात का भरोसा नहीं होता कि यह सदन इतना बड़ा काम कर सकता है य यह सरकार कर सकती है।

अब जहां तक इस बजट का तात्त्विक है मैं समझता हूं कि यह जरूर हो जनता के आर्थिक स्वावलम्बन का बजट नहीं है। यह जरूर ही आर्थिक विकेन्द्रीकरण का बजट नहीं है। इसलिये इस आधार को ले कर जो आलोचना की जाती है वह मुझे फुजूल सी लगती है। हम कल्याणकारी राज्य की बात करते हैं। यह शब्द सुनने में अच्छा लगता है। लेकिन कल्याणकारी राज्य में इस तरह जनता का कल्याण नहीं हो सकता कि कल्याण करने वाले तो हम यहां कोई दूसरे बैठे हों और जिनका कल्याण करना है वे दूसरी जगह कोई दूसरे बैठे हों। यदि ऐसा होगा जैसा कि आजकल हो रहा है तो जनता

बलम्बी ही बनायेंगे और जनता ऐसे कल्याणकारी राज्यको अपना राज्य समझने वाली नहीं है। इसी तरह से मेरा यह भी कहना है कि यह कोई समाजवादी बजट भी नहीं है। हम समाजवादी समाज की बात नहीं करते हैं। हमने जो बात की है वह समाजवादी ढंग के समाज की बात की है। समाजवादी समाज में और समाजवादी ढंग के समाज में कोई न कोई अन्तर तो होना ही चाहिये। हम असल में किसी चीज का भी समाजीकरण करने की स्थिति में नहीं हैं। हम तो जो भी थोड़ा बहुत करते हैं वह राष्ट्रीयकरण के नाम पर करते हैं। लेकिन इस राष्ट्रीयकरण को देखकर मेरा यह विचार होता है कि यह न सच्चा राष्ट्रीयकरण है न समाजीकरण है बल्कि यह एक प्रकार का राजकीय पूंजीकरण हो सकता है। जैसे कोई पूंजीपति किसी काम को चलाता है वैसे ही इस राष्ट्रीयकरण में राज्य पूंजीपति बन कर किन्हीं कामों को चलाता है।

श्री जे० ड० पांडे : नुकसान उठाते हैं।

पंडित होरा साहब शास्त्री : हमको अपने वित्त मंत्री की कठिन परिस्थिति को समझना पड़ेगा। पिछली योजना के समय मिली जुली अर्थ व्यवस्था की बात बहुत चलती थी। आज चाहे हम मिलीजुली अर्थव्यवस्था की बात न करते हों, चाहे उसका नाम न लेते हों, लेकिन अन्ततोगत्वा है मिलीजुली अर्थव्यवस्था की ही बात। इसी आधार पर हमारा बजट बना हुआ है। इसमें निजी क्षेत्र भी है और राजकीय क्षेत्र भी है। इसी आधार पर इसमें हिस्सा बंटा हुआ है और हम धीरे धीरे राजकीय क्षेत्र की ओर जाना चाहते हैं। लेकिन यह जो मिलीजुली अर्थव्यवस्था का मामला है वह है बड़ा पेचीदा। इस अर्थव्यवस्था को चलाने के लिये हमको निश्चय ही बहुत अच्छे प्रशासन की जरूरत है। हमारे प्रशासन में बड़ी भारी योग्यता और क्षमता होनी चाहिये और सबसे ऊपर ईमानदारी होनी चाहिये। तब ही हम राजकीय

क्षेत्र को सफलतापूर्वक चला सकते हैं। नहीं तो आज जिस फैक्टरी को एक प्राइवेट आदमी एक करोड़ में लगाता है उसी को आप दो करोड़ में लगायेंगे, और वह प्राइवेट आदमी एक करोड़ लगाकर कुछ सरकार को भी देता है और कुछ अपना फायदा भी करता है, जब कि राजकीय क्षेत्र में नुकसान होता है। तो यह मुश्किल भी इस मिलीजुली अर्थव्यवस्था की है। लेकिन जो कुछ भी हो, यह मिलीजुली अर्थव्यवस्था ही है और उसी के अन्तर्गत यह बजट पेश है। तो वित्त मंत्री की इस मजबूरी को और इस मर्यादा को हमें समझना चाहिये।

भूमिका के तौर पर ये कुछ बातें कहने के बाद अब मैं बजट के अंकों पर आता हूँ। जाहिर है कि ६३४ करोड़ ६७ लाख की आमदनी हमने मानी है। और ६६८ करोड़ ६ लाख का खर्च हमने माना है। इस तरह ३३ करोड़ १२ लाख का घाटा हमने रेवेन्यू बजट में समझा है। नये करों के संबंध में जो नयी तजवीज वित्त मंत्री ने की है उसके अनुसार ७७ करोड़ ८५ लाख की नई आमदनी होने का अनुमान है। इसमें से ३३ करोड़ १२ लाख तो घाटे में गये और ४४ करोड़ ७३ लाख योजना के लिये बचे। दूसरी तरफ देखिये कि पंचवर्षीय योजना का इस साल का खर्चा और थोड़ा दूसरा भी खर्चा कुल मिला कर ८२६ करोड़ ५८ लाख का होता है। इसमें दूसरे उपायों के द्वारा जो कुछ व्यवस्था हम करेंगे उसके बाद ३३४ करोड़ ७४ लाख का घाटा रहता है। इसमें १५ करोड़ जो राज्य सरकारों को उनके टैक्स के हिस्से की रकम दी जाने वाली है वह कम हो जायेगी फिर यह रकम रह जायेगी ३१९ करोड़ ७४ लाख। इसमें हमें नये करों से रेवेन्यू बजट में से ४४ करोड़ ७३ लाख प्राप्त होगा उसको कम कर दें तो यह रकम २७५ करोड़ की रह जायेगी जो कि इस साल की दूसरी पंचवर्षीय योजना में असली घाटा होगा।

[पंडित हीरा लाल शास्त्री:]

14 hrs.

जो कर लगाने की तजवीज है उसमें प्रत्यक्ष करों से २२ करोड़ की आमदनी मिली गयी है और परोक्ष करों से जो आमदनी मिली गयी है वह ४५ करोड़ ८४ लाख की है। जो प्रत्यक्ष कर लगाये गये हैं उनमें ५ करोड़ की आमदनी आयकर की सीमा को ४२०० से ३००० करके की जायेगी ऐसा अनुमान किया गया है। और जो परोक्ष कर लगाये गये हैं या उनमें बढ़ोतरी की गयी है उनमें से मैं कैरोसीन की बात को छोड़ देता हूँ। मैं समझता हूँ कि शायद अब जब वित्त मंत्री ने ऐलान कर दिया है, तो इस पर टैक्स नहीं लगेंगे। उससे कोई १ सेकल ख रुपया आता था। इसके अलावा पोस्टेज से ८५ लाख रुपया आयेंगे। दियासलाई से ६ करोड़ २० लाख आयेंगे। चाय से २ करोड़ ४५ लाख आयेंगे। काफी से ४५ लाख आयेंगे। कागज से २ करोड़ आयेंगे। तम्बाकू से ६ करोड़ १५ लाख आयेंगे। इस तरह से तथा दूसरे कुछ टैक्सों से कोई १८ करोड़ १० लाख की बड़ी हुई आमदनी आपको होगी। ये आंकड़े इस सदन के प्रत्येक सदस्य को मालूम हैं। हमें यह भी मालूम है कि ८२६ करोड़ ५८ लाख रुपये का खर्चा दूसरी पंचवर्षीय योजना का है जिसमें कुछ रुपया पुराने कर्जों को चुकाने का भी शामिल है। योजना में राज्य सरकारों वाले १५ करोड़ कम करने के बाद ३१६ करोड़ ७४ लाख की कमी रहती है। आप जो नये टैक्स लगा रहे हैं या बढ़ा रहे हैं उनके जरिये से आप ३३ करोड़ का रेवेन्यू बजट का घाटा पूरा करने के बाद सिर्फ ४४ करोड़ के करीब रुपया बचा सकेंगे जो कि योजना के लिये खर्च होगा। इस तरह से मैं यह सुन कर बड़ा हैरान हुआ कि आप योजना को पूरा करने के लिये त्याग की मांग कर रहे हैं। मैं समझ नहीं पाया हूँ कि इस बजट में इस योजना को पूरा करने के हेतु तथा उसके लिये पैसा इकट्ठा करने के हेतु

आपने कौन सी बड़ी बात बजट में की है। आपने केवल ४४ करोड़ के करीब रुपया योजना को दिया है। इस ४४ करोड़ रुपये को प्राप्त करने के लिये जो तरीका आपने अपनाया है उसके लिये मैं यही कह सकता हूँ कि आप पाप करने जा रहे हैं।

जिन के पास ज्यादा रुपया है, उन पर नये टैक्स लगाये गये हैं। इसको मैं ठीक समझता हूँ। आपको लगाना भी चाहिये था। लेकिन साथ साथ आपने उनको राहत पहुंचाने की भी कोशिश की है। उससे मुझे कोई शिकायत नहीं है। आपको उनको भी खुश रखना है। अभी तक आपको उनसे काम लेना है। आपकी मिली जुली अर्थ-व्यवस्था है। इस वास्ते सब को आपको साथ लेकर चलना है। हमारी खुद की शक्ति इतनी नहीं है कि हम राजकीय क्षेत्र को भली भांति चला सकें। हमें उनकी मदद लेनी है। मैं यह नहीं कहना चाहता कि हम में बिल्कुल भी भक्ति नहीं है। लेकिन बहुत कम है, इतना मैं अवश्य कहूंगा। हमने अपनी योजना बड़ी खर्चीली बना ली है। यह सारा काम कम में भी हो सकता है। लेकिन जिन के पास ज्यादा रुपये हैं उनको जो राहत पहुंचाई गई है, इसमें मुझे कोई शिकायत नहीं है। आपको उनसे काम लेना है, ज्यादा समय के लिये नहीं तो थोड़े समय के लिये तो लेना ही है।

लेकिन यह जो आयकर की सीमा की घटा कर ४२०० से ३००० कर दिया गया है इसके बारे में मैं कुछ कहना चाहता हूँ। इसके बारे में पंडित ठाकुर दास भार्गव ने कहा है कि इसमें बहुत ज्यादा प्रशासकीय कठिनाइयाँ पैदा होंगी। आप कहाँ तक और किन किन से इस कर को बसूल करेंगे। यह शिकायत पंडित ठाकुर दास भार्गव की है। उससे मैं सहमत हूँ। लेकिन मेरी जो शिकायत है वह यह भी है कि जिसकी सालाना ३,००० आमदनी है यानी २५० रुपये माहवार है, आज उसकी जो हालत है उससे आप बाकिफ हैं, आप ब्यास करें कि सड़क से पहले क्या कीमतें थी और आज क्या कीमतें हैं। मैं

सब चीजों की कीमतों की बात नहीं करता हूँ। मैं केवल उन चीजों की बात करता हूँ जो जरूरी चीजें हैं। उनकी कीमतों में आज चीनुता फर्क आ गया है। आज उनका वास्तविक जीवन स्तर कितना नीचा चला गया है, इससे भी आप अवगत हैं। आज इन बंकी हुई आमदनी वाले लोगों की बहुत खराब हालत है। इनकी आमदनी का कोई और खरिया नहीं है। इनके बारे में मैं कहना चाहता हूँ कि अगर जरूरत न हो तो इन पर टैक्स आप न लगायें और मैं समझता हूँ कि जरूरत है भी नहीं। इस चीज को मैं थोड़ी देर में सिद्ध करने की कोशिश करूंगा।

श्री श्री नारायण बास (दरभंगा) : २७५ करोड़ की कमी फिर भी रह जाती है।

पंडित हीरा लाल शास्त्री : उस पर मैं बाद में आऊंगा।

अब मैं परोक्ष करों के संबंध में निवेदन करूंगा। मुझे कहना है कि आपको उन चीजों से जिन पर आप टैक्स लगा रहे हैं या बढ़ा रहे हैं और जो जिनदगी के लिये जरूरी हैं, आपको कुल मिला कर १८ करोड़ १० लाख रुपये मिलेगा। ये वे चीजें हैं जो गरीब आमदमियों और मध्यम वर्ग के लोगों की इस्तेमाल की हैं। इनकी कीमतें अगर न बढ़ें तो अच्छा होगा। मैं शक्कर को छोड़ देता हूँ। पर पोस्टेज, दियासलाई, चाय, काफी, कागज व तम्बाकू को लेता हूँ। मैं तम्बाकू का पक्ष-पाती नहीं हूँ। मेरा बस चले तो मैं प्रधान मंत्री तथा मौलाना आजाद से सिग्रेट पीना छोड़ दूँ। लेकिन जो लोग चिल्ल और हुक्का पीते हैं, उनके साथ मेरी हमदर्दी है। उनका यह एक बहुत बड़ा सहारा है। चिल्ल की तम्बाकू पर कर बढ़ने से गरीब लोगों को तकलीफ होगी। महंगी सिग्रेट अगर पर अगर आप कर बढ़ाना चाहते हैं तो बढ़ा लें। लेकिन गरीब आमदमी जो तम्बाकू पीते हैं, अगर उनको आप दस बड़े हुबे टैक्स से बचा सकते हैं, तो बचा दें।

मध्यम वर्ग के बे गरीब लोगों से आपके पास ५ करोड़ रुपये प्रत्यक्ष कर से घाने वाले हैं और १८ करोड़ १० लाख के करीब परोक्ष करों से घाने वाले हैं। इनको मिलाकर आपके पास करीब २३ करोड़ हो जाते हैं। अगर २३ करोड़ नहीं तो आप २० करोड़ भान सकते हैं। यह योजना इस सदन ने मंजूर की है, इससे मैं इनकार नहीं करता और मैं यह भी नहीं चाहता कि यह सदन अब इसको नामंजूर करे। इसे इसको मंजूर रखना ही चाहिये। मैं यह भी चाहता हूँ कि इसको पूरा किया जाय। लेकिन यह जो कहा जाता है कि इसको पूरा करने के लिये बहुत बड़ा त्याग किया जाना चाहिये, इसके बारे में मैं बह कहना चाहता हूँ कि असल में बड़ा त्याग करने का सवाल उठता ही नहीं है; हम त्याग करने के लिये तैयार हैं लेकिन त्याग किसी हिसाब से होना चाहिये। अगर आप अच्छी तरह से देखें तो आपको पता चलेगा कि कई और चीजें हैं जोकि आप कर सकते हैं। मेरा कहना है कि मध्यम वर्ग को इस योजना से लाभ नहीं पहुंचेगा। ५० प्रतिशत या उससे कुछ ज्यादा बेकारों को काम देने की बात आप करते हैं। यह जो आप कहते हैं उसी सूरत में होगा जब सारी योजना भली भाँति कार्यान्वित हो जायें। एक चीज आपके कहे मुताबिक भी साफ है और वह यह कि आपके लोगों को रोजगार नहीं मिलेगा। पर मेरा क्याल यहां तक है कि जिन आपके लोगों की आप बात करते हैं उनको भी रोजगार नहीं मिल पाएगा। रोजगार की जरूरत निम्नवर्ग को, मध्यम वर्ग को है। पर आपकी जो योजना है, उससे कोई प्रत्यक्ष फायदा उन लोगों को होने वाला नहीं है। इस पर भी आप उनसे बह कहते हैं आप अपनी जरा सी तनख्वाह म से भी टैक्स दो। आगे ही यहवाई ने उनकी कमर तोड़ दी है और उनका खर्चा बढ़ गया है। अब आप क्या यह चाहते हैं कि वे अपनी जान दें। अब उनके पास नये बा बड़े हुबे टैक्स देने की मुंजाबत नहीं है।

### [पंडित हीरा लाल शास्त्री]

आप इन टैक्सों को न लगाकर या न बढ़ाकर के दूसरी चीजें कर सकते हैं। इस योजना में जो अनावश्यक खर्चा है, उसको आप बन्द कर दें और खर्च न करें। जो कम आवश्यक है उसको आप दूसरे नम्बर पर रख सकते हैं और उससे भी कम आवश्यक खर्च को तीसरे नम्बर पर रख सकते हैं। मैंने अध्ययन तो नहीं किया है लेकिन मेरी मान्यता है कि इस योजना में अवश्य ही ऐसे खर्च हैं जिनको काटा जा सकता है। इतनी ज्यादा आलीशान इमारतें जो बनाई जा रही हैं, उनको मैं चाहता हूँ न बनाया जाए। अभी मैंने सुना है कि किसी राज्य में विधान सभा का भवन बनाने के लिये एक करोड़ रुपया खर्च हुआ या होने को है। यह किस लिये सो मेरी समझ में नहीं आता है। एक बात टेलिविजन की भी है। हमारे प्रधान मंत्री ने कहा है कि वे इसके हक में नहीं हैं, वे इसके इच्छुक नहीं हैं। इस तरह से मेरी मान्यता है कि अगर आप ध्यान पूर्वक देखेंगे तो आपको बहुत सा अनावश्यक खर्चा मालूम पड़ जाएगा। कुछ कछोड़ रुपए की बचत तो आप अवश्य कर ही सकते हैं। ८६२ करोड़ ५८ लाख रुपए की योजना है इसमें दस बीस करोड़ रुपया तो इसी तरह से मामूली हेरफेर करके ही बचाया जा सकता है। आप क्यों मध्यम वर्ग के तथा निम्न वर्ग के लोगों को भारते हैं? आपको चाहिये कि आप अपने घर को ठीक ठाक करें और आप वह बहुत आसानी से कर सकते हैं।

दूसरी बात जो मैं कहना चाहता हूँ वह योजना के खर्च में क्वायत करने की बात है। जो काम सरकार द्वारा प्रतिवर्ष किए जाते हैं उनमें क्वायत का नामोनिशान नहीं है। षड्घट्ट रुपया खर्च किया जाता है। अगर सस्ती से इस तरह कदम उठाया जायेगा तो मैं कह सकता हूँ कि हम काफी क्वायत कर सकते हैं।

तीसरी बात जो मैं कहना चाहता हूँ वह प्रशासकीय खर्च के बारे में है। इस बारे में बहुत से माननीय सदस्यों ने कहा है। अगर हम वास्तव में लगन के साथ खर्च को कम करना चाहते हैं तो बहुत कम किया जा सकता है। अभी आचार्य कुपलानी ने राज भवनों आदि के खर्च का मजाक उड़ाया है। उसे तो आप छोड़िये, पर राजभवनों के खर्च को कम करने की गुंजाइश है। जहां पर स्टाफ ज्यादा है वहां आप स्टाफ को कम कर सकते हैं और जहां पर तनस्वाहें ज्यादा हैं वहां आप तनस्वाहें को कम करने की तरकीब सोचें। और आगे खर्च न बढ़ने पायें इसका इंतजाम आप कर सकते हैं। चौथी बात करों की अदायगी में जो अत्यधिक चोरी होती है उसे बचाने की मैं कहना चाहता हूँ। कर चोरी रोकने के लिये आप मजबूती से कुछ कर सकें तो आपकी काफी आमदनी बढ़ सकती है। विदेशी मुद्रा की दिक्कत जब आप आयात कम करेंगे और आपका निर्यात ज्यादा होगा तो दूर हो जायेगी। जब आपका उत्पादन ज्यादा होगा तो मुद्रास्फीति रुक जायेगी। अभी मेरे एक दोस्त ने याद दिलाया कि आखिरकार सब कोशिशों करने के बाद योजना में २७५ करोड़ रुपये की कमी तो रह ही जाती है। उस २७५ करोड़ की कमी को आप डेफिसिट फाइनेंसिंग से या कह दीजिये ढुंडियां करके पूरी करना चाहते हैं। ९ अरब के करीब की योजना में आपका करीब सवा तीन अरब का घाटा है और उस घाटे की पूर्ती में आप टैक्सों से केवल ४४ करोड़ रुपया ही दे रहे हैं। ४४ करोड़ के बजाय आप २२ करोड़ ही उसमें दे दीजिये और २२ करोड़ छोड़ दीजिये। अगर ४४ करोड़ रुपया नये या बढ़े हुये टैक्सों की वजह से मिलता है तो मैं चाहूंगा कि २०-२५ करोड़ का टैक्स न लगाया जाय या न बढ़ाया जाय और उधर २७५ करोड़ के बजाय ३०० के करीब की ढुंडियां कर दी जायें। और मैं समझता हूँ कि अगर २७५ करोड़ की डेफिसिट फाइनेंसिंग से बित्त मंत्री के

खाल से इनफ्लेशन या कोई दूसरा नुकसान नहीं होगा तो ३०० करोड़ से जरूर इनफ्लेशन या कोई दूसरा नुकसान हो जायगा, ऐसी बात नहीं है। हमारे वित्त मंत्री कितने भी होशियार क्यों न हों उनके पास यह कांटा नहीं हो सकता कि वे २७५ करोड़ अथवा ३०० करोड़ के डेफिसिट फाइनेंसिंग के इनफ्लेशन पर होने वाले असर को पूरे तौर पर तौल सकें। इसलिये मैं वित्त मंत्री से और उनसे क्या हमारे प्रधान मंत्री से (जो इस समय यहां उपस्थित नहीं हैं) कहना चाहता हूं कि वे इस बात पर ध्यान दें कि आज अरबों के खेल में जो यह कुछ करोड़ रुपये के वास्ते शोरगुल सुनाई दे रहा है और जो हमें कहा जा रहा है कि योजना के लिये त्याग करना पड़ेगा, तो वह कहां तक ठीक है। मेरा सुझाव है कि कम से कम गरीबों और मध्यम वर्ग के लोगों पर जो आजकल करों के भार से पहले ही दबे हुये हैं अधिक बोझ न डालें।

मैं समझता हूं कि जो कुछ मुझे आज निवेदन करना था मैंने कर दिया और आयन्दा जब मौका मिलेगा तब फिर बजट के बारे में मैं अपनी बात कहूंगा। बैठने से पहले मैं फिर आग्रह करता हूं कि जो मध्यम और निम्न वर्ग के लोगों पर टैक्सों का भार बढ़ने जा रहा है वह आप न बढ़ायें क्योंकि वे तो पहले से ही बड़ी आर्थिक कठिनाई में फंसे हैं।

**Dr. Krishnaswamy (Chingleput):**  
Mr. Speaker, I hope when the time comes to discuss the Finance Bill and the various other Bills that have been introduced by my hon. friend, we will have the opportunity of reviewing in detail the implications of the taxation proposals that he has put forward. Here I should like to point out that when my hon. friend introduced the interim Budget in March, we were faced with a yawning gap of Rs. 365 crores. No one who has watched recent developments can fail to recognize the need for exercising the greatest amount of

vigilance. The White Paper issued by the Finance Ministry—it is undoubtedly the most truthful document that I have ever come across—points out that deficits of this order are just out of question. But in the context of receipts and expenditure estimates a tax effort of this magnitude has the inevitability of a Greek tragedy. This does not mean however that the present muddle in which we find ourselves was inevitable. The trend of events, ever since my hon. friend assumed office, has been sufficiently disturbing, to cause the gravest concern. During the last fiscal year our assets in the Reserve Bank have declined by over Rs. 300 crores. Internal prices have mounted by over 10 per cent. The prices of food and other essentials have risen by even more and there are pockets of scarcity, in regions of our country where near-famine conditions obtain even now and yet the only answer that my hon. friend had or the only policy that he was willing to put forth was to suggest that the Second Five Year Plan must be implemented, that there can be no scaling down of the plan and that we shall either sink or swim with the Plan.

These are brave words and if psychological cheer was all that was needed, they should have done the trick. Unfortunately, the malady is more deep-seated and neither the Finance Minister's heroics nor the Food Minister's complacency is likely to help us in the solution of the problems that lie before us. What is the problem that we face? In stark terms, the problem is one of savings in the economy lagging far, far behind the level of investment both in the private and public sectors. The White Paper has mentioned certain tell-tale figures which this House could do well to ponder over. The White Paper has pointed out that in the year 1954-55 there was an uncovered deficit of Rs. 142 crores. In the Year 1955-56 there was an uncovered deficit of Rs. 160 crores. In the year 1956-57 there was an uncovered deficit of Rs. 216 crores. It



[Dr. Krishnaswamy]

would not surprise my hon. friends if I point out that in the First Five Year Plan there was a deficit of Rs. 400 crores out of which three-fourths occurred in the last two years of the Plan.

However, because of slack in our economy, deficit financing in the last two years stimulated development. Besides, let us remember that the prices of food and other essentials were much lower in the last two years of the Plan, 1954-55 and 1955-56 than in 1953-54. The output also was satisfactory. But once the slack had been made up deficit financing could not be indulged in. Now what we have been doing? We have been stepping up investment to the tune of Rs. 100 crores each year. In the last year private investment has been booming. The increase in investment has been almost entirely financed either by budgetary deficits by Government or by bank advances for the private sector. To make matters worse, the kind of investment which has taken place is not one which would increase the supply of goods either consumable or exportable in the short period. The relative stagnancy of agricultural output in our economy has also led to an increase in the headaches we suffer from.

It is in this environment that one must consider Government's taxation proposals and economic policy. Do they help to bring better balance between savings and investment in our economy? Do they indicate any clear scheme of priorities in regard to investment? Are they likely to bring forth a larger flow of savings into our economy? To all these questions, I much regret to point out the Finance Minister has not given any positive answer. He has talked about the necessity of implementing the Plan and saving the Plan. What I should like to know is what is the Plan that we are called upon to save. What precisely is the plan that we are called

How much is it going to cost? How does Government intend facing the situation during the coming years? How do government intend phasing plan expenditures over the coming years? Surely, the House is entitled to know what the plan is before it can think of saving. At one stage we were told that in the framework of the Five Year Plan Government proposed to have annual plans which would tell us specifically the tasks before the country during the course of the year. You remember, Sir, the great debate which took place on the Second Five Year Plan in which a record number of speakers participated. I would like to quote from the speech of my hon. friend Prime Minister. In moving the resolution for the adoption of the Second Five Year Plan, he expressed himself in the following terms:

"I hope to place a report of the annual plan of the first year of the Second Five-Year Plan before this House probably during the next session."

So, every year, a report of the annual plan was to be placed before us which would give us a more precise indication of the targets for that year. This was certainly a laudable idea because the House would have been given an opportunity to give concrete shape and content to the planning process in our country. How surprising it is that when the country is asked to shoulder such heavy burdens the contents of the plan are still surrounded in an aura of uncertainty. More than a year has passed after the completion of the First Five Year Plan and yet do not have a coherent report on the performance of the First Five years. The first year of the Second Five year plan has ended; and as far as I can make out, no annual plan was prepared and presented to this House. Therefore, we have no method of judging the performance of the first year of the Second Five-year Plan period. We do not even now know the contents of the Plan

earned. But Finance Minister speaks of the core of the plan going through. In another place he pointed out that it was absolutely necessary that the core should go through. What does this core add up to? If the investments in iron and steel transport and power are totalled up, they cannot add up to more than Rs. 2200 crores. Is it suggested that this is the order of effort which the country has to put in, come what may? Does it mean that all other schemes are to be pruned down? Therefore, I suggest that before any view can be taken by this House either on the adequacy or the propriety of the particular budget proposals, it has to be ensured that the people of this country are told in a coherent manner as to what is implied in implementing the plan. In the absence of any such information all that one can say from the budget is that our expenditures have increased and that because deficit financing is no longer feasible taxation is justified. This, Sir, cannot be a convincing answer, because the higher taxes by themselves may not be in a position to cure the basic imbalances from which our economy is suffering. In any case, in order to restore the balance between savings and investments internally and receipts and payments externally, the existence of a deficit of the order of Rs. 275 crores during the current year cannot be viewed with equanimity. Let us remember after all that Rs. 275 crores deficit is about Rs. 60 crores more than what we had last year. In addition, I must point out that Rs. 100 crores of additional taxation creates further complication. On the one hand it cannot prevent inflation in the country.

It is true that the Finance Minister is concerned with the way in which prices are expected to rise. But considering the manner in which the distributive trades are organised in this country, considering that there is imperfect competition, it is extremely difficult, in spite of consumer resistance, to prevent cost inflation developing. In the event of such cost inflation developing, indirect

taxes will not succeed in lessening consumption. To this extent also it will not help in promoting exports which is another of the objectives of our taxation policy. On the other hand internal sources of finance for investment of high priority in the private sector will tend to be curtailed because of increased taxes on corporate income and the wealth tax on companies. Hence there might be an increasing reliance placed on the bank credit which is after all a form of deficit financing, and to the extent that there is increasing reliance placed on bank credit it will create additional complications in our economy.

I do not know whether it is right or proper for us to go into details of this stage. But the time has arrived when facts have to be faced and not evaded. We have to realise that the major part of the new taxation policy does not increase the availability of savings. They promote at best a transfer of savings from the individual and the private sector to the public sector. A laudable objective it may be, but it does not promote however the total availability of savings in the country.

Let us realise that the shortfall in savings today is far too large to be mended by tax measures alone. Secondly the level of consumption which is material for the purpose of increasing savings is not likely to be affected by taxing tea, sugar and tobacco. Because even if people spent less as a result of such taxation they will spend more on food and clothing. In other words the total availability of savings are not going to be appreciably increased. Let me point out that only part, a minor part of our balance of payments difficulties, is attributable directly or indirectly to higher consumption. Our difficulties are in the main due to the high import content of our investment both in the public and in the private sectors. Improvements in the balance of payments brought about by restriction of our consumption can be at best marginal in character. If

[Dr. Krishnaswamy]

government want to bring about improvement in our balance of payments, there has to be a reduction in domestic investment.

Something has to be done to increase the availability of savings in our country. It is not as though there are no savings in our country. But what is of the utmost importance is to locate and mobilise domestic savings in our country. It is no good collecting the money from half a million or three-fourths of a million who pay income-tax or from those sections of the urban population whose income is between Rs. 100 to Rs. 200 a month. Thanks to the increasing high prices of food and other essential articles of consumption, these sections are already required to stint even on essential items like cloth, fats, and, oil they have very little to save. But, I should like to point out that during the last three years deficit financing has occurred on a large scale and it has percolated to the countryside. I am not suggesting that the agricultural labourer is better off today than what he was a couple of years ago. In fact he is not particularly if he has to pay cash for foodgrains. But there are sections of the rural and semi-urban community which have prospered particularly in those regions where developmental expenditures have been concentrated or where agriculture has been diversified or where the local crop is fetching much better prices now. In all such cases a more imaginative and bold approach is necessary to attract the savings of these sections. One possible line of approach would be to collect savings in the form of grain itself and pay interest in terms of money. The period for which such loans should run may be for three to five years. This need not involve any difficulty because to the extent that we make acceptance of loans in kind possible, the total net outflow can never be large.

Secondly, I suggest that we should take steps to alter the basis of agricultural taxation in our country. I have always felt that land revenue is outmoded and the time has come when there ought to be a revision of our agricultural tax structure. Since we are having peasant proprietors and there is direct contact between the peasant proprietors and the Government, it is possible to find out ways and means of making the Government share in production. I do feel that some thought should be given to this. It is the logical corollary of any attempt to broaden our urban taxation. The essence of the reform is not to raise larger revenues from peasants immediately but to so rationalise our system of agricultural taxation as to make the State share the benefit of improved conditions of agriculture. That is the only way to introduce flexibility in the tax system. What we need is a tax which replaces altogether land revenue, which is related to marketable surplus and the level of prices of different commodities. There must also be gradations in *ad valorem* duties to ensure parity between different crops. Such *ad valorem* duties should take account not only of the size of holdings whether irrigated or unirrigated but also the type of crops. In fact, this would be a flexible tax and this would not cause any strain on the administrative machinery. It would, in the end benefit not only the consumers but also producers. Small *ad valorem* duties on these marketable surpluses would yield possibly increasing revenues in the years to come. If we wish to finance our development, we have to realise that we have to make the coverage of taxation as broad as possible. The strain would not be great and it would not be felt by many sections of the economy at all. In fact we should welcome the abolition of land revenue which has been a tax on capital.

Now, I should like to make only one final observation before I con-

clude. We have been importing articles with high import content. If we find that it is not possible to reduce such imports then we must make more sustained efforts for securing foreign credits and for getting them quickly. Finally, I suggest that we should have a more precise content given to the Plan so that it is in realistic alignment with the availability of resources. We just cannot afford, in the present circumstances, to allow investments to increase beyond the level of current domestic savings supplemented by foreign resources. Three years ago, we could have taken a risk in financing investments out of deficits but, now that the slack has been made up in our economy, we have to live strictly within our means. If living strictly within our means implies a revision of the Plan, then, that should be done. Because, the survival of the economy of the country is more important than the survival of the plan. There would be nothing wrong if we slow down to a certain extent the pace of expenditure on our Plan.

Sometimes, in our forward marches, we have either to stop for a while and take breath or retreat a step backwards in order that we may progress faster. Perhaps in the present context of circumstances, the time is ripe for a review of the Plan and for making a more realistic appraisal of our resources and also for giving Parliament sufficient power and authority to have a say in the planning process so that it might be truly and not nominally democratic.

Other matters, such as the Expenditure Tax, Wealth Tax and other taxes can be considered in detail when we examine the various bills incorporating them. All that is necessary now is to deal with the general scheme and purpose of taxation and to find out whether it is possible to effect reforms so that the load on our people may not be unduly heavy.

**Shrimati Tarkeshwari Sinha:** Sir, I would like to catch up the thread where my hon. friend, Dr. Krishnaswamy has left. But before that, I feel that it is all due to bad luck that we are having all these pressures and bad times at present. I feel that nations, like individuals, experience mixed patch of favourable and unfavourable trends and I think they should not only try to overcome them but also to get the benefit and understanding of the opportunities and trials that are before them. It is in this context that we must analyse our Budget proposals.

Now, as I said, I want to catch up with my friend Dr. Krishnaswamy who has stated that it is time that we started re-thinking about the size of the Plan. From the shrill and hysterical cries that are being raised against the new taxes imposed by the Finance Minister, one really feels like questioning the country's willingness to bear these birth pangs of prosperity. Protests are not new. Every Budget worth its name and which has got certain strong measures must step on some one's corns. But the nature of the protests and the writings in newspapers—they are certainly interested in giving prominence to the Budget critics only—the united front of opposition in trying to create a psychological warfare in the country and added to that all the irresponsible utterances of the band-box economists in and outside the House has for the time being more or less hypnotised the agile public brain and I think these criticisms do call for retrospective analysis of the country's journey's end. The axiomatic fact that cannot be denied that the economic progress in India is to be a three-cornered business, cut and dry. And the instrument of finance is to be the Budget; as we have accepted, and the reason for the application of that instrument is to be the Plan, I think it is now time for a new relationship between both these instruments and the superior

[Shrimati Tarkeshwari Sinha]

limiting factor, the attitude of the people.

What is the attitude of the people? From the reaction of certain sections of the people to our Budget, I feel that they are behaving paradoxically. On the one hand, they are asking for a bigger and more ambitious Plan. On the other hand, the same persons say something else. They say repeatedly that the size of the Plan is too small to give any benefit to the poor people of our country and that it is not going to lead the country to progress. The same persons come before the House and outside also and say that they are not going to allow us to raise funds by way of deficit finance or by additional taxation. Herein lies the greatest paradox of economic thinking in this country. Therefore I want to put a straight point to this House and to the people of this country. Give some positive answer to the difficulties of the Finance Minister.

I have read speeches in the newspapers. I have read speeches of hon. Members in the Rajya Sabha and here also. But not a single positive proposal has come from the hon. Members or from the newspapers. What are we to do in the circumstances? Do not we know that he is a Finance Minister who is struggling with this Budget, a Finance Minister who has to solve the difficult problem of socialistic planning in a democratic Constitution, central planning in an administrative set-up the efficiency of which is at a very ebb, both in the public and private sectors—it is almost the unanimous opinion of the country and the House that the administrative system lacks efficiency—a Finance Minister who has to satisfy the concurrent claims as well as atomic industrial revolution, the development of hand industries with a maximum amount of decentralisation, a Finance Minister who is also to look into the bottleneck of man-power and

the spectre of unemployment, and finally the Finance Minister, who has to do continuous tight rope-walking to find out resources, which he has not been able to do all these so far. I do not want to be a pessimist and I do not want to make the Finance Minister a pessimist when I say that the cherished hope of the planners and the Finance Minister that the Indian people could vote a bigger and bigger plan at any price has not been realised. I think it has virtually proved to be a mistaken notion. Whom do we want to coach up, give lessons. Should we give these medicinal doses to people whose aspirations for economic progress are increasing out of proportion to the sacrifices that they would like to make for its realisation? Therefore, it is my strong appeal to the Finance Minister that it is not a question of sentimental values being attached to this problem either on the part of the Finance Minister or on the part of the Prime Minister or the planners. I ask the Finance Minister, who is standing at the crossroads of the future fate of this country—either prepare the people for the plan or prepare the plan according to the wishes of the people. You have not prepared the people to take this ambitious plan. Nobody is caring about the outcome of the future benefits that they will be enjoying in the coming years; everybody is concerned with the sacrifices that he has to make for the fulfilment of his dreams and desires. We have to take that aspect into consideration and that is why I again repeat, prepare the country for the plan or cut out the plan according to the wishes of the people. It is not your wish. From the papers and from the speeches made in the House, I feel that the people do not want to be so ambitious. Why do you push them so much that they resent it and oppose it? They do not want to give you all the credit for taking them to the road of future progress. I feel that however good a milk-shake may be, it is no use giving to the country a milk-shake

when the country starts feeling giddy by taking it. The Finance Minister has again and again repeated that he is not going to cut down the plan. I appeal to him, please start rethinking about this aspect. It is a very serious matter; half of the headache of the Finance Minister will go and half of the headache of the country will go. Let us have some compromise. I again support Dr. Krishnaswami—that we should have a pruned plan.

Let us see why all this fuss is being created about indirect taxes. Almost all the Members, without understanding the basic principles of taxation, without going into the history of taxation in different countries, have made a hysterical agitation against these indirect taxes. According to the statistics that have been made available to us by the Finance Minister, the impact of additional excise duties will only be of the order of 0.7 per cent in the case of rural dwellers and 1.33 per cent in respect of urban dwellers. That is not very great compared to the indirect taxes levied in other countries. I shall quote the figure and you will find that the taxation that we have before us is not so rigorous as made out in the propaganda carried on in regard to that. Of course it cannot be denied that the burden of indirect taxes is always heavier on the poor man's shoulders, because the proportion of average consumption of cement, sugar, matches, this and that by the rich and the poor is the same. So, the burden of indirect taxes is bound to be heavy on the poor man's shoulder. I would like to quote the figures in this case, it varies from 0.47 per cent in the highest income group i.e. above Rs. 700 per month, to 1.03 per cent in the lowest income group, i.e. Rs. 100 per month. When we were studying the fundamental principles of taxation, it was pointed out to us in black and white that indirect taxes never go to satisfy the canons of justice because they do not come under the canons of justice. On the other hand, their popularity

in the modern economic world is only due to the streamline expediency; they are easy to be collected and they do not pinch the tax-payer so much. But the opposition parties try to make political capital out of every issue. The indirect taxes are not going to be objected to so much if the newspapers and the critics in the opposition here would not have indulged in that propaganda. The fault is with the newspapers. Perhaps they do not understand the implication of writing all these things. I do not want to be very harsh towards the newspapers, but I think a very great responsibility lies on the head of the newspapers, as they are the creators of powerful public opinion in and out of the country. It is an obvious fact. And I want to ask the House one question, how can a modern country go on implementing a plan of Rs. 5,200 crores without tapping the easiest available sources of revenue in the country? We do not have foreign exchange. The House itself raised a strong objection to our taking the begging bowl and begging from other countries. That means, we do not want to count on foreign resources in our planning. What is the alternative? We cannot resort to deficit financing; that is also opposed. What is the alternative before us to fulfil the plan?

I think almost all the indirect taxes have been criticised. I do admit that the tax on postcards, the tax on railway fares up to 30 miles, between 30 and 500 miles and so in harsh. Then also take the tax on match boxes. Though the incidence is so little that it will never be felt by the consumers, yet it hurts our sentiment a little that even match boxes are taxed. But unfortunately almost all the indirect taxes have been criticised. You find out from the newspapers; one after another they are criticised. And I think if the taking away of all of them is the only solution, then I shudder at the miscalculated notions of these spokesmen. I think that if the Finance Minister takes the advice of my friends in the Opposition, then he and his plan

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will go out of the frying pan into the fire.

I now come to the two main taxes to which I would like to refer. The first is Mr. Kalder's first love, the expenditure tax. This is a tax on personal consumption, including the expenses on an individual by his employer, his friends or relatives. There will be an exemption limit of Rs. 10,000 and after that any excess of the amount will be taxed on the basis of a slab system of graduation starting from 25 per cent going up to 300 per cent on expenditure above Rs. 50,000. The main argument advanced in favour of this tax is that it will encourage saving and in that way it will provide an incentive for accumulation for investment. It can not be denied that there is a big background for increased savings and a corresponding reduction in our public expenditure in a country which is suffering from so many exchange and monetary difficulties. But I think that Mr. Kalder's assumption that every expenditure on consumption is bad does not apply to this country. Ours is an underdeveloped country, whose people are very much tax-conscious and they have got a sensitive mind on the taxation proposals. Therefore, I think if we introduce this expenditure tax, it is bound to reduce consumption, because most of our people are living on the basis of minimum consumption. They do not want to have consumption for the pleasure of spending the money, therefore, the very check for which this tax is proposed, namely, checking inflationary pressures. I do not think this tax will succeed. On the other hand, this tax will go against our public spending. In that we are creating a psychological atmosphere in which the productive initiative of the country will be reduced. That is not a thing that we should do or indulge in now. The consumer industries are already suffering, and if we start giving them some severe checks or jolts I

think most of them will suffer because of lack of demand.

There is another big problem in regard to this tax and that is with respect to the implementation of the tax. The problem of selectivity, flexibility and administrative convenience is going to be its biggest bottle-neck. The vital point to be taken into consideration in this tax, therefore, is whether we have got a machinery as efficient to implement this tax as to make it more fruitful. I think the answer is in the negative. It requires a very very high level of administrative efficiency. Even in England they have not resorted to this tax. Mr. Kalder had his first experimental field here. It requires a very high level of administrative efficiency to make this tax effective; otherwise, I am afraid, it can just take a reverse gear. With the present administrative capabilities and efficiency that we have in our tax collecting machinery, with the present slackness in the machinery, I think this tax is not going to prove an asset but a big liability on the shoulders of the country.

There is the wealth tax. On principle the wealth tax is very good. I welcome it. I welcome it, very much. But in the present from in which it is proposed to be levied there are two or three loopholes that I want to bring to the notice of the Finance Minister. As Pandit Thakur Das Bhargava pointed out—perhaps he was speaking in Hindi and the Finance Minister could not have understood him; so I will repeat the same arguments—the Finance Minister is taxing the new companies. Being a businessman of vast experience, he knows very well that a new company, however sound it may be, does not make any profit for at least five or ten years. Supposing you put the wealth tax on those companies at the rate of half per cent, that means you are taxing capital formation, because by the time the company stands up and starts earning a profit a part of

its capital will go in taxation; that is to say, it will reduce the capital formation of the country, and in that way it will reduce our industrial expansion. Almost all small units will be affected. It is not as though only the monopolistic institutions, big mill-owners or big factories will be affected by that. I think even the small units, small factories and small firms who will start on their feet—Government is giving encouragement to them, and I wish they come forward and start some industries—will get a great jolt. I hope the Finance Minister will reconsider this question about taxing companies who begin to come to life only today.

Then also it is laid down in the Bill that the value of any asset shall be estimated to be the price which, in the opinion of the Wealth Tax Officer, it would fetch if sold in the open market. Let us analyse this proposal. Where such shares are of a public limited company those shares are sold in the open market, it is very easy to bring out an evaluation of them by the Wealth Tax Officer, the general public or by the Finance Ministry. But what about private limited companies? What about small companies whose shares and assets are not being purchased and sold in the open market? What is going to happen to them? It means that the shares and other assets of those small companies will be at the mercy of tax collecting officers, and I think it is going to prove very oppressive. I would, therefore, request the Finance Minister to reconsider this question also, because, looking to some of the hardships with regard to income tax I think these private small companies will be very adversely affected in this matter.

There is one point about the immovable property. It has been mentioned in the Wealth Tax Bill that any dispute regarding immovable properties will go to a tribunal or the Central Board of Revenue. What about movable assets or movable properties? I cannot understand the

significance and implication of this. Why only complaints and disputes regarding immovable properties alone should go to a tribunal or the Central Board of Revenue? Why should not disputes relating to movable assets and properties be also referred to a tribunal or the Central Board of Revenue? These are the three points on which I would like to have more clarification from the Finance Minister when he replies to the debate.

There are a few points that I want to make about internal economy. Talking about internal economy, Sir, I think it is high time that a severe priority of consumption should be fixed. I think the Finance Minister should get this latitude or indulgence from the House, and he should be assured that they do not mind any rigorous check in the public expenditure in the country. Except for food and cloth, I think every other item of common consumption should be reduced so much as to check their public expenditure. For example, I think most of the Members have mentioned about Asoka Hotel. They have been very uncharitable in their remarks; especially, Acharya Kripalani, a very elderly statesman, has been very uncharitable in his remarks about the Budget, the Finance Minister and the Government. But I think this building business should have a little slackened pace. I am not concerned about Government buildings, so far those buildings are very necessary and it is their business to look after them; the Finance Minister is there to look after the interests of Government and see how much pruning can be effected there. (Shri Ranga: Question) It is for the Finance Minister to see that wastage on public buildings is reduced. I am more concerned about the private buildings. Why don't you come up and stop private construction of big houses for two years or so. Our cement position is so bad that, I think, the Finance Minister should come up and stop construction of big buildings except in labour colonies,



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repair works on existing buildings and small houses say to the value of twenty thousand. I think cement **should not be given** to the public for consumption on big private buildings. I do not want to prove very harsh on the subject, but it is my feeling that unless and until we exercise more economy in the country, unless we feel psychologically that we have to behave as if we are in a war economy we will not be able to make much progress. When we consider some of the great needs for our planning, I think this is not a very great sacrifice that one is demanding from the country.

There are a hundred other small items on which check can be exercised. Even with regard to our food problem something can be done. I remember, only five years back, after the war a serious propaganda was launched in the country not to take cereals and start taking more and more of non-cereals. With all the administrative inefficiency in the country, with all the slackness of the people in this matter, we did succeed in that. I know that the non-cereals propaganda saved a lot of food at the time of famine; otherwise there would have been a great havoc in the country. Why should not we start the same propaganda again, a very serious propaganda about decreasing consumption of foodgrains and increasing consumption of non-cereals? I think it is high time that we started this propaganda. We should ask and request the people to live a life of more austerity in the coming one or two years.

There is one technical aspect on which I would like to say a word or two, and that is about credit control. I requested the Finance Minister to have this credit control in a general way. I think the Finance Minister would not be agreeable to put credit control in a general way, for it will affect financing of the Plan, but I think selective control can be put in

the country. That will channelise the use of credit to the most useful channels. For that a committee of big bankers in the country and Government representatives should be invited. It should be their business to screen all the loans from non-scheduled banks and co-operative banks and to guide all those loans to the proper channel and to most useful sources.

15 hrs.

My friend, Shri Gandhi, was telling me that these non-scheduled banks are charging a high rate of interest and throwing their loans to all the non-essential channels. A check should be put on that. The Committee that I have just now mentioned should be given powers to screen all such loans. I have done, but before I sit down, I would like to thank the Finance Minister for the budget he has placed before this House. He has been very accommodative; from his broadcast, from his speech in the Rajya Sabha and from his informal consultation with the Members of the House, we have felt that he is trying to be very accommodative and for that I thank him. I thank him very much. As a Finance Minister he is in charge of the oven, the fire and the fuel of the country, I then have nicely baking the welfare bread and assure him that the country will receive him and his budget with open arms and when she will realise that an additional loaf even half baked is better than no loaf at all.

**Shri Kamalnayan Bajaj (Wardha):** This is a most illustrious and responsible House in the country. I have the privilege and an honour to address it for the first time. I feel conscious of the responsibility, I am very grateful for the opportunity that you, Sir, have given me to address this House.

I am very happy to see the trend of the debate as it is going on for the simple reason that everybody,

whether he is in the Opposition or on the side of the Treasury Benches, is looking at the second Five Year Plan as the country's plan and there is no difference of opinion in that aspect. The Opposition is not looking at the Plan for opposition's sake. I also congratulate the Finance Minister for the brilliant speech that he made in the House on the budget. I appreciate and welcome certain features which he has introduced in the budget. He has reorganised the tax-structure in a manner which is more rational and scientific. Probably, that will yield greater returns and result in more efficiency in the years to come. Its effect may not be felt immediately, but ultimately, it will improve our efficiency. I have no doubt about it.

Similarly, the Finance Minister has introduced a new principle regarding earned and unearned income. It has a slight touch of Gandhian influence, if I may say so, because Gandhiji made that difference between earned and unearned income as applied to manual labour. To that extent, I believe that in future years or in the future budgets, if this difference will be increased, it will be so much the better. I also feel that the Finance Minister has broadbased the tax structure and has tried to spread it more evenly so that the burden may not be felt by fewer pockets. He has succeeded to some extent. Probably he could have done it better but it is very difficult to say. All the same, we have to take certain features and then analyse them to see how the effect of these burdens will be on the country.

13.05 hrs.

[PANDIT THAKUR DAS BHARGAVA in the Chair.]

Between the budget presented in March, 1957 and the present Budget, there is nearly a 30 per cent increase on the tax burden. But this burden is really over 30 per cent., if you calculate it from the basis of the actual figures. My feeling is that the Finance Minister has been very clever

and he has calculated the income more conservatively, but, at the same time, he has calculated the expenditure rather more liberally. From the actual income it will be seen that the tax burden may go up to even 40 per cent. Such a heavy burden on the country, especially at a time when the yield from the first Five Year Plan's ventures has not started in full, is slightly premature. All the same, if this sacrifice is desired from the country, I have no doubt that the Indian people will come forward for the sacrifice. They will not feel the pinch of it.

But the point is whether we have created the moral climate for it; whether there is a climate in the country and the moral fibre in the country that the Plan will succeed. The country has not got that confidence, and that is the great difficulty about it and that is why, whatever the contribution and from whatever sources it may come from, the people feel the pinch of it. If they were told and if they knew that the amount which is going to be collected will go for the second Five Year Plan and that the country will really develop according to the promises given, then, there will not be much difficulty. But, when the country knows and the people feel that there is a large amount of wastage, as has been pointed out by many Members, there will be difficulty. Many Members have pointed out that there has been wastage in the administrative structure also and even you, Sir, when you spoke in the House, gave many examples of extravagance. I heard them. I have also seen such an example in Bombay. There is a suburban railway station, the Churchgate Railway Station, in Bombay. Maybe it is an old one. But while it has been giving good service, it has been pulled down and a new building is coming up. We do not know why. The new building may cost Rs. 50 lakhs or a crore of rupees. I do not know the estimate. The present one has served us for the last so many years. Probably it is too old but, all the same.

[**Shri Kamalnayan Bajaj**]

It could last for another five or ten years. It may be now smaller in size for the growing needs, but still, it could be made use of for another five or ten years. Yet, a new building is coming up. The old building has been pulled down. This is a kind of wastage at a time when every pie is of great concern to us and this is the greatest pinch that the country and the people feel at present.

If this kind of economy is affected, then, probably the climate will be different in the country and if you introduce such heavy burdens in the budget, and such heavy taxation measures, probably the country will take it with an open mind and with a glad heart in that climate. But today, there is distress, and the feeling is different. People do not feel sad about it for the simple reason that they have to contribute something more but they doubt whether whatever they contribute will go for the essential work of building up of the nation or whether it will be wasted. If this climate is not cleared, then the entire effort which the Finance Minister is making will be in vain. I am sure he must be feeling very seriously about it than anybody else, because his task is very difficult. Probably, no Finance Minister has faced such a difficult task or no Finance Minister had to put a budget at a time which was very critical in the history of our country.

As such, I have my full sympathy with the Finance Minister and I would like to see whether there are certain other ways by which money can be easily found. I suggested in our party meeting—and I repeat it here—that even the bank advances about the size of Rs. 800 crores or Rs. 1,000 crores—probably in the next five years, they may rise to some extent—may be taxed quarter per cent or half a per cent. That will be a source of revenue from the private sector, because, only the private sector takes loans.

**Shri T. T. Krishnamachari:** On the poorer sections of the private sector.

**Shri Kamalnayan Bajaj:** I am not sure, because the bigger the company, the larger the loan it takes.

**Shri T. T. Krishnamachari:** They have got other monies at their disposal.

**Shri Kamalnayan Bajaj:** They also come by the shareholders' money. Whatever it is, you can scale it, can perhaps you can differentiate it. I am not saying that you should put a burden on one side or the other, but it could be easily collected. It would not involve even administrative expenses. The banks can collect for you and give it to you without any difficulty and in between no administrative expenses are involved.

**Shri T. T. Krishnamachari:** It only adds to the working cost. You can as well have a business profits tax.

**Shri Kamalnayan Bajaj:** You can do it in any manner you like, but the difference is that there are companies which are making profits and which take advances. Then you can tax. There are companies still to run and which are not making profits. Even they will be taxed on the wealth side and the other side.

**Shri C. D. Pande:** Indirect is better than direct.

**Shri Kamalnayan Bajaj:** If you tax those who will be taking loans, they will not feel it, because even the Reserve Bank has increased their rate by half a per cent. If you tax at half a per cent or if it is increased to one per cent., it will be a tremendous amount. This is one of the ways. Of course, your judgment is supreme. I do not deny it.

When you, Sir, spoke in the House, I liked your suggestion that even the sacrifice must start from this House. Probably, there cannot be a compul-

sory thing that you can do, but it voluntarily, we can organise in the proper manner and buy some savings bond and so on, it may be very helpful.

**Shri C. D. Pande:** There should be ostensible savings and cut in the salary.

**Shri Kamalnayan Bajaj:** There may be ostensible savings and cut in salary, I agree. But Members of Parliament should take a decision. And if a compulsory savings scheme can be introduced in the country, whereby different income groups could be made to pay on different scales, the incentive will be there. Even labour can contribute. They may not be able to pay every year from their wages...

**Mr. Chairman:** Every member is supposed to benefit, by Rs. 32 and every Minister by about Rs. 500 in income tax incidence under the present scheme of taxation.

**Shri Kamalnayan Bajaj:** Yes, Sir. I was just saying that whatever the wages which can be given, there may be difficulty in making a compulsory saving. But in bonus, if you make it compulsory, by law, that the employers will give compulsory savings bonds fixed for a particular period, say, five, seven or ten years, whatever is considered appropriate at that time, that compulsory saving will be there which can be used for the benefit of the country; and at the same time it will initiate the habit of saving among the class which is not used to it. This will help us tremendously, and this will not involve any administrative expense of a size which will be of much concern. If we could introduce a similar type of tax in the country it will be very helpful. That is my feeling.

Regarding indirect taxes, I divide them in certain different categories. I do not agree with some of my friends here in what they have said with regard to the tax on tobacco. Of course there is a difference for those

who use tobacco in the villages and for some people who may smoke cigars and things like that. But after all, these are not necessities of life and they are harmful to the system of our body. And if you tax them I have no particular grievance.

**Shri C. D. Pande:** Even hookah-smoking?

**Shri Kamalnayan Bajaj:** What if they smoke a little less? Instead of twice a day they may smoke once a day. That may be all right. Of course the main point is that they must feel that this sacrifice is really going to build the country. Otherwise they feel the difficulty.

I welcome the excise duty on sugar. I do so with an open mind and I congratulate the Finance Minister on imposing such a heavy excise duty on sugar. Because the world production of sugar is less this year, and probably this year we are in a position to export. And if we can export to outside countries—which we have already done—and can export still more, we can get some foreign exchange which we very badly need. And if some people have to eat less sugar, they have the alternative, namely gur, or even if they don't eat it, there is no harm. So I welcome this excise duty on sugar.

But with regard to the excise duty on cement and steel my feeling is slightly different, because both these commodities are required for development purposes. Whether you use them in the private or in the public sector makes no difference, because the whole thing is a national sector. We have to build the nation, and both the private and public sectors are the left and right wings of the national sector. If you impose extra duties on them, the administrative expenses increase, and whether it is the private or the public sector it has to find more money for the same. But having imposed the excise duty, if the Government can find ways by which to the extent of the increased duty there will be a decrease in the con-

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sumption of these articles and find other alternatives also that would be a good thing. Because, when the Russian leaders were in our country, Mr. Khrushchev remarked after seeing one of the biggest factories of ours that there was unnecessary use of steel there. And he gave the example that in Russia also, in the beginning, the engineers objected to less steel being used and so on. Because, if you use steel or cement, you can build things very soon, and no difficulty is involved. But if you use chuna or other alternative materials, you have to take more trouble about it. So, if the Government can force our engineers, both in the private and in the public sector, by telling them "you have to use less steel because of this increased duty", you can save money and the Second Five Year Plan will not be inflated. Otherwise the result will be that you impose this excise duty, there is indirect taxation, you increase the cost of living, and here the material which is needed for building is made more costly, and then it goes on inflating the Second Five Year Plan.

I am not one of those who would say that you should slow down the Second Five Year Plan, because that will be very uneconomical in my view. I feel the country is really pledged to it, and it is the duty of everyone of us to see with a grim determination that we carry the Plan through. But this determination should not be at one end only. Of the Second Five Year Plan, four years are there. But our determination should be on the quantum as well, that we shall not allow the quantum to increase beyond time limit. If both the determinations this and that we shall not exceed the are there, and if you carry the Plan accordingly, you will probably be able to manage it. If there is some adjustment to be made, as a practical man, we should do it. We may exceed it by six months, or have a little more quantum of money by taxation or other ways. That adjustment is always possible. But if we slow down the progress, and carry it to seven

years, and if some of the projects which should start yielding, according to the Plan, say, after five years, yield after seven years, there will be tremendous loss to the country. In that way, if it becomes a matter of emergency, it would be better to have the same pace for building, but to take a few projects and leave some to be developed at a later stage; and if you organise things in a better manner, probably there will be no difficulty.

Regarding indirect taxation I have one more suggestion to make, and that is this. Although the taxation will be a great burden, our Finance Minister has been very kind to give us, with his compliments, certain figures with respect to other countries and so on. They show the difference, and probably the kind of tax that we have to pay looks to be comparatively very little. But we should not forget the annual income per head in those countries. We should not also forget the social amenities and other things provided freely in those countries. Our circumstances are different and are not comparable to the circumstances in those countries. All the same I do not deny that some indirect taxation has to be there if our Second Five Year Plan is to be implemented. We cannot avoid indirect taxation. If we have to broadbase our Plan taxes have to be realised, let everybody contribute. Let everybody feel that he has contributed for the development of the country.

But the Finance Minister has to take care that the cost of living will not increase beyond a measurable limit because of this indirect taxation. For that he has to put the taxation and divide it in such manner that on certain commodities there are taxes but on some of the main necessities like foodgrain or coarse cloth, for certain minimum requirements, say one kind of cloth which is the cheapest, there is no levy. And if the cost of living index remains the same within the

Second Five Year Plan period or varies only within a five per cent or measureable limit, then if you have inordinate taxation there will be harm.

**Shri C. D. Pande:** That will be a miracle.

**Shri Kamalnayan Bajaj:** I suppose our Finance Minister is a man who can produce this kind of miracle. Otherwise many things will not succeed to the extent visualized by the Finance Minister.

As regards the wealth tax and other taxes, since the matter is going before the Select Committee and since I have not got more time at my disposal, I am not going to discuss them in detail. But on principle I welcome it, especially the wealth tax. Regarding the expenditure tax, I doubt whether it will yield any money, and I do not agree with some of our friends that it will help even to evade the taxation or the amount...

**Shri T. T. Krishnamachari:** It will not help to evade tax.

**Shri C. D. Pande:** It will be a successful tax.

**Shri Kamalnayan Bajaj:** It will be in your judgment, but my feeling is that there is a large amount of money underground. It may be 10 or 15 per cent, or whatever it is. It can be easily said that those who have got this kind of money have got it by ill methods, corrupt methods and so on. There may be a part of it which has come down from generations. A part of it may not be good. You may say, they have been antisocial elements and we have no consideration for them. My plea is this. They are also Indian nationals. We are law-makers. They deserve our sympathy to that extent. They have right to expect that we should provide a climate of taxation in a way and provide them the courage so that they can come out. If somebody comes out with a declaration of Rs. 10 lakhs, the first question by the Income-tax authorities will be, from where did he got it. He has no explanation to give and so he is not coming out to declare it. You may

say that Shri Tyagi, when he was Deputy Minister of Finance, gave an opportunity. It was a good opportunity, I do not deny that. Many people availed of it. Still you have got to see certain circumstances and give them facilities.

Today, after the Budget, the price of gold has gone up by Rs. 10 or 11. The price of diamond is going up. What does it show, whether we are making the people more corrupt or inducing them to become simpler or giving them the courage to declare their wealth or we are forcing them to take their wealth underground. This is a very important issue. Government, by law, cannot make a state moral. But, there must be a moral climate and Government can assist. I feel very strongly about this. The Finance Minister feels that by this kind of taxes, more money will be coming out. When this money goes underground, there is a double loss. When the money goes underground, it becomes inoperative. That is another loss. I would request the Finance Minister to take proper care of this. This is not confined to business circles; there is a large section of the people. If corruption is there, if the character is going down, it is all round, whether it is business people, industrialists, or labour or in administration or politicians. You examine everybody. It is the character of the nation which has gone down. It is our duty, who are the law-makers of the country, to see that moral courage is built. My grievance is that when we have lost the strength of resentment. There is no 'punya prakop' in the country which will resent such corruption. We have come to tolerate it. We do not feel it unbearable if any wrong is committed. We just say, it goes on like that. Otherwise, there should be an agony that this wrong is going on in this country. When our friends tell the business people or politicians we hear such stories all round, the agony is not there. We have to create that agony, that feeling of resentment. It should, be unbearable. I remember, in my childhood, when I lived with Gandhiji,

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even a small thing which was unjust, used to shoot up his blood pressure. That kind of Mahatma we need. If we want this country to survive, that kind of Mahatma should come out. Unless such a Mahatma should come out. Unless such a Mahatma comes out, there is danger for this country. My feeling is that corruption has increased. The corruption which was there during the war is now much more, and has become systematic, methodical and scientific. People do not feel even insulted. Even if you tell them that this is what we have heard about you, they say, that is all right, it goes on. I am very grateful to you, Sir, for the time you have given to me.

Shri D. S. Raju (Rajahmundry): Mr. Chairman, I thank you very much for giving me this opportunity to make a few remarks on the General Budget.

Generally speaking, I give my hearty co-operation to the general proposals in the budget and appreciate them. The Budget has been so laboriously prepared taking into consideration the economic, political and social structure of the country. As the time is short, I do not go into the details of the Budget; I shall only say a few words. These proposals have been discussed for the last 10 or 15 days both in the House, in the press and by the public also. The proposals have been discussed threadbare and various shades of opinion have been expressed, some of them constructive, some of them not so constructive. In one of the pamphlets circulated by the hon. Finance Minister, there is a very significant statement to the effect that in India there is only one person who pays a tax or who is capable of paying a tax in every 700 men. This is as against England and America where one in every third man is capable of paying a tax. That shows where we stand in the social level. Is it surprising to realise now that there are so many difficulties in preparing this budget and that there is so much opposition also in accepting the

proposals from hon. Members opposite?

May I remind hon. Members of the very difficult and excruciating circumstances, the very difficult and horrible conditions in which this republic was born a few years ago, a country which was exploited for hundreds of years, which was subjugated and morally and materially ruined for a number of decades, a country which has suffered from the effects of Partition. Millions of refugees coming from East Pakistan and West Pakistan have created problems for us. The Finance Minister has said that about Rs. 80 crores have been spent on the refugees from East Pakistan. On top of these things, we have had two general elections each costing Rs. 5 crores. Under these very difficult conditions, is it easy to prepare a budget which would be acceptable to all classes of people? However, in a democratic country, we have been discussing these proposals in detail. I am glad about it. But, it grieves me to note that there is an under current of fear, an under current of anxiety, an under current of despondency in the response to the proposals. I would like to assure the hon. Finance Minister that everything would be right in the end because, in the country, people are well aware of the effects of the First Five Year Plan. They have seen with their own eyes the community project areas, they have seen the river valley project areas and they are satisfied to a large extent. Now, there is no need to be pessimistic about the outcome of the Second Plan.

Also I would like to take this opportunity to say a few words about some of the remarks of hon. Members opposite. They have gone into the political and ideological discussion of some of these issues. One of them suggested that the only solution is the communistic approach. I would like to bring it to your notice that, after all, 20 or 30 years in a nation's life is not very much, for us to take a lesson from. These 20 or 30 years

of modern life mean that anything may happen in this scientific technological age. Empires have risen, empires have fallen. I would like to state that we should rather go slow. Very wisely, we have adopted the middle path. After all, capitalism, socialism and communism are foreign grafts. They may or may not suit us. So, while we try to get the good out of these things, we should be slow to accept them. That is the reason why, with our ancient wisdom, we have chosen the middle path.

One of the hon. Members—I think quite a good number of them—mentioned about corruption. I quite agree there is a lot of corruption. But what is the remedy? Who is responsible for this thing? I do not like to blame the Government entirely for it, because if we want to diagnose a disease we must go into the root cause of it. The cause lies very much deeper in our social and moral life. If a father has five sons, all are not equal. One is a scoundrel and one is a saint. How do you account for it? There is difference in their moral character. So also, we develop like that. I do not for a moment justify that we should acquiesce in these things. We should consider ways and means of rooting out this corruption, but how can we do it? I do not think it is possible unless the whole country co-operates in this attempt. An hon. Member suggested a very good remedy for it. He said there should be a moral rearmament to elevate the national character.

I would like to suggest that a few additions may be made in the Budget in two aspects. One is the health problem. I find very few Members have taken sufficient notice of the health question. I would like to point out that all over the country, from the Himalayas to Cape Comorin, almost all the hospitals are overcrowded, and the doctors are finding it very difficult to cope with the number of patients, so much so the patients are not getting enough attention, the doctors are unable to give sufficient time and the patients are dissatisfied and going to the

quacks all over the country. That is the trouble. The remedy is that we should have more hospitals, more medical colleges, and we should be able to produce doctors much more quickly.

Our population is growing at a terrific rate. Every year we are adding 50 lakhs to our already overpopulated country of 38 crores. That means we have to feed these additional persons, provide accommodation and medical facilities for them. So, we have to take this problem also into consideration.

As the years roll by there is bound to be more sickness, because the conditions of modern civilisation are such that sickness is bound to increase. From birth to death, from the cradle to the grave that is the life of modern civilisation, a competitive life. This competition involving stress and strain is producing a serious number of diseases, so that morbidity and disease are bound to increase. And we will need more doctors, more hospitals and more nurses. So, we cannot afford to ignore this very basic problem.

There are about 50 million malaria patients suffering in India every year, which is one-eighth of the population. It is not a small number. If each patient suffers for three or four days, it means a loss of 200 million days of labour for the country. It is a terrific waste and loss. That is why I suggest that more attention be paid to anti-malaria work in this country.

Then I come to the Army. A distinguished colleague said this morning that armies should be disbanded. I quite agree. In the modern context of international warfare, especially when we are lacking in atomic and hydrogen bombs, we are not likely to hold our own against an atomic foreign power, but the time has not come for us to disband our Army. The time may come in the near future to disband our military machine, but till such time we should be cautious. If we are unable to fight a major war, at least we must be prepared to defend ourselves if we are attacked. That is the



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reason why I suggest that though we may not improve our armed forces quantitatively, at least qualitatively we must be able to improve them. We must see that they are well-equipped, well provided and well looked after, morally and physically also. After all, the Army does not want many things. Even if they do not fight wars, at least they are rendering a lot of service. They are fighting our floods, they are building our roads, delivering us food in times of stress like this. They come to our rescue in times of natural calamities. So, they should not be neglected. Also, I would like to put it to the hon. Members that the Army is a great unifying force in the country. That is a sort of crucible where people from all the States mix together, live in the same barracks, eat together and enjoy the same privileges, so much so there is harmony and synthesis. All parochial and linguistic considerations and casteism are grounded in this crucible and out of this crucible a fine soldier, a patriotic citizen arises, and he should be respected wherever he goes. That is the reason why I suggest that the Army should not be neglected.

As I said before, a disease must be considered from a broad angle. The causes must be discovered first. We are not going to treat the symptoms. If we concentrate our attention on symptoms only, we can never eradicate the disease. I feel we are suffering from three basic causes. One is corruption and its presence in a greater or smaller degree. I am not going to enter into its details. The second is the hoarding of wealth and blackmarketing. This is another evil. And thirdly we must concentrate on reduction of our expenses, that is undertake what is called an austerity drive. If we make a three-pronged attack on these ills of our country, I think we can reach a very good stage, we can rapidly advance to the goal of a welfare State. Austerity, I would like to mention, is a very important thing. So much money is

wasted by the middle and upper middle class people. It is amazing to know how much they spend on clothing, on entertainment, on marriages. All this money can be pooled. So, the Finance Minister need not have the slightest anxiety about the Plan. It will succeed and we will make it successful.

**Mr. Deputy-Speaker:** Shri Bishen Chandra Seth.

**Shri Amjad Ali (Dhubri):** May I know whom the speakers are addressing just now? There is nobody in the Treasury Benches.

**An Hon. Member:** Shri Bhagat is there.

**Pandit K. C. Sharma (Hapur):** He is there. He is standing, not sitting.

**श्री बि० च० सेठ (शाहजहांपुर) :**  
आदरणीय सभापति महोदय, सर्वप्रथम तो मैं आपका अनुगृहीत हूँ कि आपने बजट संबंधी विवाद में मुझे अपने विचार प्रकट करने का अवसर दिया।

आज जनता में सरकार के इन टैक्सों के प्रति जो सामान्य भावना पा जाती है मैं उसकी ओर सदन का ध्यान आकर्षित करना चाहता हूँ। जिस दिन से आदरणीय वित्त मंत्री महोदय ने अपने बजट प्रस्ताव सदन के सामने उपस्थित किये, उसी दिन से देश के व्यवसायी वर्ग में एक परेशानी और बेवैनी पैदा होगई है और जिससे बड़ी भारी हानि होने की आशंका का मैं अनुभव करता हूँ।

अभी तक जितने भी यहां पर वक्ता हमारे सामने आये उन सब ने टैक्स प्रपोजल के ऊपर अपनी धनक प्रकाश की भावनाएं व्यक्त की परन्तु दो बातों की ओर हमारे मित्रों ने शायद विचार नहीं किया। सबसे पहली बात मैं यह निवेदन करना चाहता हूँ कि अगर इस प्रकार के टैक्सेज हम देश में लगाते गये जैसे कि आज लगा रहे हैं तो उससे बहुत बड़ी हानि देश के व्यवसायी वर्ग और

कम कारखानों के लिये उपस्थित हो सकती है। यह बहुत आवश्यक है कि हमारे व्यवसायी वर्ग में अपना काम करने में और देश का उत्पादन बढ़ाने में किसी प्रकार की शिथिलता और उदासीनता की भावना न आने पाये और उसके लिए हम उनके ऊपर करों का भार बढ़ाते नहीं चला जाना चाहिए।

दूसरी बात मैं इसके सम्बन्ध में यह निवेदन चाहूंगा कि जहां तक टैक्स देने और बढ़ाने का सवाल है उस के साथ साथ एक तरह प्रोजेक्ट्स बनते हैं और दूसरी और जो लोग टैक्स देते हैं उनके सामने एक दूसरी प्राबल्य और दूसरी समस्या खड़ी हो जाती है कि इन टैक्सों का किस तरीके से बचाव किया जाये। और उस का नतीजा यह होता जाता है कि आज देश के अन्दर हर व्यवसाय और बड़े बड़े लोगों के अन्दर ऐसी भावनाएं उत्पन्न हो गई हैं जो राष्ट्रीय अभिवृद्धि के विरुद्ध हैं। आज देश को टैक्स की आवश्यकता है, हर वर्ष बड़ी बड़ी स्कीमों आ रही हैं जिन के लिये सारे देश के अन्दर सद्भावनाएं होनी चाहिए, लेकिन ऐसा नहीं है। आज उन में ऐसी अवस्था बन गई है कि जिन्हें टैक्स लेना है वह स्वयम् अपने बचाव के लिए परेशान हैं और जिनसे टैक्स लेने के नए कानून बन रहे हैं, उन में उदासीनता आ गई है। मैं अपने एक पत्र की ओर आप का ध्यान आकर्षित करना चाहता हूं जो कि मैंने भूतपूर्व वित्त मंत्री को लिखा था। उस समय एक कमिशन नियुक्त हुआ था जो कि सारे देश में जाए, और जैसा मेरे पूर्व वक्ता ने बतलाया, जो छिपा हुआ धन है उसका पता लगाकर उस पर कर निर्धारित करे। परन्तु मैंने अनुभव किया कि शायद हमारे देशमुख जी ने उस पत्र की ओर कोई ध्यान नहीं दिया। नतीजा यह निकला कि कमिशन नियुक्त हुआ। अथवा वह आज नियुक्त न होता तो लगभग तीन अरब रुपया जो देश में छिपा हुआ था, वह पता चलता। उस वक्त

मैंने सुझाव दिया था कि जो भी छिपा हुआ धन है, उस पर १५ प्रतिशत टैक्स लगाकर, उस को खोल दिया जाए तो सारे का सारा धन नए नए व्यवसायों में लग जायेगा। परन्तु उस पर ध्यान नहीं दिया गया, और नतीजा यह निकलता है कि सारे देश का वह धन निकल नहीं पाया और फुजूल के कामों में खर्च हो गया। और देश के किसी राष्ट्रीय कार्य नहीं आ सका। उस सारे धन के बिलीन हो जाने का नतीजा यह हुआ कि छिपे धन के लिये जो कमिशन नियुक्त हुआ था उस कमिशन ने देश का कोई लाभ नहीं किया। आज भी लोगों का ऐसा खयाल है कि बहुत सा रुपया छिपा हुआ पड़ा है, परन्तु उस को शाई बनाने के लिये सरकार की ओर से कारण उपस्थित कर दिये जाते हैं। अगर कोई आदमी अपने धन को उपस्थित करने की चेष्टा भी करे तो इनकम टैक्स आफिसर्स और दूसरे आदमी इस प्रकार की अवस्था उत्पन्न कर देते हैं कि वह अपने मन में अनुभव करने लगता है कि आगे चल कर उस पर कहीं कोई मुकदमा न चल जाये। इसका नतीजा यह होता है कि व्यवसायी जिस सद्भावना के साथ आता है कि वह अपना धन अन्दर से निकाल कर देश के व्यवसायों में लगाए, वह सारी की सारी भावना नष्ट भ्रष्ट हो जाती है। मैं इस ओर सदन का ध्यान आकर्षित करना चाहता हूं कि ऐसी परिस्थिति में जब कि देश के अन्दर छिपे धन की कल्पना की जाती है तब क्यों नहीं कुछ निर्धारित टैक्स लगा कर उसे बाहर निकाला जाता? उस से पर्याप्त मात्रा में धन प्राप्त हो जायेगा और हमारे बजट के लिये भी सहूलियत हो जाएगी। साथ ही साथ वह छिपा हुआ धन देश के व्यवसाय में लग जाएगा।

जिस प्रकार के टैक्सेज हमारे वित्त मंत्री ने लगाये हैं, अगर वह लगाए गए, और सदन उन्हें मंजूर करना चाहता है, मैजस्ट्री के बल पर मंजूर करना चाहता है, तो कोई कठिन नहीं है, लेकिन यहां पर मैजस्ट्री का

(श्री वि० च० सेठ)

कोई प्रश्न नहीं है। मैं यहां एक मौलिक प्रश्न रखना चाहता हूं कि जितने भी विरोध पक्ष के लोग इस सदन में आए हैं, अगर आपने उन्हें विरोधी मान कर उनके साथ व्यवहार किया, तो यह कोई बड़ा महत्वपूर्ण कार्य नहीं होगा। जितने सदस्य यहां आए हैं वह अपने क्षेत्र से सम्मानित बन अपने पीछे काफी लोगों की भावना को लेकर आए हैं। उनके साथ सरकार का कुछ नैतिक कर्तव्य हो जाता है कि वह उन के साथ यहां बैठ कर देश की समृद्धि के वास्ते चिन्ता करें। ऐसी परिस्थिति में अगर हमें एक वि० धी दल मानकर, अन्याय के साथ अपनी मैजिस्ट्री के बल पर कोई कानून या कोई चीज आप पास करा लेते हैं, तो इस का यह अर्थ नहीं है कि आपने हमारी सद्भावना को जीता। इसका तो हम पर उल्टा यही प्रभाव होता है कि हम महसूस करने लगते हैं कि अगर आज हम मैजिस्ट्री में होते तो इस तरह की शिकस्त न खाते। इसके कारण कोई सहयोग की भावना उत्पन्न करें, आपस में एक विरोध की भावना उत्पन्न हो जाती है।

मैं आज सदन के सामने यह निवेदन करूंगा कि जब तक हम ऐसे टैक्सेशन देश में न लगाएं कि लोग सद्भावना के साथ उन टैक्सेज को पे करें, और उनको पे करने के बाद अपना नैतिक कर्तव्य समझें कि देश की राष्ट्रीय योजनाओं में हम पूरा पूरा सहयोग देंगे, तब तक कोई सफलता आपको नहीं हो सकती। पंच वर्षीय योजना की सफलता के लिये टैक्स और इस प्रकार के टैक्स लगाए गए कि लोग त्राहि त्राहि करने लगें, तो उस से कोई लाभ नहीं होगा। आज के टैक्स प्रोजेक्ट्स की पढ़ कर लोगों में एक हंगामा सा मच गया है सारे देश में इस प्रकार की भावना बनती जा रही है कि अगर इस प्रकार के टैक्सेज के लिये मजबूर किया गया, तो वह देश के लिये बड़े दुर्भाग्य की बात होगी।

मैं यहां पर एक बड़ी उल्लेखनीय बात कहना चाहता हूं। यद्यपि मैं हिन्दू महा समा का हूं, परन्तु यह अनुभव करता हूं कि वस्तु स्थिति से मुंह नहीं मोड़ा जा सकता कि आज सारे देश में नशेबन्दी की जो योजनाएं जारी हैं। मैं पूछना चाहता हूं कि सरकार ईमानदारी के साथ बताए, कांग्रेस की बेंचें के लोग और दूसरे सज्जन बताएं कि क्या नशेबन्दी की योजना सफलतापूर्वक चल रही है। जिस बम्बई प्रांत में नशेबन्दी चल रही है, अगर कोई सज्जन चाहें तो लाख, दो लाख रुपये की शराब रोज खरीद सकते हैं। मैं पूछना चाहता हूं उन लोगों से जो आप की तरफ हैं, जो इस चीज को लेकर चल रहे हैं और चेष्टा कर रहे हैं कि नशेबन्दी बनी रहे, कि क्या इस चीज में सफलता मिल रही है। जहां तक मेरा विचार है, बम्बई प्रांत में नशेबन्दी के पहले इससे १८ करोड़ रुपये की आमदनी थी, और अब उस पर तीन करोड़ रुपये के लगभग खर्च किया जाता है। इस तरह से २१ करोड़ रुपया निकल जाए, फिर भी यह सोचना कि नशेबन्दी कायम रहे, यह कहां की बुद्धिमानी है? इस बात को भी सदन के सम्मुख रखना चाहता हूं। एक समय था जब हम शराब की दूकानों के सामने पिकेटिंग किया करते थे, जब कि लोग वहां जाया करते थे, आज पिकेटिंग करने का सवाल नहीं है, हम एक कलम से विदेशी शराब को बन्द कर सकते हैं, शराब हमारे जीवन के लिये कोई उपयोगी चीज नहीं है, इस लिए एक कलम से विदेशी शराब बन्द हो सकती है, एक शराब क्या, जितने भी नशे हैं उन सब के लिये इस प्रकार की व्यवस्था हो सकती है, लेकिन मैं जानता हूं कि इसके सिलसिले में अनेक प्रकार के ठेके होते हैं। जो ठेका गत वर्ष १० हजार ६० पर नीलाम हुआ था, दूसरे वर्ष इस बात की कोशिश की जाती है कि वही ठेका २५ हजार, ३० हजार और ५० हजार ६० पर नीलाम किया जाए। मैं पूछता हूं कि अगर वह ठेका २०, २५ का

५० हजार ६० पर नीलाम होगा तो क्या नीलम शराब नहीं पिएंगे ? बहुतों पिएंगे ही, घासली नहीं तो पानी मिला कर पिएंगे । स्पष्ट बात यह है कि अगर नशेबन्दी करनी है तो नशे के श्रोत को बन्द कर दीजिए । इस तरह से आपके करोड़ों रुपये के डालरों की खपत बन्द हो जायेगी ।

इसके साथ साथ आप देशी शराब, अफीम, गांजा और दुनियां भर के जो दूसरे नशे हैं, उन के लिये गवर्नमेंट की तरफ से दूकान खोलिए, जो हफ्ते में केवल चार दिन खुल, एक दिन के बाद एक दिन बन्द रहें, दस बजे दूकानें खुलें और चार बजे बन्द हो जायें । वह सारे आदमियों के लिये खुली रहें । साथ ही सारे प्रदेशों में एक ही भाव उन का रहे । थोड़े समय पहले बरेली में भाग ६ ६० ४ आ० प्रति सेर थी और शाहजहांपुर में भाग १५ ६० सेर थी । दोनों में केवल ५० मील का डिस्टेंस है, लेकिन एक जगह पर भाव ६ ६० ४ आ० था और दूसरी जगह पर १५ ६० था । इस प्रकार की बातें होने से हमारे यहां की कार्य कुशलता के मानचिन्दु पर बढ़ा लगता है । मैं सरकार से कहूंगा कि हमें नशेबन्दी के सवाल पर फिर से गौर करना चाहिये जिस से हमारे देश के आदमी दुःख पा रहे हैं । आज लोग स्पिरिट पी रहे हैं । इसी प्रकार की और चीजें वह इस्तेमाल कर रहे हैं, जिन्हें सुन कर भयंकरता प्रतीत होती है । मैं खुद जानता हूं, शाहजहांपुर म्युनिसिपल बोर्ड का चेयरमैन था । मेरे सामने एक डेपुटेशन आया, उसमें बहुत सी महिलायें आईं । उन्होंने हमारे सामने आकर कहा कि उनके आदमियों की तनख्वाहें उनको दी जाएं । मैंने कहा कि ऐसा कोई कानून नहीं है, जो नौकर है उसे ही तनख्वाह दी जा सकती है । उन्होंने कहा कि जब हम उनको रुपये देते हैं तो वे स्पिरिट पी लेते हैं ।

एक सामनीय सचस्य । कौन लोग वे ?

श्री बि० च० सेठ : वह मेहतर बं । मैं निवेदन करना चाहता हूं कि जिस वक़्त उन्होंने मुझ से आकर कहा तब मुझे पहली दफा पता चला कि लोग शराब न मिलने पर मैथिलेटेड स्पिरिट जैसी चीजें भी इस्तेमाल कर लेते हैं । ऐसी हिन्दुस्तान की दशा है कि एक तरफ तो जगह जगह पर देशी शराब बनाई जा रही है, दुसरी ओर हम महात्मा गांधी जैसी पवित्र आत्मा की दुहाई देकर शराब-बन्दी की मांग कर के देश का बड़ा भारी नुःसान कर रहे हैं । अगर इस नुकसान को एक तरफ रक्खा जाय तो मालूम पड़ेगा कि हम २१ करोड़ रुपया वार्षिक एक प्रांत में खो रहे हैं जो कि सारे का सारा सरकार की पंच वर्षीय योजना में काम आ सकता था । परन्तु ऐसा न करके हम शराबबन्दी में जुटे रहें और दूसरे देशों से शराब बराबर आती रहे तो यही होगा कि शराब देश में आती रहेगी और हमारी जो आवश्यकताएं हैं उन पर तात्कालिक टैक्स लगेगा । इस तरह से तो कभी भी शराब बन्द नहीं हो सकती, वह फैलती ही जाएगी ।

इन शब्दों को कहने के बाद मैं दो चार प्रपोज़िशन देना चाहता हूं । किसी भी राज्य शासन के अन्दर जब तक चार बातें न पैदा हों तब तक यमं उसे सफल शासन मानने के लिए तैयार नहीं हूं । मैं ही नहीं बल्कि संसार की जितनी सम्य जातियां हैं, पढ़े लिखे लोग हैं, जब तक सरकार मानव की चार जरूरतों की पूरी व्यवस्था न करे, उस को कोई भी अच्छा नहीं कहेगा । सब से पहले देश के वास्ते भोजन का प्रबन्ध होना चाहिये, सरकार सारे देश के भोजन की व्यवस्था कर सके, उसके बाद दुसरा साधन है यातायात । आज शहरों में, दिल्ली में गाड़ियां दौड़ें, टैक्सी चले, इससे हमारे देश को आप सुखीं नहीं कर सकते, यहाँ बिमान दौड़ें, उससे कोई लाभ नहीं हो सकता है । आज हमारे देश में कई एरियाज ऐसे हैं जहाँ पर ५०, ५० मील तक कोई आने जाने के साधन नहीं है । तो

[बी बि० चे० संठ]

दूसरा आवश्यक साधन यातायात का है जो कि एक मानव को दूसरे मानव के पास पहुंचाने में समर्थ हो सके। तीसरी चीज हमारी शिक्षा व्यवस्था है। बिना इसके हम कोई प्रचार कार्य नहीं कर सकते, हम लोगों पर कोई प्रभाव नहीं डाल सकते कि यह द्वितीय पंचवर्षीय योजना हमारी नेशनल आवश्यकता है, और इस में देश का पूरा पूरा सहयोग होना चाहिये। अतः हमारी शिक्षा की पूरी पूरी व्यवस्था होना चाहिये। चौथी बात यह है कि हमारे लिये शोधधियों का प्रबन्ध होना चाहिये। मैंने चुनाव के सिलसिले में काफी दौरा किया है। देहातों की स्थिति यह है कि ईश्वर न करे अगर किसी का बच्चा छत से गिर जाय या दरख्त से गिर जाय तो किसी भी अस्पताल में पहुंचने के लिये उसको २४ घंटे का समय लगेगा। ऐसी दुरवस्था है देश के सामने। तो मैं यह कहना चाहता हूँ कि इन चार मौलिक चीजों की ओर इस बजट में ध्यान नहीं दिया गया है। दूसरी चीजों पर ध्यान दिया जाता है। हमारी अन्तर्राष्ट्रीय स्थािति बड़ इस ओर बहुत ध्यान दिया जाता है, यदि हमारा देश समृद्ध होगा, यदि हमारे देश में यातायात, शिक्षा, चिकित्सा, आदि का अच्छा प्रबन्ध होगा तो जो स्थािति आज हम बरसों में बना पाते हैं उसको चार दिन में अन्तर्राष्ट्रीय जगत में बना लेंगे। पहले हमारे घर का प्रबन्ध ठीक होना चाहिये। इस ओर ध्यान नहीं दिया जाता पर दूसरी बड़ी बड़ी स्कीमों पर रुपया खर्च किया जा रहा है।

यहाँ पर मैं एक बड़ी उसलेखनीय बात कहना चाहता हूँ जिसका जिक्र न राष्ट्रपति के भाषण में है, न दूसरी पंचवर्षीय योजना में है और न उस बजट में है जो कि वित्त मंत्री ने पेश किया है। यह गोधन है। पहले जो रिपोर्ट छपी थी उसमें गोधन से होन वाली आमदनी १० अरब अनुमान की गयी है। बाद में जो रिपोर्ट छपी है उस में यह ६ अरब

६४ करोड़ दिखायी गयी है। यह अन्तर कैसे आ गया। इसके अलावा जो बैल खेतों में काम करते हैं उनके श्रम का कोई मूल्य नहीं लगाया गया है। अगर बैलों के श्रम के मूल्य को भी लगाया जाय तो हमारे गोवंश की आदनी दस अरब बैठगी। यह आमदनी देश में सबसे बड़ी है। रेलों से तीन अरब की आमदनी होती है। रेलों के लिये वित्त मंत्री ने दूसरी पंचवर्षीय योजना में १३ अरब की रकम रखी है परन्तु गोवंश की रक्षा के लिये ४८ या ५६ करोड़ ही रखा गया है। हमारे देश की धार्मिकता का मानबिन्दु गोरक्षा है। हमारी सरकार बार बार कहती है कि हम देश की भावना के अनुकूल वातावरण पैदा करेंगे। परन्तु इस दिशा में सरकार क्या कर रही है? मैं भी कुछ समय पहले कांग्रेसी था। मैं अपने दूसरे साथियों से जो उस तरफ हूँ। पूछना चाहता हूँ कि उनके हृदय में क्या भावना पैदा होती होगी जब वे देखते होंगे कि गोरक्षा के लिय कितन कम साधन हैं सरकार बड़ी बड़ी योजनाओं के लिये धन रखती है परन्तु देश की मौलिक आवश्यकताओं की ओर ध्यान नहीं देती। जब सरकार हमारे धार्मिक भावनाओं का आदर नहीं करती तो हम कैसे कह सकते हैं कि यह सरकार देश की भावनाओं का प्रतिनिधित्व करती है या देश के सामने कोई नया नक्शा लाने की कोशिश कर रही है।

हमारे पुनर्वास मंत्रालय के मंत्री महोदय श्री खन्ना जी न कहा था कि पुरुषाधियों को जो कर्ज दिया गया था उस पर ब्याज नहीं लिया जायेगा। इस संबंध में मैं यह निवेदन करना चाहता हूँ कि सरकार को इस वचन का पालन करना चाहिय क्योंकि यदि सरकार का नैतिक स्तर ऊँचा नहीं होगा तो जनता का नैतिक स्तर भी गिर जायेगा। जब एक मंत्री महोदय अपने वचन की रक्षा नहीं करेंगे तो साधारण आदमी भी अपने वचन की रक्षा करने की चिन्ता नहीं करेगा।

इन शब्दों के साथ मैं सदन से और सरकार से अनुरोध करूँगा कि जो कुछ एक मंत्री कहता है उसको सरकार द्वारा पूरा किया जाना चाहिये चाहे वैसे करने में हमको अपने बजट में कोई तबदीली ही क्यों न करनी पड़े। किसी भी मंत्री के मुँह से जो बात निकले उसे पूरा अवश्य किया जाना चाहिये।

इन शब्दों के साथ मैं आपको धन्यवाद देते हुए अपना भाषण समाप्त करता हूँ।

**श्री राखेलाल व्यास (उज्जैन) :** सभापति जी, जो बजट पेश किया गया है मैं उसका स्वागत करता हूँ और जिस दिलेरी और साहस से वित्तमंत्री ने उसे पेश किया है उसके लिए मैं आपको बधाई देता हूँ।

यह बजट हमारी योजना का एक अभिन्न अंग है। जिस तरह से कि शरीर में आत्मा होती है और उसके लिए स्वस्थ शरीर की जरूरत होती है उसी तरह से इस योजना को जिसे कि हमने स्वीकार किया है सफलतापूर्वक पूरा करने के लिए यह जरूरी है कि अर्थ की व्यवस्था पर्याप्त रूप में हो। जिस समय हमने योजना को स्वीकार किया था उस समय भी देश की आर्थिक स्थिति हमारे सामने थी और हम जानते थे कि करीब साढ़े चार सौ करोड़ रुपया हमको टैक्सों द्वारा जुटाना होगा। और इसके बाद भी चार करोड़ की व्यवस्था करना शेष रह जाता था। तो इन टैक्सों का भ्राना कोई आश्चर्य की बात नहीं है। इस परिस्थिति के लिए सारे देश को काफी समय पहले से तैयार किया जाता रहा है और ऐसा वातावरण पैदा किया गया था कि चुनाव के बाद जो बजट भ्राने वाला है उसमें काफी टैक्स लगने वाले हैं। मैं समझता हूँ कि सरकार ने काफी समय पहले से लोगों को इसके लिए तैयार कर लिया था।

टैक्सों के सिलसिले में यहां पर हिन्दुस्तान की आम जनता का और गरीब

का बहुत नाम लिया जाता है और कहा जाता है कि आम जनता में और गरीबों में इन टैक्सों के कारण बड़ा असंतोष है। मैं निवेदन करना चाहता हूँ कि जन साधारण इस बात का विचार नहीं करता है कि एक पैसा या दो पैसा या एक रुपया साल में बचायेगा तो कितना बचा लेगा। उनका नाम लेकर जो लोग यहां बात करते हैं उनको वास्तविक गरीबी का अनुभव नहीं है। मैं मानता हूँ कि जो लोग गरीबी में रहते हैं उनको काफी तकलीफ है। उनके नाम पर कहा जाता है कि पोस्टकार्ड की जो तीन पैसे से चार पैसे कीमत कर दी गयी इससे उनको बहुत तकलीफ होगी। पर मैं पूछना चाहता हूँ कि देहात में रहने वाला मजदूर साल भर में कितने पोस्टकार्ड लिखता है। यदि कोई विचार करे तो उसको पता चलेगा कि देहात में रहने वाला मजदूर महीने दो महीने में एकदो पोस्टकार्ड लिखता है। कारण यह है कि बहुत कम लोग लिख पाते हैं। देश में जितने पोस्टकार्ड बिकते हैं उनसे अनुमान लगाया जा सकता है कि प्रति व्यक्ति पीछे साल में कितने पोस्टकार्ड खर्च होते हैं। आज जो पोस्टकार्ड की कीमत ५ नये पैसे से ६ नये पैसे हो गयी है इससे कोई बड़ा फर्क नहीं पड़ता है। सच बात तो यह है कि इस योजना को सफलता पूर्वक भागे बढ़ाने के बजाये देश में प्रतिकूल वातावरण पैदा करना और इस योजना को असफल बनाने की चेष्टा करना यह कुछ लोगों की आदत सी हो गयी है।

मैंने जो कल भाषण सुने और आज भी सुने, तो उनको सुनकर मुझे बहुत आश्चर्य हुआ। ऐसा भालूम होता था कि डांगे साहब और भदोरिया साहब अभी भी चुनाव की गर्मी को दूर नहीं कर सके हैं और अभी भी उनमें यह गर्मी समाई हुई है। वे इस तरह से भाषण कर रहे थे जैसे कोई बोट लेने के लिए भाषण किया करता है। आज हमारे कुर्गुं नेता आचार्य कृपालानी जी ने शासन व्यवस्था

## [श्री राधेलाल व्यास]

का तथा शासन पद्धति का काफी मज़ाक उड़ाया है और मज़ाक के तौर पर कई बातें कही हैं। मैं इस बात को मानता हूँ कि सुधार की आवश्यकता है और सुधार किया जाना चाहिए। कुछ कमियाँ हैं जिनको दूर किया जाना चाहिए। जहाँ पर सुधार नहीं हो रहा है उसके भी कुछ कारण हो सकते हैं और उस पर भी हम लोगों को विचार करना चाहिए। लेकिन यह कहना कि ग्राम जनता टैक्सों के खिलाफ है, मेरे विचार में मही नहीं है। आज हमारे फाइनेंस मिनिस्टर साहब लोगों को इन टैक्सों के बारे में समझाय भी रहे हैं उन्होंने शुरू शुरू में जो भाषण दिया था जब उन्होंने बजट को पेश किया था और उसके बाद राज्य सभा में वाद विवाद की समाप्ति पर जो उन्होंने भाषण दिया और जो किताबें हमको भेजीं उनको पढ़ने के बाद जैसा कि उन्होंने बताया लोगों के विचार बदले हैं। लोगों की समझ में यह चीज आ गई है। आज जरूरत इस बात की है कि हम सब सहयोग करें। विरोधियों का यह काम नहीं है कि वे, विरोध करते जायें। हम चाहते हैं कि जो अच्छे सुझाव, जो कंस्ट्रक्टिव सुझाव वे दे सकते हैं दें। खर्च में कमी करने के जो सुझाव उनके पास हैं, हम चाहते हैं वे उनकी हमारे सामने रखें। लेकिन बाहर जा कर लोगों में बंदासनी फैलाना और यह, प्रचार करना कि उन्हें बगावत करनी चाहिये, विरोध करना चाहिये, उन्हें सहयोग नहीं करना चाहिये, यह किसी भी देश के लिये अच्छी बात नहीं है। आज हमारा देश जीवन मरण के दौर में से गुजर रहा है। आज हमारी खाद्यसमस्या सूधरने के बजाये बिगड़ती जा रही है। आज हमारी आर्थिक स्थिति जो है वह इस लिए खराब होती जा रही है क्योंकि हमें डिफेंस पर फौजी तैयारी पर काफी खर्च करना पड़ रहा है क्योंकि हमारे विरोधी काफी फौजी तैयारियाँ कर रहे हैं। ऐसे समय में देश के अन्दर ज्यादा से ज्यादा सद्भाव ज्यादा से ज्यादा एकता,

ज्यादा से ज्यादा मेल मिलाप और ज्यादा से ज्यादा सहयोग की आवश्यकता है। ऐसे समय में अगर हमारे विरोधी इस तरह का वातावरण यहाँ और बाहर भी पैदा करें तो इसे देश के लिए दुर्भाग्यपूर्ण हो कहा जा सकता है, इससे अधिक कुछ नहीं।

श्रीमान जी माननीय अर्थ मंत्री जी ने अपने भाषण में कर निर्धारण की नीति के चार पहलू बताए हैं। उन पर तो बहुत कम चर्चा हुई है और उस दृष्टि से नहीं सोचा जाता है लेकिन जो टैक्स लगाये गये हैं उन पर ही ज्यादा ध्यान केन्द्रित किया जाता है यही देखा जाता है कि क्या वे वाजिब हैं या नहीं मैं समझता हूँ कि लोगों में, ज्यादा पैदा करना और बचत करने की भावना को पैदा करना बहुत जरूरी है। यह जरूर है कि कम टैक्स को कुछ कम किया गया है, सरबार्ज कुछ कम किया गया है, सुपरटैक्स कुछ कम किया गया है। लेकिन इस सब का उद्देश्य क्या है। क्या उद्देश्य उद्देश्य उन लोगों को रियायत देना है या ज्यादा आमदनी बढ़ाना है? जब हम को वैल्यू टैक्स लगाना है, एक्सपेंडिचर टैक्स लगाना है, आगे जाकर गिफ्ट टैक्स भी लगाना है, तो उनके पास क्या गुंजाइश रह जायगी? आज कहा जाता है कि गरीबों की तरफ ध्यान नहीं दिया जा रहा है और बड़ों को राहत पहुँचाई जा रही है। मैं पूछना चाहता हूँ कि क्या यह हमेशा के लिए है हमने तो यह पालिसी तय कर ली है कि हम धीरे धीरे उनको भी इधर ले आयेगें, उनकी आमदनी को कम करेंगे, उनकी जो जायदाद है, उसको कम करेंगे, उनकी जो सम्पत्ति है, उसको कम करेंगे, जो इनकम में बहुत बढ़ा गैप है, उसको कम करेंगे। ये जो चीजें हैं ये एक दम से नहीं हो सकती हैं धीरे धीरे होंगी। साथ ही साथ हमें यह भी देखना है कि टैक्स भी लोगों पर लगे और ज्यादा से ज्यादा कमायें और ज्यादा से ज्यादा बचायें। इस तरह से जो पालिसी सरकार ने निर्धारित की है मैं नहीं समझता कि उसके गुणो-घनगुणों पर अगर सोचें

धीर उन पर बगैर चर्चा किये बगैर भली प्रकार टैक्सों पर विचार किये, बाद-विवाद करना धीर टीका टिप्पणी करना, उपयुक्त होगा। इसको मैं उपयोगी भी नहीं समझता हूँ।

हमारे मित्र डांगे साहब ने कहा कि टैक्स लगाने की क्या जरूरत है। रुपया कमाने के दूसरे तरीके भी हो सकते हैं और सरकार उनको अपना सकती है। उनका मुझाब था कि राष्ट्रीयकरण कर लिया जाना चाहिये और जिन इंडस्ट्रीज का राष्ट्रीयकरण होना चाहिये, उनमें उन्होंने टैक्सटाइल इंडस्ट्री, बैंकिंग, टी आदि का जिक्र किया है। जहां तक टी इंडस्ट्री का सवाल है उसमें बहुत कुछ विदेशी पूंजी लगी हुई है और इस समय शासन की नीति यह है कि विदेशों से जितनी अधिक पूंजी भारत में आ सके उतना ही अच्छा है। अगर कहीं पर थोड़ी बहुत पूंजी लगी है उसको भी आप समाप्त कर देंगे तो मैं पूछना चाहता हूँ कि विदेशों से कौन पागल या बेवकूफ यहां आकर पूंजी लगाने को तैयार होगा। वे लोग आप पर कैसे विश्वास करेंगे। इस वास्ते गवर्नमेंट उसको हाथ लगाना नहीं चाहती है। हमारा मुल्क एक अन्डर डिवेलेप्ड मुल्क है। इस वास्ते हमारे लिये यह बहुत जरूरी है कि हम अधिक से अधिक विदेशी पूंजी का स्वागत करें। जो भी देश यहां पूंजी लगाना चाहता है, चाहे वह अमरीका हो, इंग्लैंड हो या रूस हो, हम उसका स्वागत करेंगे। रूस ने यहां पर स्टील प्लांट लगाने की प्रोपोजल बनाई है और वह लगाने भी जा रहा है। हम इसका स्वागत करते हैं। सब की तरफ हमारा हाथ बढ़ा हुआ है, अगर कोई हमारी मदद करना चाहता है तो वह कर सकता है लेकिन शर्त यह है कि यह सब कुछ हमारी नीति के अनुसार होना चाहिये। हम किसी के दास बन कर नहीं रहना चाहते। हम अपने सिद्धांतों को त्यागना नहीं चाहते और इन सिद्धांतों के अन्दर रहते हुये अगर कोई हमारी मदद करता है तो हम उस मदद का स्वागत करेंगे।

जहां तक टैक्सटाइल इंडस्ट्री का सवाल है, दुनिया की टैक्सटाइल इंडस्ट्री के मुकाबले में हिन्दुस्तान की यह इंडस्ट्री बहुत पुरानी हो चुकी है। इस सड़ी गली चीज को अगर सरकार अपने हाथों में लेती है तो उसको करोड़ों ग्रीन रूबों का मुआवजा देना होगा और इसको मैं बुद्धिमानी की बात नहीं मानता हूँ। हमने अपना संविधान बनाया है और उसके अनुसार हम बिना मुआवजा दिये किसी चीज को नहीं ले सकते हैं। इस संविधान को हम इतनी जल्दी बदल भी नहीं सकते हैं। हम चोरी छिपे और सीना झपटी से कोई काम नहीं करना चाहते हैं। इस वास्ते हम यह बवाल अपने ऊपर क्यों लें। हमारे पास इतना रुपया बतौर मुआवजे के देने के लिये भी नहीं है। साथ ही साथ मैं आपको एक मिसाल भी देना चाहता हूँ और यह मिसाल राष्ट्रीयकरण की हुई एक इंडस्ट्री की है। मैं इससे पहले यह कहना चाहता हूँ कि जब तक लोग शिक्षित नहीं होंगे, लोगों का मराल ऊंचा नहीं उठेगा, तब तक हमारा यह राष्ट्रीयकरण का प्रयोग सफल नहीं हो सकता और इसके परिणाम सुखद नहीं हो सकते। मैं कई बार ० डी० टी० एस० की बसों में गया हूँ जो नचशा, मैंने वहां देखा है उसको देखकर मुझे दुःख हुआ है। मैंने देखा है कि कंडक्टर मुसाफिरों को बहुत धीरे धीरे टिकट देते हैं और जहां बस स्टॉप आ जाता है और लोग उतरने लगते हैं तो पैसे ले लेते हैं और टिकट नहीं देते हैं। इस चीज को प्रकसर मैंने देखा है। वह कुछ को टिकट दे देता है और कुछ पैसे जब मैं रख लेता है और टिकट ही नहीं देता है। जब तक हम राष्ट्रीयकृत उद्योग में देश के तथा समाज के हित को प्राथमिकता नहीं देंगे और अपने मतलब को ही सिद्ध करेंगे तब तक यह प्रयोग सफल नहीं हो सकता है। हमने इम्पीरियल बैंक को नेशनलाइज कर दिया है, इनफ़ोर्श को नेशनलाइज कर लिया है। आज जरूरत इस बात की है कि हम इनको हजम कर लें। साथ ही साथ जो कि इंडस्ट्रीज हैं, जो पब्लिक



## [श्री राबेसाल व्यास]

सैक्टर में हैं, उसको हमें चाहिए कि हम अच्छी तरह से चला लें। ऐसा करके ही मैं समझता हूँ हम देश का हित कर सकेंगे। इन सब का भी राष्ट्रीयकरण होगा और कोई भी बचने वाला नहीं है, यह भी साफ़ तौर पर समझ लिया जाना चाहिये। हमने जो सिद्धांत मंजूर किया है, जो समाजवादी व्यवस्था का स्थापना की बात को मंजूर किया है, उसके अनुसार हम किसी को छोड़ने वाले नहीं हैं। हाँ इतना जरूर है कि समय लगेगा। आखिर ये सब चीजें हो कर ही रहेंगी। एक्सपेंडिचर टैक्स और वैल्यू टैक्स का जिक्र हमारी पंच वर्षीय योजना में है और इस लिये उसका विरोध करने का सवाल ही नहीं है। लेकिन जो टैक्स हम लगाते हैं, उनसे लोग बचने की कोशिश करते हैं और बहुत होशियारी से बच भी निकलते हैं। इस चीज को रोकने का मैं एक सुझाव आपके सामने रखना चाहता हूँ। दिवाली के रोज, या पहली जनवरी के रोज या पहली अप्रैल के रोज या कोई और तारीख़ मूक़र कर दी जाए उस रोज जो इनकम टैक्स देने वाले हैं या दूसरे टैक्स जो देने वाले हैं उनको उस रोज इनकम टैक्स के दफ़्तर जाकर, या कोलेक्टर के दफ़्तर जाकर, या तहसीलदार के दफ़्तर जाकर अपनी बही खातों पर सील लगवानी चाहिये। यह जो व्यापारी वर्ग है, वह बहुत होशियार वर्ग है। ये लोग दो तरह के बही खाते रखते हैं। जिन बही खातों को दिखा कर ये टैक्स देते हैं वे बही खाते तो दूसरे होते हैं और जो अपने मतलब के बही खाते रखते हैं और ही होते हैं और जो अपने मतलब के बही खाते रखते हैं वे और ही होते हैं। इसके साथ साथ समय समय पर जाकर के इनको अपने रोकड़ का तथा बही खातों का ऑडिटिंग करवाते रहना चाहिये। वे लोग अगर जाकर के उन पर सिगनेचर्स कर दिया करें तो कुछ बचत हो सकेगी नहीं तो मैं समझता हूँ कि उसमें भी बहुत कुछ गोलमाल हो जाने की संभावना है।

जहां तक टैक्सों का सवाल है मैं पहले ही निवेदन कर चुका हूँ कि देश की आम जनता के हित के लिये अगर टैक्स देने का सवाल हो तो इस देश में ऐसे लोगों की कमी नहीं है जो धन तो क्या अतना सब कुछ और अपनी जान भी देश के भले के लिये देने को तैयार हो जायेंगे। शिकायत जनता को टैक्स देने के बारे में नहीं है बल्कि जो शिकायत है वह यह है कि टैक्स वसूल करने की पद्धति से उनको तकलीफ़ होती है। सेल्स टैक्स की ही मिसाल ले लीजिये। एक गरीब व्यापारी जो कि पढ़ा लिखा नहीं है उसके सामने समस्या यह रहती है कि वह कैसे बिल बनाये और इतनी उसकी हैसियत नहीं है कि उसके वास्ते वह कोई मुनीम या गुमाशता रखे। उसको इस सेल्स टैक्स के लिये हिसाब किताब रखने में दिक्कत होती है। और इस कारण वह शासक वर्ग के प्रति असन्तुष्ट रहता है। हमारे विरोधी मित्र सरकार की आलोचना करते हुये कहते हैं कि गवर्नमेंट जनता से टैक्स तो लेती है लेकिन जनता को जो राहत पहुंचनी चाहिये वह नहीं मिलती है। कहते हैं कि आज अदालतों में क्या हो रहा है। वहां पर न्याय सुलभ नहीं है और रिश्वत-खोरी का बाजार वहां पर गर्म है इससे कोई इंकार नहीं कर सकता। समय समय पर कई कानून बनाये गये और संशोधन किये गये। होम मिनिस्टर साहब ने ऐलान किया कि हम इसको खत्म करना चाहते हैं लेकिन हम देखते हैं कि जैसे जैसे इलाज किया बैसे से मर्ज बढ़ता चला गया। आखिर कार इस बीमारी का अन्त तो होना ही चाहिये। और उसके लिये आज शुरूआत होनी चाहिये ताकि वह बीमारी हमारे बीच से हटे।

आज हम देखते हैं कि हमारे प्रशासन में एनएफ़िशियेंसी बहुत ज्यादा है। काफी कर्मचारी बड़ गये हैं लेकिन फिर भी काम जितना हुआ चाहिये नहीं होता है और टाइम बहुत लगता है। शासन के ढांचे में सुधार नितान्त आवश्यक

है। आप जमना से टैक्स वसूल करें लेकिन साथ ही यह भी देखें कि उसका उचित रूप में उपयोग होता है।

हमारा लक्ष्य इस देश में समाजवादी समाज की स्थापना का है लेकिन हम देख रहे हैं कि हमारा कदम उस ओर न उठा कर उलटी ओर और गलत दिशा की ओर उठ रहा है। उदाहरणार्थ मैं आपको बतलाऊँ कि भूपाल जो कि नये मध्य प्रदेश की राजधानी बना है वहाँ पर काफी नई इमारतें बनाने की जरूरत पलदेख है। ठीक है दफ्तरों के वास्ते और सरकारी कर्मचारियों के लिये जो वहाँ पर जायें उनके रहने के वास्ते आप छोटी छोटी काम लायक इमारतें बनायें लेकिन उसके साथ हम यह भी देख रहे हैं कि वहाँ पर बड़े घरों के वास्ते मिनिस्टर्स और सेक्रेटरीज के वास्ते १ लाख ८० हजार के बंगले बनाने की योजना है। अब यह कैसी समाजवादी समाज आप देश में कायम करने जा रहे हैं। कि एक आदमी तो दो कमरे के मामूली मकान में रहे और दूसरा आदमी ८, १० कमरों वाले बंगले में रहे, एक आदमी ८, १० हजार के मकान में रहे और दूसरा आदमी ६०, ७० हजार की लागत वाले आलीशान बंगले में रहे? मैं चाहता हूँ कि हम जरा रुक कर देखें कि आखिर हम किधर बढ़े चले जा रहे हैं और क्या वाकई हम सही दिशा में जा रहे हैं। मेरी समझ में यह रास्ता हमें उस समाजवादी समाज की ओर नहीं ले जाता जो कि हम यहाँ पर कायम करना चाहते हैं।

श्रीमान्, हमारे देश की खाद्य समस्या बंशाक आज गम्भीर है और यह सही है कि जब तक देश में खाने और कपड़ों की व्यवस्था न हो श्रमियों में कार्य करने और आगे बढ़ने के लिये उत्साह नहीं पैदा हो सकता है। यह दुर्भाग्य का विषय है कि १० वर्ष के बाद भी हमारे देश की खाद्य समस्या नहीं सुधर सकी है और इस पर हमें काफी गम्भीरता से विचार करना चाहिये। हमारे मंत्री महोदय ने २५ करोड़ रुपया सबसिडी देने के लिये

रखा है लेकिन उससे कोई नतीजा निकलने वाला नहीं है। अगर २५ करोड़ आदमियों ने फायदा उठाया तो १, १ रुपया की आद १ सालाना सबसिडी मिलेगी। सबसिडी बाहरों में ज्यादा मिलती है। मैं मालवे के बारे में बतलाना चाहता हूँ कि वहाँ पर गेहूँ रुपये का २ सेर मिलता है और सबसिडी का गेहूँ साढ़े १६ और साढ़े १४ रुपये मन मिलता है और जब ऐसी हालत है तब उसका नतीजा यह होने वाला है कि यह २५ करोड़ रुपया बिल्कुल बेकार जाने वाला है। मसमझता हूँ कि २५ करोड़ रुपये सबसिडी में देने के बजाय अपनी खाद्य समस्या को ठीक से सम्हालना चाहिये और उसके लिये तरीका यह है कि आज देश में कितनी ही जगहों पर ओले पड़ गये हैं और उनको बीज नहीं मिल रहा है। मेरे निर्वाचन क्षेत्र में एक गांव है जहाँ कि दस किसानों के खेतों में तो ओले पड़े और उन दसों किसानों की फसल बिल्कुल चौपट हो गई लेकिन उसी गांव के कुछ किसानों का बिल्कुल नुकसान नहीं हुआ। मुरैना जिले में ३०, ४० गांवों के अन्दर भारी बाढ़ आ जाने के फलस्वरूप फसल नष्ट हो गई और बीज बिल्कुल नहीं रहे। आज किसानों की जरूरत वह है कि उनको बीज मिले और समय पर मिले और अब जून के महीने में वर्ष होने वाली है और मेरा सुझाव है कि सरकार उस २५ करोड़ रुपये के बीज खरीद ले और किसानों को उनकी जरूरत के अनुसार एक योजना बना कर दे और यह ऐसी योजना है जिसमें कोई नुकसान का सवाल ही नहीं है। बीज किसानों को उधार दिया जाय और उनसे सबाया वसूल कर लिया जाय और किसान सबाया बढ़ी खुशी से देंगे। किसान एक रुपये के बजाय सरकार को सबा रुपया सहर्ष दे देगा और वह गवर्नमेंट की तारीफ करेगा। किसानों को बीज मुहय्या करके सरकार उनकी बहुत बड़ी मदद करेगी और मैं समझता हूँ कि खाद्य समस्या भी इस तरह देश की उपलब्धतापूर्वक हल हो सकेगी।

## [श्री राधेसास व्यास]

मैं अपने जाली अनुभव से कहना चाहता हूँ कि सन् १९४८ में मध्यप्रदेश में गेहूँ में रोली लग गई थी, हमने उस वक़्त एक करोड़ रुपये के बीज खरीदे। २२ रुपये मन पंजाब से लिया जब कि कंट्रोल नहीं था और ३ रुपये मन उस पर खर्चा करके २५ रुपये मन हमें पड़ा। हम जानते थे कि किसान उसको खरीद नहीं सकेगा, उसके पास इतना पैसा नहीं है, इसलिये उसको रुपया नहीं दिया और उसको हमने बीज के लिये बीज दिया। हमने देखा कि जहाँ हमारे प्रदेश में अनाज की कमी हो रही थी साल भर में अनाज की कमी पूरी हो गई।

दूसरी बात यह है कि हमें गल्ले की निस्सत मूवमेंट कंट्रोल लागू करना चाहिये। होता यह है कि हमारे वहाँ का गेहूँ बम्बई और गुजरात लाद पर पहुँचाया जाता है और वहाँ पर बिकता है और जब हमारे वहाँ गल्ले की कमी अनुभव होती है तो हमारे यहाँ विदेशी गेहूँ ट्रांपोर्ट किया जाता है। मैं चाहता हूँ कि मूवमेंट कंट्रोल फिर से लागू करना चाहिये। कोई जरूरत नहीं है कि मध्य-प्रदेश, उत्तरप्रदेश, बिहार और पंजाब का गल्ला बाहर जाय और बाहर का विदेशी गेहूँ वहाँ पर लाया जाय। जितना गल्ला वहाँ की जरूरत को देखते हुये सरप्लस रहे उसको गवर्नमेंट खरीद ले और वह उस गल्ले को जहाँ पर जरूरत हो पहुँचाये।

अन्त में मैं केवल एक दो मिनट का समय और आपसे चाहूँगा। हमारी योजना का उद्देश्य जो है वह केवल पैसा एकत्रित करना और उससे जो टार्गेट्स हमने फिक्स किये हैं तय किये हैं उनको पूरा करना ही नहीं है, बल्कि उससे ज्यादा जरूरी चीज है जन साधारण में जाग्रती का भाव पैदा करना और उनका सहयोग लेना ताकि सब देश-वासी देश को उंचा उठाने के बास्ते तैयार हो जायें। यह हमारी योजना का उद्देश्य है

और मैं समझता हूँ कि इस पर ध्यान दिया जाना बहुत आवश्यक है। यह स्पष्ट बात है कि योजना बगैर जनसहयोग के सफल नहीं हो सकती है। मुझे अफसोस के साथ यह स्वीकार करना पड़ता है कि हमारी सरकार का ध्यान इस और जरा कम है।

मध्यभारत में डाकुओं की समस्या आज भी गम्भीर बनी हुई है और जनता की निरन्तर परेशानी का कारण बनी हुई है। एक मानसिंह वहाँ मर चुका है लेकिन उसके स्थान पर कई मानसिंह पैदा हो गये हैं जो कि जनता के जान और माल के लिये गम्भीर खतरा बने हुये हैं। लोग वहाँ पर बड़े परेशान हैं और आये दिन डाके डलते हैं और लोगों की नाक काटी जाती है तो कहीं उनके घर जला दिये जाते हैं और उनको मौत के घाट उतार दिया जाता है। मैं पूछना चाहता हूँ कि क्या यह केन्द्रीय सरकार का काम नहीं है कि अगर वहाँ की प्रांतीय सरकार डाकुओं की समस्या को सफलपूर्वक हल नहीं कर पा रही तो वह उसकी मदद करे और अपने वहाँ के विशेष अफसरों को डाकुओं का दमन करने के लिये भेजे ताकि यह डाकुओं का आतंक वहाँ खत्म हो।

उज्जैन की युनिवर्सिटी कायम करने के सम्बन्ध में आप जानते ही हैं कि हमको उसके वहाँ पर कायम करने के लिये कितना प्रयत्न करना पड़ा। उसके बारे में यहां पर बिल पास हुआ और एक ऐक्ट पास हुआ और उसका शिलान्यास भी हमारे गृह मंत्री पंडित गोविन्द बल्लभ पंत के कर कमलों द्वारा सम्पन्न हुआ लेकिन अभी तक कोई काम उस दिशा में शुरू नहीं हुआ है। इसी तरह बिक्रमी कीर्ति मंदिर की स्थापना को ले लीजिये, उसका शिलान्यास आज से पांच साल पहले हमारे राष्ट्रपति द्वारा हो चुका है लेकिन अभी तक हम देखते हैं कि वहाँ पर एक ईंट भी नहीं रखी गई है और उसकी भी योजना

जैसी की तैसी पड़ी हुई और उसमें कोई प्रगति नहीं हुई है। इसी तरह हम देखते हैं कि अपनी दो साल हुए पोलाटा-कॉनिक इस्टीम्यूट की बिल्डिंग के वास्ते रुपया मंजूर हुआ था। यह तो ठीक है कि इससे स्टेट का संबंध है, लेकिन मैं यह बतला रहा था कि जन सहयोग स्टेट की जिम्मेदारी जरूर है, लेकिन हम स्टेट और केन्द्र को घलगल नहीं कर सकते। आखिरकार, जनसहयोग लेना है तो वह उन्हीं कामों के लिये तो है जो वहां की समस्याएँ हैं। जनता देखती है कि उसका काम नहीं हो रहा है, जब कि दूसरी जगहों पर होता है, इस लिये वहां पर जन सहयोग नहीं मिलता।

अब मेरा समय खत्म हो गया है। इस लिये मैं आपका धन्यवाद देते हुये समाप्त करता हूँ।

**The Deputy Minister of Finance (Shri B. R. Bhagat):** Sir, since yesterday the House has been discussing the first Budget of the Second National Parliament. It is natural that every hon. Member is projecting his impressions of the constituencies from which he has been returned. When I speak on behalf of the Government, I also represent the impressions and the reactions of the people whom I represent. Before very long, I shall be able to point out, with facts and analysis, that some of the criticisms that they have hurled against the Budget proposals are of either misconceived or do not sustain any logic.

It is to refer to some of the minor points that I have taken my stand. The points of policy and bigger issues will be taken care of by the Finance Minister when he replies to the debate. Let me begin with the tax on bonus shares. I must confess that the agitation against the increase in the rate of bonus tax surprises me. This is a tax on the transfer of capital from the companies' reserves to the individual shareholders. If you single it out for criticism, there may be some logic. One has to see it from an integrated point of view and combine it with the dividend tax and

tax on capital gains. Last year, when the tax was introduced for the first time it was combined with the dividend tax because capitalisation of reserves enable the companies to escape dividend tax partly or wholly and it is necessary because dividend tax comes every year. It is in the nature of a recurring tax. Bonus tax is a tax on dividends in capitalised form. Therefore, it is neither iniquitous nor very excessive. It also prevents any shifting of the burden on capital gains either partly or wholly.

My hon. friend, Shri Morarka, raised a point about section 23A companies. He asked why relief had been given to them? Here again if you look at this tax singling it out, you will perhaps come to the view that there has been some inequity or that it seems to be a reactionary proposal. But, if you see it in an integrated picture, then, you will find that this is quite reasonable and fair. We have introduced a scheme of compulsory deposits of the reserves with the Government. This relief has been given mainly to industrial companies and the scheme of depositing a part of a company's surplus profits to a depreciation fund with the Government enables the Government to have a certain amount of control over the use of undistributed profits. Instead of the entire profit being distributed, only a part will be distributed now and the undistributed profit will come under the control of the Government if not utilised for development purposes under the Plan.

I shall now leave these two small points and come to the general line of criticism that has been heard against the taxation proposals.

**Shri Morarka (Jhunjhun):** May I say a word? That was not my criticism... (Interruptions.)

**Mr. Chairman:** He is not yielding.

**Shri Morarka:** And some hon. Members or a section of the House had made a strong criticism against lowering the rate at the higher limits. An-

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other feeling was strongly voiced against the lowering down the exemption limit from Rs. 4,200 to Rs. 3,000. Some felt that although the wealth tax and the expenditure tax had been imposed, full relief as per the proposals of Prof. Kaldor had not been given effect to. If you see the arguments of these sections, a large of them cancel each other.

If you go into the history of the exemption limit being raised upwards, you will find that it was not on grounds of equity or on grounds of incidence that these exemption limits were raised. The present limit of Rs. 4200 was fixed only in 1953-54. It used to be as low as Rs. 1,000 in 1931-32 till 1935-36. It was Rs. 2,000 in 1945-46 and it was Rs. 3,000 in 1948-49 and it was raised only in 1950.

Shri Thirumala Rao (Kakinada): What was the purchasing power of money at that time?

Shri B. R. Bhagat: There has been not much difference since 1950. It has been raised to Rs. 4,200 in 1949-50 purely on administrative grounds. The income-tax department was then under-staffed and criticisms were made against huge amount of arrears of the war period. In order to clear the arrears and give relief to the department, it was decided to raise the exemption limit to Rs. 4,200. Now, the arrears are very much under control and the administration of the department has improved very much recently. The staff has been augmented and I think the department will be in a position to take charge of a larger number of assesseses.

If you look at it from the angle of equity, you will find that as compared to other countries—both developed and undeveloped countries, this exemption limit of Rs. 3,000 is not very inequity. In absolute terms the exemption limit of Rs. 4,200 is nearly 15 times the average per capita income. In other countries the limit is sometimes less than the per capita income, and in any case never

more than three times the per capita income. The proposed limit of Rs. 3,000 works out to only ten times the per capita income.

Shri C. D. Pande: Sir, on a point of clarification.

Shri B. R. Bhagat: I am not yielding.

Mr. Chairman: Order, order. Unless the hon. Minister yields the hon. Member cannot put any questions now.

Shri B. R. Bhagat: Moreover, as the Plan proceeds it is expected that income will be generated in all sections including this income group as well. Therefore, it is but equitable that this income group also should pay their share of tax.

The Taxation Enquiry Commission also recommended the lowering of the exemption limit to Rs. 3,000. They were also of the opinion that for effective administration of income tax at all levels a considerably large number of persons should be on the list of assesseses. At the same time, Sir, particular care has to be taken to see that the incidence of tax on the small income group is not incommensurate with the tax-paying capacity of the persons affected. This has been secured by adopting suitably low rates, increasing allowances for married people and increasing limits for tax abatement, for provident fund contributions and life insurance premia. For example, the tax payable by a married person with an income of Rs. 3,000—this is the limit which some hon. Members have suggested—at the present rate comes to only Rs. 18 as against Rs. 93-7-0 payable by him in 1950. So, if you look at it from all angles, rationalisation has been introduced in the rates and the structure of the taxation system.

Now I come to the higher income brackets.

Shri C. D. Pande: may I put one question, Sir?

**Mr. Chairman:** This is not the way. The hon. Minister is not giving way. This is not a Question Hour. If any questions are to be put, after the hon. Minister has finished his speech I will permit hon. Members to do so. The hon. Minister is now proceeding to another point and the hon. Member is unnecessarily poking his nose. The thread of argument will be disturbed and he will be unnecessarily put off the track.

**Shri B. R. Bhagat:** Mr. Chairman. Sir, now coming to the criticism against reduction of tax rates on upper income brackets, it will be incorrect or unjust to form any adverse opinion about it considering purely from the income tax point of view. Under the proposed tax pattern, income tax does not stand by itself. It is supplemented by other taxes that have been introduced this year—I mean the wealth tax and the expenditure tax. To a large extent the reduction in income tax rates will be absorbed by the new levies. Indeed, in most cases of unearned incomes the total tax payable now—that is both income tax and wealth tax—will exceed the income tax under the old rates now payable. At the same time, a certain reduction income tax rate is unavoidable if the tax structure has to achieve some amount of flexibility.

Also, as the Finance Minister claims in his budget speech, this will plug some loopholes and will result in preventing some amount of evasion. It is not possible to give any accurate forecast. Already the estimates of evasion have varied in the opinion of various experts. But the advent of wealth tax and expenditure tax will, apart from making their own contribution to the revenues of the country, prove themselves effective in checking tax evasion to a reasonable extent. It is from this point of view that credit has been taken of an additional revenue of Rs. 5 crores in the Budget.

My hon. friend, Shri Somani made a point about wealth tax. He said that this tax will be inequitable and will act as a damper on the incen-

tives of the company. Both in law and practice a company is a distinct entity and possesses a juridical personality. He also referred that there will be an element of double taxation, because both the companies as well as some of the shareholders will pay. If you look at it from the point of view of income tax, well, there is an element of double taxation. But a company's income is primarily earned for distribution to shareholders, and when such income is initially taxed in the hands of the company there is a case for consequential relief to the shareholder if such income is included in the incomes of the shareholders. Wealth owned by a company, on the other hand, is neither owned by the shareholder as such nor distributed to him by the company. So the question of element of double taxation does not arise.

About the incidence of wealth tax or its acting as a damper on incentives for investments or capitalisation, the tax is so low, only half a per cent, that it is likely—as Prof. Kaldor himself has pointed out in his report—that in many cases this tax will be met out of the annual earnings of the company and it will not be a tax on the fixed assets as such. So far as unearned incomes are concerned, like rent from property etc., it might act, but I think that will be fair or quite reasonable from the point of view of our new policy, that we want that earned incomes should get preference over unearned incomes.

This leads me to one or two misconceptions that have arisen in the minds of certain hon. Members who gave vent to their feelings in this House yesterday. The hon. leader of the Communist Party said that textile industry is not passing on the excise duty on cloth because rebate is given on the third shift production. I must point out that this is wholly incorrect. The rebate is given not on the total production but only on the production in excess of that in the eight months previous to September, 1956. This rebate is only half an anna per

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square yard. The extra excise duty leviable on the basis of rate fixed in September, 1956 would be of the order of Rs. 30 crores, while the rebate on the excess production is hardly likely to exceed a very small fraction of this amount. Therefore, I think this does not need a greater explanation than that there is no justification for the view held by Shri Dange.

A very small misconception was given expression to by Shri S. K. Banerjee and Shrimati Ila Palchoudhuri. They said that the increase in excise duty on tea will make exports very difficult and we might lose our foreign markets because our tea would not be competitive. I think they have confused between export duty and excise duty which is not levied on the tea that is exported.

With these observations, Sir, on some of the specific issues that were raised, I come to a general point made by the hon. Member from Ranchi. He said that the burden on the middle class, which is an important section of the community, has considerably increased and should be reduced.

Sir, this is a very common line of criticism that has been levelled against the budget proposals. It is very difficult—even the statistics are not available—to prove how much and what is the effect of the quantum of the incidence on the middle classes. Only, we can make some general observations and as this is a general observation, I can meet it with another general observation. The hon. Member rather pleaded eloquently for reducing the burden on the middle classes. There were others who felt that the lower income group needs a special consideration. There were also some others who emphasised the disincentive of high taxation for people in higher income groups. I am sure that the hon. Member will agree that it is impossible to devise a tax

policy which hurts no one and yet raises adequate resources for the purpose of development. The sacrifices implicit in raising additional resources must be distributed equitably i.e. with due regard to the relative ability of different sections of society to bear the additional burden. To some extent, even the most equitable system of taxation is bound to impose some burden on the poor in a country where nearly everybody is poor. To talk in general terms, to say that indirect taxes are regressive or direct taxes are progressive or to use those general economic phraseologies, has no meaning in a country like India.

We have to see not only to the distribution of the tax burden but also see whether the taxes are used for the developmental activities and also, what the economists say, to see to the generation of income in various groups, or to use the technical term, to the input and output ratio. Even most advanced countries have not been able to establish any direct relationship between these things. It is very difficult to say specifically how much burden a tax on sugar, for instance, will add to the middle class or to the lower classes. We can only go by this, namely, that a tax on sugar will restrict consumption because there is elasticity in it, and, as a matter of fact, in the rural areas and in the lower income groups, people will resort to *fur* or *khandsari* and this may not be as iniquitous as it appears to be.

So, we have to go into the nature of each tax and see how the incomes are generated and then and then only we can specifically come to make any conclusion that by this tax system the middle classes are worse off or better off. But in my opinion, in a country like ours, it is really misleading to speak only of two sections or three sections which can bear enough additional burdens or less burdens or which cannot bear anything. There are gradations in regard to the ability to shoulder fresh burdens by way of taxation. Some

sections which are relatively very much better off must contribute more. Others which are not so well off, of course, should contribute less. What a taxation policy must try and do is to keep within the ambit of the tax system as large a proportion of the population as possible, and, at the same time, see to it that the incidence of taxation increases progressively as one goes up the scale income. This, in my humble opinion, is what the budget proposals seek to do.

Now, I would like to refer to two points made by the hon. Leader of the Opposition in the Communist Party. He has quoted some figures showing the proportion of wages and salaries in the net output of factories as compared with the share of the profits. His point was that the share of wages and salaries has gone down and this was what he called a perverted socialism. This, as is obvious, is a very complex problem, and the question as to the appropriate share of wages in the net output of factories is very difficult to determine. There are many statistical snags in the calculation. He might have calculated in one way or, the standard way may be different. The precise source which Shri Dange has drawn upon is not known to me. But the analysis available to us for the period ending 1953 shows the following results. I am sorry I will have to quote a few figures.

The net domestic product of factory establishments at current prices in 1948 was Rs. 528.9 crores. In 1953, it was Rs. 731.1 crores. For the earnings of factory workers, the estimate is Rs. 208.9 crores out of Rs. 528 crores in 1948, and in 1953, it was Rs. 331 crores out of Rs. 731 crores. So, if you see the percentage of the two, it was 35.8 per cent in 1948 and 40.0 per cent in 1953. Apparently, I do not doubt that different procedures are possible for estimating the earnings of factory workers, and it is not possible for me to go into the relative merits of these procedures. Nevertheless, the

conclusion that emerges is that even on a very conservative estimate, it cannot be said that there has been a kind of desperate movement in relative wages and profits that Shri Dange has tried to make.

It would perhaps interest the hon. Members to know that the percentage share of workers' earnings to the net output varies from industry to industry and therefore the relative share in the aggregate depends upon the type of industries, the stage of the industry, the quantum of capitalisation and modernisation that they have achieved, etc. If all these factors are taken into account, only then one can arrive at a correct estimate. But, as I discounted in the beginning, I do so now, and I say that nothing that Shri Dange has quoted proves that there is a desperate movement in relative wages and salaries and profits.

One last point that Shri Dange has made was this. He said that it is better to get at the income generated in the economy at the source itself rather than allow the incomes to be distributed and then try to collect money in the form of taxes. By this theory, he has tried to plead for a case of general nationalisation of all industries. I will not go into that point—that will be taken care of by the Finance Minister. But I must say that Shri Ranga who spoke after Shri Dange replied to Shri Dange very aptly. I would like to add that the difficulty really arises this way. Nobody is against nationalisation. If you see our Industrial Policy Resolution, both of 1948 and of 1953, you will find that we have a very definite policy about it. It is a pragmatic policy suited to the needs of the country. There is no dogmatism about it. So, I can say that there is no difference of opinion so far as the issue of nationalisation is concerned. But the difference comes in this way. When and how it has to be done? But the practical point is more important. Again, curiously enough, it is the same people who speak for



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taking over an industry and want that the Government should tax the surplus at the source, are the most vehement opponents of Government's proposal of nationalisation.

Take, for instance, the question of nationalised enterprises. The hon. Member and his friends are the most persistent advocates of extending the sphere of nationalisation, and they argue that large profits can be had only if the State takes over one industry or the other or the entire field of trading. They are the very people who are generally critical of every step that Government takes to ensure that it gets at least a reasonable return on such nationalised enterprises as are already in the public sector. The people who advocate nationalisation as a method of augmenting the resources available for development are also critical at the same time of our effort to achieve surpluses out of those nationalised concerns. For example, in the Posts and Telegraphs or in the Railways, our efforts to adjust to rates are vehemently criticised by them. Apparently, the philosophy of the hon. the Leader of the Communist Party and his friends is that all profitable enterprises should be taken over by Government, but having taken them over they should be run at a loss, not at a profit. I know that there are countries where the State mops up surpluses by adjusting turnover taxes. If they would refer to Soviet Russia, the bulk of the taxes comes from the turnover taxes. And in the same country, there is apparently saving only in name. The workers are asked to contribute to the Plan or to the National Fund, either two or four or five weeks' wages. But when we try to do the same thing, they are the people who oppose it. Here, of course, the difference is that in this country whatever pledges we give we honour. But in Soviet Russia, recently Mr. Khrushchev has in a declaration almost frozen the entire national debt. But even when we assure them of both the interest and

the saving, they are the people who oppose it. We do not know how to deal with it. But that is a larger issue and I leave it to be dealt with by the Finance Minister.

**Shri C. D. Pande:** Sir, may I put a question?

**Shri T. T. Krishnamachari:** What is it? I will answer it.

**Shri C. D. Pande:** It is not a question requiring answer from the hon. Minister. The question, Sir, is that this interim reply by the Deputy Minister of Finance is a serious departure from the usual practice. Is it to be understood from the Finance Minister that this is the final reply?

**Mr. Chairman:** Order, order. The question does not arise. And the question need not be put to the hon. Deputy Minister. It is the Chair which allowed the Deputy Minister to intervene. The hon. Member is fully aware that in all such debates the Deputy Ministers also intervene and take part. It is but fair that the other side should be heard also. I have not understood the hon. Member

**Shri C. D. Pande:** The question is whether this is the final answer to all the arguments advanced by this House. He might consider some points to be minor, but in our opinion some of them are very major. I only want to know whether the answer given by him is final.

**Mr. Chairman:** The final reply is to be given by the hon. the Finance Minister. And if he chooses to touch on any of the points touched by the Deputy Minister already, there is nothing wrong in his doing so. He is at liberty to choose the points and give a reply. There is no question about this being the final reply. This is not the final reply at all. Moreover there is no finality in arguments.

**Shri S. Ghose (Burdwan):** Sir, the budget has been discussed and considered in its various aspects by so many hon. Members. I want to confine myself to the points that I consider to be of common man's point of view.

I do not want to test the budget on the touchstone of socialism, because I am not an expert in that science; and particularly in view of the fact that that science has been taken into consideration by two veteran persons, one Shri Dange and the other Professor Ranga, one advocating Gandhian socialism and the other advocating marxian socialism. I am in search of a book on socialism which defines that in a State the lowest will get Rs. 10 and the highest in that State will get several thousand rupees. If that book is not available, I submit. Sir, that this budget is not based on any socialism, or it is based on some mysterious socialism which has up till now defied all definition. I leave that point there.

Now, Sir, the hon. the Finance Minister has given us to understand that in order to keep the Second Five Year Plan going, taxation is inevitable, and it is for this reason he has taxed the various necessities of life. He has reduced the amount of the assessable income, and perhaps to give some consolation to the poor, he has attempted two taxes, one on wealth and the other on expenditure. We know his views, we have got sufficient indications, but in spite of that there has been an uproar and a chorus of protests all over the country, even in the camp of the Congress. A body like the Calcutta Corporation recently denounced the measures of taxation in no uncertain terms. Feeling the pressure of the public opinion, or for whatever reasons best known to him, he has come out, so to say, with some arithmetical jugglery to prove that this taxation means nothing. He wants to say that by this taxation only half a pice is enhanced in the price of a cup of tea or only three-fourths of a pice in the price of a cup of coffee and some such half price or three-fourths of a pice or some naya paisa in the price of paper and other things.

The attempt of the Finance Minister is this, that after giving the incentive he wants to cry halt. He wants to put a limit to the profiteering tendency. We are yet to see that

wonderful feat, namely that after throwing the stone he can check or regulate its motion.

Now I come to the Second Five Year Plan which is the *sine qua non* of this taxation, we are told. When the First Five Year Plan came into existence it was promised that better conditions would prevail after the fulfilment of that Plan. That Plan has gone, and perhaps one year has elapsed since the beginning of the Second Five Year Plan. And what do we find? Has there been any change? Has the nation advanced an inch? If we ask "Has there been any change", somebody might inadvertently say "Well, no". But I say: "yes, there has been change, there has been a perceptible change. It is not a change from good to better, but from bad to worse." What do we find? We find there is want of food-stuffs practically in each State. We find sky-soaring prices of foodstuffs and daily necessities of life. We find that the air is thick with sufferings and the Government could not cope with the situation. This is the condition prevailing in the country so far as foodstuffs are concerned. If the problem of education and the problem of health are taken, we find the same sorry tale. The problem has not been tackled in the least. There is sales tax on books. Taking the health problem, recently there was a commission of enquiry into the health of the students of the Calcutta University and so far as I remember, the report says that more than 50 per cent of the students are suffering from T.B. or are suspected of T.B. At this cost, this Plan is going to be implemented. Assuming for argument's sake that the Five Year Plan is implemented, and the country is rolling in milk and honey, for whose benefit is this Plan going to be implemented? We find a nation, rickety, weak, emaciated, with eyes gone down into the sockets. That is the benefit of the Plan when it will be implemented.

Then, the question arises whether the Indian people have the tax-bearing capacity. Even the resourcefulness

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of the hon. Finance Minister will not persuade him to say that they have got that capacity. Even then, they are to be taxed. In taxing them, that grandiloquent term is introduced, namely, sacrifice. May I ask, in all humility; is sacrifice an one-way traffic? Is sacrifice meant for the poor, for the lower middle class, the agriculturists and peasants? Is not sacrifice meant for any others? Is not sacrifice meant for those who are sitting in a high pedestal, who are living in bungalows, where even the grass is allowed to grow? What sacrifices have they made for the implementation of the Plan? We are ready to co-operate with them. We want a catalogue of the sacrifices that they have made. With that catalogue of sacrifice, we shall go to our electorates to inform them that these are the sacrifices that they have made, I say, the high dignitaries. I submit on that score this taxation is unjust and should not have been imposed on ordinary commodities and necessities of life.

There is one thing which has been said by the hon. Finance Minister which should not be allowed to go unnoticed. He wants to say that his heart bleeds for the common man. Let his heart bleed and bleed profusely; we do not mind that.

**An Hon. Member:** It will stop.

**Shri S. Ghose:** But, he casts a sling against others by saying that those who shout and speak do nothing for the common people. Bleeding for the common man is not the monopoly business of the hon. Finance Minister. We know that whatever rigmarole a man in high power says or writes would find a place in the pages of the book and will be regarded as gospel truth. Therefore, he can say that his heart bleeds for the common man. But, we want evidence of this bleeding. It is not a mere statement that would be sufficient. People want evidence. Is the evidence, this taxation? If this taxation is evidence of bleeding, I can

assure him that the common people will doubt the very existence of that organ in the Minister, which wants to bleed. I submit that he should not have made a monopoly to bleed for the common man.

**An Hon. Member:** He is bleeding the common man.

**Shri S. Ghose:** That is what I am going to say: that he in his turn bleeds the common man white.

Another question would arise: wherefrom the money will come. That is why I began by saying that I am speaking from the common man's point of view. The master minds in economics will discuss that. I would submit one simple fact. Money could be found in this way. There should be a drastic curtailment of administrative expenditure so far as the tops are concerned. I do not know whether by this curtailment lakhs of rupees will be obtained. But, by this curtailment, you offer a gesture, you offer an attitude which may give an incentive to the poor man to pay these taxes for nation-building works smilingly.

Secondly, corruption should be put a stop to. There should be stoppage of colossal wastage. These two, corruption and colossal wastage, are inter-linked. Hon. Ministers may say, we are also equally anxious like you to put a stop to wastage and corruption, but stretch your helping hand. I submit, there is a great risk. It is not a question of asking. They must be active; they must exert themselves. I will cite one example before the House as to what risk is involved. One Deputy Magistrate was taking illegal gratification, and the bench clerk was the middleman.

**An Hon. Member:** Co-sharer.

**Shri S. Ghose:** Go-between. He perhaps doubted his bench clerk that he is not getting the full usufruct of the booty. Therefore, he attempted to have relationship with the litigants direct. A pleader of that bar, who is still a sitting Congress member in

the district board, went from door to door, each and every door, the door of the District Congress committee, this and that to get any help. Ultimately, he was successful in moving the executive to action. Therefore, a trap was laid and in the trap, the Deputy Magistrate was caught red handed. There was a trial. What happened? It happened that all the police force, those who were involved in the investigation of the case, were purchased and even the D.I.B. inspector at the time of deposition made prevaricating statements. And what was the result? The result was a foregone conclusion, so much so on the date of delivery of the judgment, this Deputy Magistrate came in his car with a garland, and ultimately when the judgment was delivered, the defence advocate was garlanded. That is the way corruption goes on, and the gentleman who took the lead now stands the risk of being sued for damages. So, who will stretch a helping hand to the hon. Ministers unless they take the risk themselves, unless they come to the forefront, unless they exert themselves. It is for this reason that corruption is not being put a stop to. Nobody ventures because the persons responsible for colossal wastage, who are corrupt, have a large purse to undo everything, and the gentleman who, with the best of intentions, proceeds in that direction will find that he is entrapped. He will find that the police have submitted a chargesheet against him under section 182 or 211 of the Indian Penal Code. That will be his fate, and it is for this reason that the Ministers are not getting help. They must try themselves. If they set an example, we might get some results, otherwise not.

In this context, I would ask the hon. Minister to face the plain truth, truth which can be beaten by no ability or steam-roller majority. In season and out of season we are reminded of their strength by the stretching of their hand. I know they possess strength, and perhaps in their sense of security they will not pay

heed to us when we speak with the best of intentions, but I submit that days of reckoning will come. They shall have to account for it. And I finally say that they should not labour under this illusion that on this slippery ground of Delhi they are writing the last chapter of history.

**Mr. Chairman:** Shri B. P. Sinha. Shri Raghunath Singh.

**P. Sinha rose—**

**Shri Raghunath Singh and Shri B.**

**Mr. Chairman:** Shri B. P. Sinha is there. I thought he was not in the House. I have called Shri B. P. Sinha.

**Shri C. K. Bhattacharyya (West Dinajpur):** Sir, audibility is very low in this part of the House. We not only suffer from the fact that we are backbenchers, we also suffer from lack of audibility.

**श्री बा० प्र० सिंह (मुंगेर) :** सभापति जी, मैं इस बजट का कुछ अपवादों के साथ समर्थन करता हूँ ।

कहा जाता है कि योजना के लिये नया टैक्सेशन बहुत ही आवश्यक है और साथ ही साथ डिफेंस के खर्च के लिये भी । मैं समझता हूँ कि बहुत प्रश्नों में यह बात ठीक है परन्तु सरकार को इस बात का भी ख्याल रखना चाहिये कि जो जीवन की आवश्यक चीजें हैं उन पर किसी तरह का कर भार नहीं होना चाहिये और जो विलासिता की चीजें हैं उन पर ही कर का भार होना चाहिये । लेकिन मैं देखता हूँ कि बहुत सी ऐसी चीजों पर भी टैक्स लगाया गया है जो जीवन के लिये आवश्यक हैं । इसके ऊपर हमारे अर्थ मंत्री को विचार करना चाहिये ।

यह कहना सत्य है कि देश गरीब है लेकिन विकास के लिये गरीब को भी टैक्स देना होगा । इस विचार को मानते हुए भी मैं यह कहना चाहता हूँ कि जिस प्रकार से आज सरकार जनता पर खपा पाने के लिये करों का बोझ लाद रही है, वैसे ही सरकार को जनता की

[ श्री ब० प्र० सिंह ]

आवश्यकता की ओर भी ध्यान रखना चाहिये। पिछले पांच वर्षों में शासन का खर्च बहुत बढ़ गया है और बढ़ता ही जाता है। इसकी देखने से मालूम होता है कि जो रुपया हम योजना के लिये जमा करेंगे उस का अधिकांश शासन के खर्च में ही चला जायेगा और विकास का काम पूरा नहीं हो पायेगा।

आज देश की औसत वार्षिक आय प्रति व्यक्ति २६६ रुपया है जब कि एक किसान की औसत आय १०४ रुपया मात्र है। दूसरी योजना के समाप्त हो जाने पर हमारी औसत आय में १७ प्रतिशत की वृद्धि होने की सम्भावना है। ऐसी अवस्था में हम यह कैसे उम्मीद कर सकते हैं कि दूसरी योजना के समाप्त होने के बाद किसानों को भरेपेट खाना मिल सकेगा और शरीर को ढांकने के लिये पर्याप्त कपड़ा मिल सकेगा और वे अपने बच्चों की शिक्षा दीक्षा को व्यवस्था कर सकेंगे। आज यह सारा आयोजन किसानों के नाम पर हो रहा है लेकिन यदि दूसरी पंच-वर्षीय योजना के समाप्त होने के बाद भी उन की वही साधारण स्थिति रहने वाली है जो कि अभी है तो इस से देश में असन्तोष फैलेगा और इस के अतिरिक्त कुछ नहीं होगा। और देश आगे नहीं बढ़ सकेगा।

आज हम आर्थिक समता की बात करते हैं। लेकिन प्रथम पंचवर्षीय योजना पूरी हो जाने के बाद भी सरकार जीवन मान स्थिर नहीं कर सकी है। इस विषय पर गत वर्ष से मेरा योजना मंत्री जी से पत्र व्यवहार चल रहा है। मेरी समझ में नहीं आता कि जब सरकार अब तक जीवन मान स्थिर नहीं कर सकती और लोगों की आमदनी में ठीक अनुपात कायम नहीं कर सकती तो लोगों के बीच कैसे आर्थिक समता ला सकेगी। हाल ही में मैं ने एक पत्र योजना मंत्री जी को इस विषय में लिखा था और उन का जवाब आया है कि यह प्रश्न बहुत

ही गम्भीर है और इस पर विचार किया जा रहा है। आज पांच बरस बीत गये परन्तु इस समस्या की ओर सरकार का ध्यान नहीं गया। इस बीच में जनता में भ्रम फैल रही है और इस कारण खाद्यान्न के उत्पादन में कमी हुई है। यदि इस ओर अभी तक सरकार का ध्यान नहीं गया है तो अब इस ओर सरकार का ध्यान जाना चाहिये।

इस आर्थिक समता के नाम पर लैंड रिफार्म की बात कही जाती है। इस दिशा में सरकार की नीति बिल्कुल अधूरी रही है और मैं कहूंगा कि ठीक जानकारी न होने के कारण ही सरकार ने ऐसी नीति अख्तियार की है। आज खेती से ७० प्रतिशत किसानों का भरण पोषण होता है। मैं जानना चाहता हूँ कि अब इस विषय में सरकार और प्लानिंग कमिशन की क्या नीति है। क्या वे चाहते हैं कि खेती के काम पर और भी लोगों को लगाया जाये या कोई ऐसी व्यवस्था की जाये कि खेती पर काम करने वालों की संख्या कम हो और उन की (परकैपिटा इनकम) प्रति व्यक्ति औसत आय बढ़ सके।

आज देश में घरेलू नीकियों को छोड़ कर जितने भी वर्ग हैं उन सब में किसानों की आमदनी सब से कम है। आज देश में किसानों की आबादी सब से अधिक है और उन की वेलफेयर के लिये हम सारी बातें सोचते हैं। लेकिन आज किसानों के दिल में विश्वास पैदा नहीं होता। सरकार के पास कोई ऐसी योजना नहीं है जिस को देख कर हम समझ सकें कि वास्तव में सरकार किसानों के हित के लिये उत्सुक हैं और इस दिशा में आगे बढ़ रही हैं।

जिस ढंग से लैंड रिफार्म की बात की जाती है और जिस तरह से सीलिंग की बातें की जाती हैं उन को देख कर किसानों में भ्रम पैदा होता है और मायूस होता है कि

किसानों के बारे में सरकार को जानकारी नहीं है।

कहा जाता है कि इस योजना द्वारा पांच वर्षों में किसानों का जीवन स्तर बढ़ जायेगा। यदि इस विषय में किसानों को निश्चित आश्वासन मिले तो मैं समझता हूँ कि वे (जनता) सरकार के टैक्सों का स्वागत करेगी और उस में योजना के प्रति उत्साह पैदा होगा।

आज हम फारेन एक्सचेंज के लिए परेशान हैं। इसके बारे में मैं आपको एक सुझाव देना चाहता हूँ। आज हम गल्ला बाहर से मंगाने हैं और इनको मंगाने में हमारा बहुत सा फारेन एक्सचेंज खर्च हो जाता है इसका नतीजा यह होता है कि देश को इंडस्ट्रियलाइज करने के लिए हमको जिस फारेन एक्सचेंज की जरूरत होती है, वह उपलब्ध नहीं होता है। ऐसी सूरत में हम आपने आपको अधिकार में पड़ा हुआ पाते हैं। इसके बारे में मेरा यह सुझाव है कि आप दूसरी मदों में जितना भी रुपया खर्च करते हैं उसको काट कर के अन्न के उत्पादन को बढ़ाने के लिए खर्च करें। अगर आपने ऐसा किया तो मैं आपको यकीन दिलाता हूँ कि हम फूड के मामले में सैफ सफिशेंट हो जायेंगे और स्टार्चिंग की जो कमी आज हम देखते हैं वह नहीं रह जाएगी। प्लानिंग कमिशन ने राज्य सरकारों से कहा है कि १० बरस के अन्दर वे प्रोडक्शन को दुगना करें। हमारे जो विशेषज्ञ हैं वे कहते हैं कि हम अपनी मौजूदा शक्ति से ही अपनी पैदावार को पांच गुना बढ़ा सकते हैं। मैं चाहता हूँ कि आप इन सारी बातों की ओर ध्यान दें।

माइनर इरिगेशन की स्कीमों पर हम काफी पैसा खर्च करने जा रहे हैं। इसमें से हम काफी रुपया कुओं को खोदने में लगायेंगे। अगर कुओं को हम चार इंच डायमीटर के हिसाब से पूरे का पूरा बोरिंग करें और तीन से पांच हार्स पावर की मशीनों का प्रयोग

करें तो मैं समझता हूँ कि पैदावार को काफी बढ़ाया जा सकता है। मैं बिहार के बारे में यह कह सकता हूँ कि वहाँ पर अगर आप चार इंच डायमीटर के हिसाब से कुएँ बोरिंग करा देंगे तो वहाँ इतना अन्न का उत्पादन हो सकता है कि हम दूसरे प्रान्तों को अन्न देने के कानिबल बन सकते हैं।

दूसरी चीज जो मैं आपकी सेवा में अर्पण करना चाहता हूँ वह यह है कि आज हमको कामन मैन का जो स्टैंडर्ड आप लिविंग है उसको बढ़ाने की कोशिश करनी चाहिए। आज उन लोगों को पता नहीं है कि किस तरह से उनका सुधार होने जा रहा है। ब्राज लैंड रिफार्म के नाम पर उनमें कई तरह से गलतफहमी फैलाई जाती है। आज किसानों के बीच में, चीन में जैसे हुआ है, उसी तरह से यदि सुधार करदी जाए तो मैं समझता हूँ हमारी बहुत सी समस्याएँ हल हो जायेंगी। आज हम यह कहते हैं कि जमीन का मालिक किसान है। लेकिन वह मालिक किस तरह से हो सकता है जब कि आज जमींदार के बजाय उससे लगान वसूल करती है। आप इनकम टैक्स की बात करते हैं तो कहते हैं कि ३००० की आयदनी जिस की है, उस के ऊपर इनकम टैक्स नहीं लगेगा। लेकिन इस के बरखिलाफ किसानों से जिन की आयदनी ५० रुपये है या सी. रुपये है या दो सी रुपये है, उन से आप लगान वसूल करते हैं। आज आप समानता की बात करते हैं। आर्थिक समता लाने की बात करते हैं। अन्न के उत्पादन को बढ़ाने की बात करते हैं। किसान के जमीन के मालिक होने की बात करते हैं। लेकिन मैं आप को बतलाना चाहता हूँ कि किसान जमीन का मालिक तभी समझा जायेगा जब उस की सारी की सारी भूमि लगान से मुक्त कर दी जायेगी। जब तक किसान को लगान देना पड़ता है तब तक किसान को जमीन का मालिक कहना नामुनासिब है।

[बी व० प्र० सिंह]

कांग्रेस ने हरिपुरा और कैंजपुर के किसानों के साथ जो वायदे किये थे उन को पूरा नहीं किया है। इन के साथ हमारी सरकार ने जितने भी वायदे किये थे उन सब को वह भूल गई है। बिहार के बारे में आज यह कहा जाता है कि वहां पर जमींदारी से १३ करोड़ की भ्रामदनी होती है। लेकिन मैं आप को बतलाना चाहता हूं कि इस में से ११ करोड़ रुपया एस्टबलिशमेंट पर ही खर्च हो जाता है। आप के पास केवल दो करोड़ रुपया ही बचता है। जमींदारों को मुआवजा देने के लिये आप को एक अरब बीस करोड़ रुपये की आवश्यकता है। आप चालीस वर्षों में भी मुआवजे को भदा नहीं कर सकेंगे। आज किसान इस चीज को महसूस करने लग गया है कि जमींदार के नीचे काम कर के उस को कई सहूलियतें मिली हुई थी। लेकिन जमींदारी के समाप्त होने से और सरकार के नीचे आ जाने से उस की वह तमाम सहूलियतें समाप्त हो गई हैं। आज वह किसान बहुत बेचैन है, बहुत संकाशील है।

आप किसानों की आर्थिक अवस्था सुधारने की बात करते हैं। आप को शायद यह मालूम नहीं है कि आज उन में नशा खोरी कितनी बढ़ी हुई है। उन की भ्रामदनी का २०-२५ सैकड़ा इसी में खर्च हो जाता है। आप नशाखोरी की बात तो करते हैं और उस के साथ साथ हेल्थ स्कीम की बात भी करते हैं। यह बात हमारी समझ में नहीं आती है। नशा खोरी के साथ साथ हेल्थ स्कीम भी आप की हमारे सामने आ जाती है। मैं इस को बिस्कुल ढोंग मात्र समझता हूं। हमारे देश में ७० प्रतिशत किसान हैं और उन की जीविका खेती पर निर्भर करती है! आज उन को भरपेट खाना नहीं मिलता है और तन ढकन के लिये कपड़ा नसीब नहीं होता है। इन दोनों चीजों का आप को उस के लिये प्रबन्ध करना चाहिये। साथ ही साथ उस की शिक्षा तथा उस के बच्चों की शिक्षा का भी प्रबन्ध

आप को करना चाहिये। आज किसानों की १०४ रुपया प्रति व्यक्ति औसत आय (पर कैपिटा इनकम) है। इस इनकम को आपके केवल १७ प्रतिशत तक बढ़ाने की बात कही है। इस चीज को देखते हुए समझ में नहीं आता कि उस की भ्रामदानी कैसे बढ़ेगी।

संविधान के अनुसार आप ने इस चीज का वादा किया है कि सात वर्षों के अन्दर आप छः से चौदह वर्ष तक के बच्चों के लिये शत प्रतिशत शिक्षा का प्रबन्ध कर देंगे। लेकिन आप ने जो द्वितीय पंचवर्षीय योजना बनाई है उस में आप छः से ग्यारह वर्ष तक की आयु के बच्चों के लिये केवल ६० प्रतिशत तक के लिये शिक्षा का प्रबन्ध करने जा रहे हैं। ११ से १४ वर्ष तक के लड़कों के लिये आप केवल १७ प्रतिशत तक की ही बात करते हैं और १७ प्रतिशत के लिये ही आप शिक्षा की व्यवस्था करने जा रहे हैं। इससे किसानों को कैसे फायदा होगा और कैसे उन में शिक्षा का प्रसार हो सकेगा, इस को मैं नहीं समझ पाया हूं।

आप किसान का रहन सहन सुधारने भी जा रहे हैं और इस प्लान के नाम पर उस पर टैक्स लगाने भी जा रहे हैं। मैं इस का उसी सूरत में स्वागत कर सकता हूं जब आप उस के स्टैंडर्ड आप लिविंग को बढ़ा सकेंगे। उस की जो जरूरतें हैं, उन को आप पूरा कर सकेंगे। अगर आप ऐसा नहीं करेंगे तो मैं समझता हूं कि किसानों के बीच उत्साह पैदा नहीं होगा।

इस के साथ साथ मैं यह कहना चाहता हूं कि जो प्रशासन का खर्च है उस को रोका जाये। देहातों में आज किसान को कुंआ बनाने के लिये सीमेंट नहीं मिलता है। इस के मुकाबले में शहरों में महल बनाय जा रहे हैं। और उस एक महल पर इतना सीमेंट खर्च किये जाता है कि वह एक इलाके के लिए काफी हो सकता है। इस तरह भी आपका व्यय जाना आवश्यक है।

जन्त में मैं इतना ही कहना चाहता हूँ कि आज जरूरत इस बात की है कि किसानों में विश्वास की भावना पैदा की जाय और अगर आप ने ऐसा किया तो किसान ये टैक्स खुशी से देने को तैयार होगा। उस के जीवन स्तर को ऊँचा उठान की भी आप को कोशिश करनी चाहिये। जब आप उस के जीवनमान को ऊँचा उठा सकेंगे तभी इस सरकार की सफलता समझी जायेगी।

**श्री रघुनाथसिंह :** माननीय सभापति महोदय, मैं एक ऐसे विषय पर आज बोलने जा रहा हूँ जिस का सम्बन्ध भारत की सुरक्षा से है। इस विषय पर शायद अभी तक किसी ने भी विस्तारपूर्वक प्रकाश नहीं डाला है।

सबसे पहले मैं त्यागी जी को और मजीठिया जी को बधाई देता हूँ कि उन्होंने १७ से लेकर १८ करोड़ रुपये की सेविंग करके दिखाई है। इसमें से कोई ८ करोड़ रुपये वार्षिक का रिकरिंग एक्सपेंडिचर है। मैं आशा करता हूँ कि दूसरे मिनिस्टर साहिबान भी अपने विभागों में इसी तरह से सेविंग कर के दिखायेंगे।

सभापति महोदय, मैं आपका ध्यान इस तरफ दिलाना चाहता हूँ कि भारतवर्ष की जो सुरक्षा है वह खतरे में है। आज सारे का सारा डिफेंस सिस्टम जो है वह डजर में है। किस तरह से हम डेंजर में हैं यह मैं आप को बतलाना चाहता हूँ। हमारे यहां नेवी है, एयर-फोर्स है और आर्मी है। इनकी एक डिफेंस काउंसिल है जिस काउंसिलके जो ये हेड हैं, सदस्य हैं। इन तीनों के सामने वार प्रेपेशन, एलाटमेंट इत्यादि की चीजें रखी जाती हैं। इन तीनों को पता रहता है, कि हमारी आर्डिनेंस फैक्टरियां कहाँ हैं, हमारा आर्सनल कहाँ है लेकिन इन तीनों से एक फोरेनर है, यह आपको मालूम होना चाहिए। यह भी आपको

मालूम होना चाहिए कि पाकिस्तान बगदाद पैकट में शामिल है। नेवी का जो कमांडर-इन-चीफ है, वह एक इंग्लिशमैन है। आपको यह भी मालूम होना चाहिये कि इंग्लैंड भी बगदाद पैकट में शामिल है। इस वास्ते हमारे जितने भी सीक्रेट्स हैं वे सीक्रेट्स नहीं रह सकते हैं। हमारी जो वार प्रेपेरांश हैं सीक्रेट नहीं रह सकती हैं। जिन चीजों को बिल्ड करने के लिए हमने लाखों और करोड़ों रुपये खर्च किया है और जिन को हम सीक्रेट रखना चाहते हैं वे सीक्रेट नहीं हैं और उन सब चीजों का इंग्लैंड को पता है।

**Mr. Chairman:** Order, order. The speech of the hon. Member is very interesting. But it will be appropriate to refer to the question of military secrets, the constitution of the Defence Council etc. when the Demands for Grants for Defence are before the House. Now we are discussing the General Budget. I would request the hon. Member to speak on the General Budget alone.

**Shri Raghunath Singh:** I am just going to refer to that.

अब इस प्रकार से आप देखेंगे कि हमारा जो सीक्रेट है वह बिलकुल भाउट हो जाता है। जब किसी देश का एलोकेशन आफ आर्म्स भाउट हो गया तब उस देश की सुरक्षा खतरे में पड़ जाती है और उसकी रक्षा नहीं की जा सकती।

दूसरी बात मुझे यह कहनी है कि अगर आप सन् १९५३-५४ का बजट देखें तो पायेंगे कि सन् १९५३-५४ में कुल बजट का ४० परसेंट डिफेंस पर खर्च किया गया, ५४-५५ में ४० परसेंट, ५५-५६ में ३९ परसेंट प्रोवाइड किया, ५६-५७ में ४३ परसेंट और सन् १९५७-५८ में कुल बजट का ३५ परसेंट डिफेंस के ऊपर खर्च करने के



[**श्री रघुनाथ सिंह**]

के वास्ते रखता है जब कि पाकिस्तान का डिफेंस बजट कुल बजट का ८० परसेंट है। जब कि पाकिस्तान का कुल बजट का ८० परसेंट अपने डिफेंस पर खर्च कर रहा है तब हमने उसको बटा करके ३५ परसेंट कर दिया है।

अब मैं जरा आर्मी परसोनल की तरफ सदन का ध्यान दिलाना चाहता हूँ।

**श्री हेबा (निजामाबाद)**। कुल रकम बतलाइये।

**श्री रघुनाथ सिंह** : २५२ करोड़ की कुल रकम है।

**Shri Barucha (East Khandesh)**: Where do you get these figures from?

**Shri Raghunath Singh**: From the Budget papers themselves.

**My Ankraas are absolutely right. I challenge anybody to disprove them.**

अब मैं आपका ध्यान इस तथ्य की ओर दिलाना चाहता हूँ कि पाकिस्तान और हिन्दुस्तान के आर्मी परसोनल में सिर्फ ५०० आदनियों का फर्क है। हिन्दुस्तान की नौवीं में ७०० अफसर हैं और रेजिम् ७००० है जब कि पाकिस्तान की नौवीं में ६०० अफसर और ६६०० रेजिम्स हैं अर्थात् पाकिस्तान के परसोनल की तादाद ७२०० है और हिन्दुस्तान की तादाद ७७०० है अर्थात् हिन्दुस्तान और पाकिस्तान के परसोनल में केवल ५०० का अन्तर है। अब आप समझ सकते हैं कि भारतवर्ष की रक्षा कैसे हो सकती है।

मैंने इस ओर भी ध्यान आकर्षित किया कि भारतवर्ष के डीफेंडेंस में इस समय भी करीब ११ हजार फारनर्स काम कर रहे हैं। मैं चाहता हूँ कि उन ११ हजार फारनर्स के स्थान पर हिन्दुस्तानी रखे जायें

आर्मी में हिन्दुस्तानी रखे जायें विदेशी न रखे जायें।

आप देखेंगे कि कैपिटल घाउटले में जो २३ करोड़ या २५ करोड़ रुपया रक्खा हुआ है, माउन्टेन साहब ने हमारे ऊपर बड़ी मेहरबानी की और एक ऐयरक्राफ्ट कैरियर हमें इंग्लैंड से दिलवाया। वह पुराना है और उसकी मरम्मत हो रही है और उसकी किंमत २५, ३० करोड़ तक तक़ारबन होगी। लेकिन मेरा कहना है कि वह ऐयरक्राफ्ट कैरियर हमारे लिए व्यर्थ साबित होगा। इंग्लैंड पाकिस्तान को तो सबमैरीन दे रहा है लेकिन हमको नहीं दे रहा है। हिन्दुस्तान के पास सबमैरीन नहीं है। जब कि इंडोनेशिया के पास है, छोट्टे मुल्क थाईलैंड के पास सबमैरीन है और पाकिस्तान को सबमैरीन इंग्लैंड से मिल रही है। लेकिन आज हिन्दुस्तान के पास एक भी ऐयरक्राफ्ट कैरियर नहीं है और ऐयरक्राफ्ट कैरियर तभी मकसूदगुन हो सकता है जब कि उसने साथ सबमैरीन हो। अपने नौड से एक हजार मील की दूरी पर और ५०० मील की दूरी पर वह जाती है और उसका उद्देश्य यह होता है कि जहाँ कि नौड नहीं है वह पर जो हवाई जहाज रहता है वह शत्रु के ऊपर आक्रमण कर सके। उनका उपयोग हवाई जहाज रखने के लिये होता है जो देश से हजारों मील दूर होते हैं। हमारे देश के दोनों ओर पी ओस्ट है, एक ओर अरब सागर है तो दूसरी ओर बंगाल की खाड़ी है। हमारे हवाई जहाज सुगमता से हमारी सीमा की रक्षा कर सकते हैं। हमारे हवाई जहाज यहाँ रीफिलिंग के वास्ते आते हैं लेकिन ऐयरक्राफ्ट कैरियर के साथ जब पनडुब्बी हवाई जहाज नहीं होगा तो हम कैसे शत्रु का नाश कर सकेंगे और मुकाबिला कर सकेंगे। आप जानते हैं कि जापान और जर्मनी ने अपने पनडुब्बी जहाज के बल पर ४ वर्ष तक अपनी रक्षा की और अमेरिका और इंग्लैंड को उसने परास्त किया लेकिन जब उनके पास

अपने पनडुब्बी जहाज नहीं रह गये तब अन्त में उन्हें हार जाना पड़ा।

प्रश्न मैं आपसे एक निवेदन और करना चाहता हूँ। आप देखें कि नेवी पर हम इस बजट में कितना खर्च कर रहे हैं। हम डिफेंस बजट का इस नेवी पर ६ परसेंट खर्च कर रहे हैं। इस बजट में सिर्फ ६ परसेंट हम नेवी के ऊपर खर्च कर रहे हैं बाकी हम आर्मी और एयर के ऊपर खर्च करते हैं। लेकिन हमें यह याद रखना चाहिये कि हिन्दुस्तान का सम्बन्ध बाहर के देशों से भी रूठ के कारण है और अगर हमारी नेवी की शक्ति कमजोर हो गई और हम हाथ पर हाथ धरे बैठे रह गये और अगर हिन्दुस्तान की चारों तरफ से समुद्र से नाकेबंदी हो जाय तो हम विल में बैठे हुए चूँ के समान मर जायेंगे।

हमारे यहां एम्बुनिशन और एक्सप्लो-सिव् बनाने के कारखाने बन्द हैं। मेरा कहना है कि आपको केवल इंग्लैंड पर आश्रित होकर नहीं बैठ रहना है। अमरीका के ऊपर आपको डिपेंड नहीं करना है क्योंकि हम देख रहे हैं कि आज उन देशों के इन्टरेस्ट्स हमारे देश से मेल नहीं खाते। आज हम देख रहे हैं कि सीटो रीकट और बगदाद पैकट इन देशों द्वारा किये जा रहे हैं और दोनों तरफ युद्ध के बादल मंडरा रहे हैं, ऐसी अवस्था में मैं कहूंगा कि हमें जाग जाना चाहिये और अपने एम्बुनिशन और एक्सप्लोसिव्स तैयार करने वाले कारखाने जो आज बन्द पड़े हैं उनको फिर से चालू करें क्योंकि अगर आप ऐसा नहीं करते हैं तो आप इस देश की सुरक्षा को बड़ा भारी खतरा पहुंचा रहे हैं।

एक बात मैं आपसे और कहना चाहता हूँ कि सन् १९५३-५४ में हमने अपने बजट में नेवी के वास्ते ५ परसेंट रक्खा, सन् १९५४-५५ में ५.२५ परसेंट, ५५-५६ में ५.४० परसेंट, ५६-५७ में ६ परसेंट और ५७-५८ में ६ परसेंट रक्खा है।

आज भी हमने ६ परसेंट रक्खा है। आपको याद होगा कि थोड़े दिन हुए अमरीकी सीनेट ने एक बिल पास किया कि वह ४९ वारशिप्स क्रूजर्स दूसरे देशों को सेल करना चाहते हैं। सीनेट ने बिल पास कर दिया और वह थोड़े दिन बाद ला बन जायगा। पाकिस्तान ने अमरीका से मांग की हुई है कि हमें वारशिप्स दिये जायें, बैटिलशिप्स दिये जायें और क्रूजर्स दिये जायें जब कि हमारी हालत यह है कि हमारे पास न तो एक बैटिलशिप है, और न ही एक पनडुब्बी जहाज आपके पास है और मैं नहीं समझता कि आप उनके बिना कैसे इस विशाल देश की रक्षा कर सकते हैं।

डिफेंस की दृष्टि से मैं कहता हूँ कि यह बजट बिल्कुल बहियात बजट है और होपेलेस बजट है और इस बजट से आप देश का डिफेंस नहीं कर सकते। आप कहें कि हम तो सत्याग्रही हैं तो मैं पूछना चाहता हूँ कि जब काश्मीर पर कबाइलियों और पाकिस्तान का हमला हुआ तो हमने काश्मीर की रक्षा सत्याग्रह से तो नहीं की, अपने अम्बर चखें से तो काश्मीर को हमने नहीं बचाया बल्कि अपने सैन्य बल और शस्त्रास्त्रों के बल पर काश्मीर को हमने बचाया। आज आप हिन्दुस्तान में प्लानिंग की बात करते हैं और करोड़ों रुपया प्लानिंग पर खर्च कर रहे हैं लेकिन अगर कहीं पाकिस्तान का एक बीम्बर आकर भाखड़ा नांगल और दूसरे बांधों पर बम गिरा दे तो सारी योजनाएं आपकी खत्म हो जायेंगी। मैं पूछना चाहता हूँ कि आपने उसको रोकने के खातिर क्या इंतजाम किया है?

**Shri Nath Pal (Rajapur):** We have Panchsheel.

**श्री रघु नाथ सिंह :** दामोदर घाटी और कोसी बांध योजनाओं की रक्षा आप कैसे करेंगे। आप इन प्रोजेक्ट्स की रक्षा करने में तभी समर्थ होंगे जब आपकी डिफेंस पालिसी की भी एक प्लानिंग हो। आज आपकी डिफेंस की कोई प्लानिंग नहीं है।

[श्री रघुनाथ सिंह]

इस वास्ते मैं आपसे निवेदन करूंगा कि जहां तक डिफेंस का सवाल है हमारा डिफेंस बहुत ही कमजोर है और इसको मजबूत बनाने के लिये यह बहुत जरूरी है कि हम डिफेंस पर अधिक रुपये खर्च करें। अमरीका अपने बजट का ७५ परसेंट खर्च कर रहा है, इंग्लैंड भी बहुत ज्यादा खर्च कर रहा है। मैं यह जानना चाहता हूं कि सिमाटो और मीडो, इन दोनों टूटों आर्मेन्टेशन को देखते हुए आपने उनसे हमारी रक्षा करने के वास्ते कोई योजना बनाई है? इस वास्ते मेरा यह निवेदन है कि शीघ्र से शीघ्र देश में एक नैवल शिपयार्ड कायम किया जाए और उसके वास्ते रुपया दिया जाए। हम पनडुब्बी जहाज, वाइरिंग्स आदि अपने अपने देश में बनावेंगे। अब जब कि लड़ाई के लिए एटम आ गया है, हम केवल लाठी लेकर नहीं लड़ सकते, गोली से नहीं लड़ सकते। हमें अपने देश की रक्षा के वास्ते उतने ही अच्छे आर्म्स और उतने ही अच्छे ऐम्पूनिशन्स की आवश्यकता है जितने अच्छे आर्म्स और ऐम्पूनिशन की आवश्यकता दूसरे देशों को है। सभापति महोदय, आप पंजाब के रहने वाले हैं, आप को याद होगा कि बाबर के साथ सिर्फ २० हजार आदमी आए थे, लेकिन उन के सामने राणा सांगा की एक लाख फौज हार गई। इसका कारण क्या था? बाबर के पास गन्स थीं, राणा सांगा के पास वह नहीं थी। वह हार गए। आज आप के शत्रुओं के पास, पाकिस्तान के पास एटम बम है, पाकिस्तान के पास हम से ज्यादा अच्छे सस्त्र हुए तो हमारी रक्षा कैसे हो सकती है? इस वास्ते मैं निवेदन करना चाहता हूं हिन्दुस्तान में डिफेंस के बजट का कुल ६ परसेंट नेवी पर रखा गया है, यह सिर्फ डिफेंस के बजट का ६ परसेंट है, कुल बजट का नहीं। मैं कहना चाहता हूं कि इस पर कम से कम एक तिहाई या ३० परसेंट खर्च होना चाहिए। सभी देश की रक्षा हो सकती है नहीं तो हम खतरे में हैं, और खतरे में रहेंगे।

Ch. P. S. Daula (Jhajjar): Sir, when the first Budget was presented to the First Lok Sabha, the Leader of the Communist Party said that it was a declaration of war on the rural section. I must say today that the present one is certainly a declaration of war on our poorer sections, a declaration of war with weapons which are going here and there and everywhere. I have fallen in love with the Finance Minister; I have seen him; he is a very good man at heart. He is a hard working Finance Minister too. Then, what the hell I am talking? I say again that the Budget he has produced is a Budget of declaration of war on poorer sections. Yet the man is good. Then, where is the difficulty? Our society is class-ridden and we have a class-ridden Government. That class that over-ruled our Government and our society is the capitalistic class. It was this class that inherited power from the Britishers because power was transferred through a compromise; and where there is a compromise it is the leadership of this class that gets the power. Pandit Jawaharlal Nehru, present Leader of the House, when he was Leader of the Nation, wrote a book called *Discovery of India*. On Page 51, he says that he does not like his class. He meant the upper class. There he says that their intention is not to change the social structure. The Britishers have got what they wanted before being pushed out and our bania has come to take their place keeping that social and economic structure in tact and retaining what the foreigners have been doing so far.

It was his opinion at that time, when he himself had not succumbed to his class character. I am talking of those good days when he was out of power. This Budget is not the child of our Finance Minister. The father of this Budget is that class of people who are our rulers. The mother is that social and political structure based upon the exploitation inherited from Britishers. This man is simply a mid-wife to this Budget.

I did not expect, frankly speaking, a good Budget from these parents and the mid-wife too. When I left for the House on the 15th, I was expecting a bad Budget. I was expecting that something more is coming. But, I did not expect that these people would dare at this stage give a concession to the higher economic groups. When I came here and heard his speech, I was stunned. Elections were held so recently and these people had talked of socialism so loudly that I did not expect that they would come out in their class character so soon.

We have been seeing that Budgets are coming year after year with more and more of taxation. They tell us that this is not due to exploitation: we are bringing socialism and we are developing your country. My sympathy goes with those feudal lords of the olden days. They too exploited but the poor fellows did not know how to talk simultaneously while exploiting. But our exploiters of the modern class know how to couch in good phrases the blow that they give to the masses and talk of socialism. Talk of development and socialism is nothing but these good words. They talk of socialism when they want to check socialism.

Now, let us analyse briefly this Budget. They have reduced super-tax. They have reduced income-tax on the plea that there is expenditure tax and wealth tax. These are no taxes. They are smokescreens to enable the Finance Minister to point out to his critics: look here, I have taxed even wealth of the rich. Rs. 15 crores is their estimate. I may tell you here—write it down—it will not be realised to the extent of more than Rs. 5 crores. We know how a rich man gets his property assessed. We have seen it in Estate Duty. We were told that we would be getting Rs. 8 crores but we got only Rs. 3 crores.

Then, let us come to the expenditure tax. Its history is not known but I am certain of one thing. The capitalists have been given one year to adjust their accounts. Gifts are tax

free. As in the case of sales tax where the sales are being suppressed resulting in losses even in income-tax, what will happen here? Actually the income is going to be suppressed. We may get something, or we may not, out of this expenditure tax but certainly we will be losing income-tax.

My argument is this. So far as concessions are concerned, they are only for higher classes. The taxation of the rich is bogus taxation; it will not be realised. The volume of the tax on the poor is very big and huge and it will be realised.

The minimum tax limit of the income-tax has been lowered. O' what a fine excuse! "We want to make every one to contribute for the development of the country." As if, if this limit is not lowered, we are not contributing now for the development of the nation. Perhaps my Finance Minister is labouring under the impression that he is the only taxing authority. We have got our Finance Ministers in the States who are very efficient in this *silsila*. Then, we have got our district boards, our panchayats who are given free hand to tax. Crores and crores are collected by way of taxes in the name of development of the Nation. Not only are there so many authorities. Sometimes one pocket is being raided simultaneously by so many hands. One asset is being assessed simultaneously by authorities more than one. I take the case of tobacco. That pinches me. That is the only recreation of poor people. I can't imagine a peasant without his *hooka* ploughing throughout the day. These rich people drink, play, go to cinemas and all that, and then ask the poor people why they should smoke. I may tell the Finance Minister that even the poor people want recreation and tobacco is the only recreation of my peasants and jats. See what a peasant pays for tobacco. He pays land revenue to Pratap Singh Kairon, the State Minister. For the well which he has built for himself—the Government did nothing

[Ch. P. S. Daulta]

—he pays *chahi* tax sometimes to the State Government and sometimes to the landlords. I am not sure of the landlords, but the peasant certainly pays *chahi* tax. Then comes your duty. This duty is very heavy. In Punjab the cultivation of this crop is going down because of the very heavy duty that is already there. Now the Finance Minister comes with a tax of 100 naya paisa per lb. on tobacco. It is really sad to say the least.

There is another curious argument. In a novel way they tell us that they have given some concessions to the higher income groups to make them interested in the development of the country. At the same time they tell us that they have taxed the poor men to make them interested in the country's development. This means that rich men are interested in their country's development when tax is lowered and poor men are interested when they are burdened with taxes.

We are living in an age of sermons. We have been listening to many sermons. Every day sermons are administered by our rulers. When do they administer these sermons? When they go in airconditioned cars. They tell my peasant who is taking a bullock-cart in the sun to work more. To whom do they tell? To one who is over-worked. Who tells? One who does not work. These people go and say: "Bharat ki janata kurbani karo". To whom do they say? To those who have left nothing to make any sacrifice. Who asks? Who lives in abundance? Is there any justification for asking? Is there any psychological atmosphere for preparing finance for the Plan?

I may tell here one thing more. We and they, both have been talking to the people on socialism. For the last five years a tax-payer has been giving tax in the hope that the First Five Year Plan will be over and his difficulties will be solved. Today, when the First Five Year Plan is over and the first year of the Second Plan is on,

is he not justified to ask: "where is the change?"

The other day, the Secretary of the Ruling Party, Shri Narayan, told us that the difference between the standard of living of the poor and the rich, the ruled and the rulers is not narrowing down, it is growing wider and wider. The poor man has been paying tax continuously with the hope that he is going to have a better lot, better conditions, after the completion of the First Five Year Plan. Now when the rich have grown more rich and the poor is going down and down, he is not going to pay tax for the next Five Year Plan, let it go to hell.

Shri Mohiuddin (Secunderabad): Sir, I rise on a point of order. Is "hell" a parliamentary term?

Shri Nath Pal: It is quite biblical.

Mr. Chairman: In the sense in which the hon. Member used the term it is quite parliamentary.

Ch. P. S. Daulta: Sir, it is not I, it is not the gentlemen sitting behind me, who are sending the next Five Year Plan to hell. It is they who, by levying these taxes, have made the poor man feel, let the Plan go where it goes. I am not going to kill it. They are killing it by taxing the poor.

They say, make sacrifice. I say, come along, let it begin from the top. I remember the day—I was a student then and I had come with a pass from the person who holds the Chair now when Mr. Satyamurthi talked of heavy administration with half a dozen Executive Councillors sitting there. I wish Mr. Satyamurthi was alive today so that I could show him the army of Ministers beginning from there coming up to this place, I could show him the army of Ministers in the States. They say that the State is expanding, that the scope is expanding and they want more Ministers. I say, Ministers are not wanted because the scope is there. First they have some men and then they want to

and jobs for them. Suitable persons are not placed in suitable jobs. The persons are there in order to accommodate various factions and jobs are traced or created. That is why there is an army of Ministers.

Is it not a fact that in recent years we have seen another bureaucracy, and that is the bureaucracy of these elder *buzurgs*? We have respect for them, but it is not necessary to respect them by putting them at the head of a responsible Ministry, making an old man sitting at the head of a department, who cannot walk without the help of a stick. Let me make a request. Let me make a speech, let me make a speech for *tyag*; they should retire before God allots them a seat in the "upper house".

There is not only the question of the number of Ministers. What about their salaries? When we remind them of their Karachi resolution they say: "humbug, the currency has changed now; the value of money has gone down and we cannot do with Rs. 500". When we point out to them that in a good State some good Ministers are actually charging only Rs. 500, they say they are making political stunts. The other day a responsible Minister said: "We won't allow Bengal to go the way Kerala has gone." Let me tell you, Sir, that when people decide to go a particular way they never seek the permission from the Finance Minister. If these rulers have got any mercy on their tax-payers they should not stand in the way of Dr. B. C. Roy going the way Shri Namboodiripad has gone. They should send instructions to Ministers that they should go the way Shri Namboodiripad has gone and they should accept only Rs. 500. They should do it gracefully, otherwise tomorrow they should be compelled to do it, because Kerala is there and the people are there. They will be forced to take Rs. 500 and they shall have to go the way the Kerala has gone.

Our leader, Acharya Kripalani said about the Governors. I also want to

say a few words about them. I do not understand why so much money is being paid to these "white elephants". We are told that these are posts of dignity in the States.

Mr. Chairman: Order, order. It is not proper to speak of Governors as "white elephants" and "black elephants". The language should be more dignified. The Constitution also requires that when we speak of Governors proper language should be used.

Ch. P. S. Daulta: I am sorry, Sir. My criticism is, why we should pay so much money to our Highnesses, our Governors. They say that it is necessary to pay them for the dignity of the State. May I say, that the way in which Governors are appointed makes it very difficult for people to pay them respect. A gentleman who failed as Food Minister in the Centre is asked to go as a Governor; a Chief Minister who failed in suppressing a movement in his State was asked to become a Governor, if judiciary is to be given some hint then a retired Judge is asked to be a Governor, if some leader has got a kick from the voters he is consoled and asked to become a Governor. When Governors are appointed on these considerations, whatever money you may spend on them the people are not going to hold them in respect. Not only that. Even some responsible Ministers at the Centre have no respect for these high posts. A correspondent of a responsible newspaper had access to a Central Minister. He asked the Minister: "Are you going to be Rashtrapati?" The Minister replied: "Am I so useless a person to be Rashtrapati?" My argument is this. When such is the case, why do they spend so much on these Governors?

18 hrs.

Shri C. K. Bhattacharyya: Sir, on a point of order. The hon. Member just now stated that a correspondent saw a Minister and requested him to stand for the post of Rashtrapati and that the Minister said: "Am I such a useless person to become a Rashtrapati?" I want to know whether this conversation between a newspaper

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correspondent and the Minister is recorded anywhere in public so that the hon. Member may refer to it. Otherwise, how does it arise and how can he refer to it?

**Mr. Chairman:** There is no point of order involved. There is no question that the conversation should be recorded somewhere. That correspondent went to the Minister and asked that question. There is no point of order.

**Ch. P. S. Daulta:** I want only two minutes. If there had been no interruptions, I would have finished. I want to say a few words about the External Affairs Ministry.

**Shri Joachim Alva (Kanara):** I think the second portion pertaining to Rashtrapati is very disrespectful. It is disrespectful for us and to the Rashtrapati.

**Mr. Chairman:** The only matter which the hon. Member referred to was that a newspaper correspondent went to a Minister of the Union Government and asked him to say whether he would become Rashtrapati. So far, nothing is wrong.

**Shri Dasappa (Bangalore):** Is that authentic?

**Mr. Chairman:** He only says that a certain correspondent went to a Minister. There is no question of authenticity that arises here.

**Shri Sinhasan Singh:** If that statement is correct—

**Mr. Chairman:** Order, order. The question of authenticity does not arise here at all.

**Some Hon. Members rose—**

**Mr. Chairman:** Order order. The point of order has been met. There is no further question of any other point of order arising on this statement.

**Ch. P. S. Daulta:** I was about to refer to the External Affairs. Though sitting on the Opposition Benches, I have great respect and I am proud

of my Prime Minister. He has played a role in the Indian national movement before 1947 when he succumbed to his class character and the part he has played in the movement for a quarter of a century cannot be forgotten even by those who sit on this side of the House. His ability, his occasional moral courage and above all, his being the Prime Minister of a great nation, have given him an international status. But all this does not necessitate spending so much and making interference in all बड़े मसला। This can all wait. They spend too much on our ambassadors. We have so many of them and we are spending a lot. We go out too many times and we invite too many guests. These are good things in normal days, I admit, but my Prime Minister should not forget that he is the Prime Minister of a country in whose financial chambers a red lamp is burning.

जब बनिये का दिवाला निकलता है तो उसको रेड लैम्प कहते हैं।

I may now talk of things nearer home. We are doing something about Chandigarh. But this is not Chandigarh but Chandi tomb. We are actually suffering from the lack of drinking water. The people of Rewari, the place where the Chairman was born, do not get drinking water. In these days, the water from the tanks also evaporates. Further the water there is salty. Lakhs and lakhs are being spent on artificial lakes. The Harijans are not getting houses to live in, and yet we are building a house that costs Rs. 40 lakhs for our Governor. The Government should be asked to stop this hobby. These buildings can wait but not the thirsty men on a dry field.

One last word about the payment of taxes. If a Jat from Rohtak does not pay land revenue by a fixed date, say, 15th June, he is put into custody, his entire goods are auctioned. But when a black-marketeer evades the payment of tax, they say, "Come along,

just pay this". This is not going to be tolerated. Bring such tax-evaders, the black-marketeers, to book. Prof. Kaldor says that Rs. 150 crores are going away without being collected as tax on income. I know of one instance. Business worth Rs. 2 crores is being carried on in Bombay without any regard for payment of tax. I do not know what is the exact amount that is lost by way of tax. But I want to say this. You must bring such people to book. I do not say what they used to say in the olden days, that is, hang them by their neck on the nearest pole. What I suggest here is this. Treat all such tax-evaders equally. Treat them on an equal level. Treat the big tax-evaders in the same way as the humble Jat evader is treated. Why a Kasan who does not pay the tax is made to suffer more than a bigger thief. That is my humble submission. I have done.

**Shri C. D. Pande:** Mr. Chairman, Sir, the Finance Minister, in his budget speech and subsequent utterances, has tried to make out a case that the success of the second Five Year Plan depends on our passing the tax proposals that he has put in their entirety. I think that position, namely, that the Plan can only be successful if we are to pay the ransom, so to say, —, we must pass the proposals first, — is rather too much and it is unfair to this House to face a sudden situation like this. The situation does not warrant such a thing. It is not exactly like this, because, if we analyse the figures that are required to be passed by this House as additional measures of taxation, we will find that out of Rs. 95 crores, Rs. 50 crores are earmarked for defence; Rs. 25 crores are earmarked for subsidising the food-grains. Now, only Rs. 18 crores or Rs. 19 crores are left which will be used for the financing of the Plan.

Now, can you imagine that a country which has procured Rs. 2,100 crores in the first Five Year Plan and has already made a provision of Rs. 4,800 crores in the second Five Year

Plan, will shirk the duty of finding out Rs. 21 crores for the Plan? This is not so. But the bogey has been raised in order to make the tax look rather desirable and worthy of being passed. In the guise of invoking the name of the success of the Plan, the Finance Minister has brought in taxes which otherwise would not have been brought before this House at all. So, the Plan has been invoked as a sacrosanct thing or as a thing of such great national importance, and that for that Plan we will have to make sacrifices in the form of these taxes. But it is not for the Plan, because for the Plan, we have already made provisions. If we can provide Rs. 4,800 crores, this House will not shirk the duty and the pleasant duty and the welcome duty of providing Rs. 20 crores more.

But my fear is that whatever we have provided in the past and whatever we are going to give for the next Five Year Plan, that is, the existing Five Year Plan, is not likely to be spent efficiently and be utilised in the proper manner. That is the crux of the whole thing, as to why our people oppose these taxes. The people doubt whether the money they have contributed so far, Rs. 21 crores for the first Five Year Plan, has been put to proper use. If we have achieved success and perhaps so by spending even less, we cannot vouchsafe that the expenditure has been proper throughout.

Whenever our people see wastage here and there, they feel hurt. They are ready to contribute their hard-earned money to the State but they do not like to see that what they contribute after great toil and sweat is spent and distributed rather lavishly and lightly. There are many instances which Members of this House have given,—instances where money has been mis-spent. I will not take the time of the House by enumerating all those superfluities and extravagances. It is in the knowledge of this House; they see all the big buildings around; they see all the big cars; they see the doings of the Social Welfare Board. Rs. 22 crores were spent in the last



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five years of the first Plan period, and for what? Just for the frills of the Plan. You have got certain society ladies, they go in jeeps and social gossip is exchanged. They are all honorary workers. They want nothing from the State except a conveyance and a telephone connection and a little staff, a stenographer and a peon. In this manner, who is going to be convinced that you have spent those Rs. 22 crores rightly? If people are not convinced of this, they will certainly grudge paying money to the State.

In this connection I will just show you a few publications. Here are the publications. Here is one, *Social welfare*; it is a nice, glossy volume, very nice to look at, with pictures therein of bonny babies and nice ladies. But this is not what we want for the success of the Plan. There is one *Educational Quarterly* containing no matter of worth; and then *Bhagirath*, *Kurukshetra*, *Samaj Kalyan* in Hindi. How many people, do you imagine, read these? These things are hardly read by anybody. At least I....

**Shri Mohiuddin:** We read them.

**Shri C. D. Pande:** You may be reading them. You are a very loyal citizen of this country. But most of the people do not look at them. I must admit that these books are not read by me at all, and my cook makes use of them in the morning for lighting the fire. I do not want to suggest that the savings in these publications will give us forty-five crores of rupees. That is not my idea. But what I want to impress upon the House is that there is this lavishness and unnecessary expenditure to which people object. This may save five lakhs or ten lakhs of rupees. The same thing is happening in the States. For instance, in U.P. there is the *Panchayat Raj Magazine* and *Pashu Palan Vibhag*. Do you know how many copies of this magazine, *Panchayat Raj*, are printed? It is fifty thousand a week. And there is a scramble among the printers as to who should get the order for these

fifty thousand copies. (Interruption). My friend Mr. Feroze Gandhi who wants to say something was trying to get the order for that magazine for his press, the *National Herald*. And I think he will support me in saying that that job work of printing fifty thousand copies was worth Rs. 25,000 to his paper which he was managing at that time. If these are the conditions, how can we imagine that people will vote the money, which is not spent for the Plan but for the superfluities of the Plan?

When I think of a Plan it necessarily occurs to my mind that it should be based on firm estimates. In this country no estimate that has been put before this House and on the basis of which grants have been sanctioned has ever come to be true. The estimates have been shifting from time to time. Can we imagine that with such shifting of estimates any plan can be final? You are asking for Rs. 4,800 crores and then Rs. 5,300 crores and it is likely next year you will say it should be Rs. 6,000 crores. Then the blame is put on rising prices. Can the Finance Minister, who is not here nor his Deputy.... (An. Hon. Member: His Deputy is here).... I am sorry. Can he explain why from Rs. 100 crores in Bhakra-Nangal the estimate now is Rs. 172 crores? Is it only due to the rise of some steel and cement prices? Can he make me believe that in the Damodar Valley Corporation or in Hirakud or in the Steel concerns the estimates put before us have not gone up by about 70 per cent? Do you think a seventy per cent rise has taken place in the price of raw materials? And you say the estimates are exceeded because the prices are rising and therefore the people should pay in order to finance the Plan.

What is the fact, the reality? The reality is we sanction a project. It is not a planned project. Whether it is Bhakra-Nangal or Hirakud or Rihand or Damodar Valley or Sindi, we go on sanctioning the amounts that the managers of the concerns ask for. That is our plan. In this way a plant

that should have been completed for a certain amount is costing us almost twice the amount. Therefore, unless you can think of sure estimates, never come before this Parliament for grants, because every year the estimates are wrong. If we had known that this was likely to be the expenditure, we might have perhaps reduced our ambitious plan and kept only such items as the resources could bear. But when you tell us that you will have a steel plant at Durgapur and that it will cost a hundred crores, we say "it is very nice, it is a reasonable amount" because a million-ton plant costs a hundred crores and that is the price throughout the world. But when you undertake this work, it becomes Rs. 170 crores. And it is my apprehension that it might come to Rs. 200 crores by the time it is completed.

Therefore, in such conditions where the estimates are shifting, no plan can be final and no taxation is justified. If you give us a firm estimate, with a possible variation of five per cent this way or that way, we can have some plan. Otherwise a plan is not possible; it is just taking some projects. And, after all, with a hundred or two hundred crores, anybody can make a barrage or a Chittaranjan Works or a Sindri Factory. There is no achievement in this. The difficulty is you are spending more than the work should have cost. That is the grievance of the people of this country.

The Finance Minister throughout his speech has said that the people must make sacrifices for the success of the Plan. Has he devoted a single paragraph in his speech to indicate that "this is what the Government is going to economise in all its branches of administration"? Can you make this House convinced that there is no room for economy in the administration? Can you make this House believe that the Damodar Valley Corporation cannot be managed with five crores less than what is spent on it now? On Bhakra-Nangal we are

spending Rs. 170 crores. I have some apprehensions that at least ten crores will be due to mis-management—it may be a scandal, irregularity, embezzlement or just spending badly. But one thing is certain, that there can be savings of at least five to ten per cent in all the undertakings that you have undertaken. That means that out of five thousand crores there is the possibility of saving five hundred crores. (Interruption) If anybody says 'no', it cannot shake me from my belief, because I have seen that ten per cent is the ordinary margin of excess in this country.

That being so, when there is a margin and room for saving, and when people are hard-pressed and not in affluence and abundance, is it justifiable for you to come forward with proposals of further taxation?

And another objection about bringing such drastic measures of taxation is that you have put all the taxes in one budget. You could have brought some last year; you could have waited for some till next year. But you wanted to give a shock to the country that all the taxes can be brought in one year—the need may or may not be there. I shall tell you how the need is not there.

On the one hand you make wrong estimates of your projects. On the other hand you make wrong estimates of your revenues, as is clear from the figures given in this budget speech of the Finance Minister. In Customs the budget provision was for Rs. 150 crores, and the realisation is Rs. 171 crores. In Union Excise Duties the budget provision was for Rs. 170 crores and the yield is Rs. 188 crores. Therefore, if you can make a difference of Rs. 21 crores and 18 crores in two of the items of revenue of the State, is it not really speaking an inconvenient position that you should ask this Parliament to put a tax on the people where there is no need of putting further taxation?

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Because, the taxation that you have asked will exceed the target that you are aiming at. Last year you taxed the people without there being any need for it. This year I have an apprehension that you are going to further tax the people without the need. Because, there is always a shortfall in the expenditure and there is always an excess of receipts over the estimated amount. Therefore, I think the Finance Minister could have easily avoided the taxation of at least twenty to twenty-five crores. There is no doubt in my mind that Rs. 25 crores are being taxed absolutely for the sake of taxation.

Now, there are certain items of taxation to which I have hardly any objection on principle. But, there is one item of taxation which I strongly hold as an unwanted item of taxation. That is why, I asked you, Mr. Chairman, that the reply given by the Deputy Minister of Finance should not be taken as final because all the speeches made thereafter would be speaking to the dead wall. If he has given his final reply that there is no case for restoring the exemption limit in income-tax at Rs. 4200, what is the use of speaking again and again because, the Finance Minister has asked his deputy to give a reply to the debate.

**Shri B. E. Bhagat:** May I say, Sir the House is supreme and nothing is final?

**Shri C. D. Pande:** That is true.

**Mr. Chairman:** It is not a question of the reply of the hon. Minister. The hon. Member is entitled to make any remarks he likes. Already it has been brought to his notice that it is not the final reply. Even if the hon. Finance Minister makes a final reply, that does not take away the argument of the hon. Member. There is nothing final in argument.

**Shri C. D. Pande:** It is in this hope that I am making out a case for the restoration of the exemption limit. This sum of Rs. 4200 was made the exemption limit after this report was out or during the consideration of this report. It has been in force for the last three years. This report was out two years ago. If this report was the basis for reducing the limit, you should have done it two years ago. Two years ago, you found that impossible. You found that there were not enough officers to cope up with the work. In two years, has the administration become so efficient that you can handle almost twice the number of cases? Now, what are the circumstances? You have got a greater number of cases, dossiers as they are called in the department. Death duty, estate duty, they have got almost 6000 cases. Now, in expenditure tax; there will be at least 15,000 cases. There may be more than 25,000 cases in wealth tax. Having added on to your burdens with collection of heavy dossiers, have you made such a big increase in your staff that you can cope efficiently with additional cases that you are going to tackle? Can you imagine the number of cases that you are going to tackle? Four lakhs is the estimate of the Finance Minister. When you tackle 400,000 cases, it is my experience from the knowledge in the villages and ordinary towns that the Income-tax Inspectors tackle 800,000 cases, double the number of people. Just it may be to find out marginal cases in all sincerity; it may be a little incentive to get something out of doubtful cases. Because a man who has to pay Rs. 20 as a tax,—he may have to pay it—he thinks it to be bothersome and he would pay Rs. 10/- then and there and get rid of the whole thing. If you reduce the taxation limit from Rs. 4,200 to Rs. 3,000, it will create a lot of corruption. You will antagonise people who are already hard hit. I think the Finance Minister did not even consult or see what the reaction of his stenographer was

after he wrote the budget speech. All these clerks, all these 12,000 people who go out in cycles in the evening when they go out from the offices, they are all hard hit. Really they have got no feeling for this Plan. They have no feeling for the country, because they are overburdened with their miseries. Now, you are taxing them.

The argument of the Deputy Minister is that the incidence of tax will be Rs. 18 and not Rs. 98. It is not Rs. 18 that is the question. The question is that these people have to go to the Income-tax Officers and they have to prove. In the case of salaried people, it may be very easy. In the case of the business class, where the marginal cases are involved, I am sure, the difficulties and harassment will be extreme and the sum of Rs. 5 crores that you are going to realise from them at a cost of Rs. 150 lakhs is not worth having in view of the resentment and corruption that you will cause in society. The Deputy Minister also said that the per capita income is only Rs. 200 and odd and therefore, the limit that is proposed is 10 times. It was an absolutely wrong interpretation of figures. In per capita income, it is not one man's income. It is a family's income. In one family paying income-tax, there are at least 4 or 5 persons. For the sake of calculation it is Rs. 1000. The average income is Rs. 1000. Don't say that the lowest income in this country is 200 and odd and that you have fixed a very generous limit of Rs. 3000. It is not 10 times; it is only 3 times.

A capital argument has been made that in other countries, the limit is more or less the same. This again is very much erroneous, because those who have been to foreign countries know the amenities that they provide, free education that they give, free medical attention that they give. The sum total of the community efforts are such that with a lesser amount you can live much better in England than here. If you are stay-

ing in a moderate hotel for Rs. 500 a month here, you can live much better for that money in England than here. Therefore never compare that limit in that light.

Further, it is said by the Finance Minister that these people should also have some consciousness that they are contributing towards the Plan. Does he not realise that all the indirect taxes are sufficient to make him realise that he is paying for the success of the Plan. The gentleman who gets Rs. 250 is the person who has got many dependents unlike in England. In England, even a daughter aged 19 is not dependent on the parents. A son is not dependent. That is also an additional reason why comparison between England, U.S.A., and India is not relevant. This is with reference to comparing things in other countries. On the point that the people must realise that they are paying for the success of the Plan, I was saying that they are paying in a large number of cases and realising full well that they have to pay for the success of the Plan. Whenever they purchase sugar or coffee or tea, they pay more. If they go to the cinema, they realise this. If they purchase petrol—when I say petrol, it need not be taken that they are car owners—even the fares in mofussil buses will go up. If people who cultivate a small farm purchase diesel oil, they will have to pay more. In this manner, there is no necessity to make them realise that they are contributing for the success of the Plan because they are already paying too much beyond their capacity.

In these circumstances, I strongly plead before the Finance Minister that he should reconsider this thing. This is the worst item of the whole taxation, that we have reduced the exemption limit from Rs. 4,200 to Rs. 3000. It should be restored not to Rs. 3,600, but to Rs. 4,200, in order to relieve work from this department, and to give relief to the tax-payer. It is not a question of Rs. 18/-. You come forward with the

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specious arguments that formerly they were paying Rs. 98 and now it is only Rs. 18. If you want to tax, you better tax Rs. 98. Once you tax, it is the vexation that is more important than Rs. 18 or Rs. 98. Even these clerks will say, once you have to pay, let it be Rs. 98. Let it not be clerks. In the business community, the lowering of the limit will be of the highest consequence because it will lead to harassment and corruption. With these words, I again plead before the Finance Minister and the Deputy Minister that the exemption limit should be restored at Rs. 4,200 to avoid harassment and corruption.

**Shri M. D. Mathur (Nagaur):** Sir, The discussions on the budget have been going on for the last two days,—particularly this budget concerns the Plan—there is an apprehension in my mind that, after all the taxes are levied, one fine morning the Planning Minister or the Finance Minister may come forward and say, in spite of all efforts on our side, in spite of all the taxes that have been levied, we still lack funds, and we are not able to execute the Plan in toto. If it happens like that, one fine morning before this Parliament, we who are enthusiastically supporting the tax structure as proposed by the Finance Minister will be placed in a wrong position. Therefore, before I go further, I want an assurance from the Finance Minister and the Government of India in this respect. I say that the people may be prepared to pay all these taxes for their bright future, and for the future of their kith and kin. If this thing happens, it will put the Government as well as its supporters in a very precarious position.

While discussing the President's Address everybody in this House welcomes the remarks that the Government was determined to execute the Plan, and now we find the determination of the Government to execute the Plan in these taxation proposals. Today we have heard in

this House people saying that they have to pay a quarter of a naya paisa more for a cup of coffee or tea. I want to inform this House that there are people in this country who have to pay two to four annas for a bucket of water. Those people do not grudge today the taxation proposals, they welcome these proposals, in spite of the fact that they are paying two to four annas for a bucket of water. The men and women in the desert parts of this country travel every day ten to twelve miles to bring two buckets or two pots of water. These people look to the Plan. They expect that if the Plan is executed they will get water either from the canals or tubewells in the desert parts of this country. They are prepared to pay more. When Dr. Katju, the then Defence Minister, visited that area, the people said: "We are prepared to donate and contribute in a blood bank as much blood as you like, but we want water from you." And here we are discussing in this House a simple rise in the cost of a cup of coffee or tea. There are people in this country all over who are badly suffering. They are enthusiastic about the execution of the Plan because it is in the Plan they see prosperity coming to the villages, that their future will be bright, that human energy which is wasted in going ten to twelve miles every day to get drinking water will be saved. Therefore, I want to state that so far as the determination of the Government to execute the Plan is concerned, the people are with the Plan and with the Government. Maybe that for political reasons some people sitting on that side of the House try to create high tension out of these taxation proposals, but so far as the common people are concerned, today they want the amenities of life, they want schools in the villages and for achieving these through the Plan they will not hesitate to pay as much as you like.

My hon. friend Shri Dange spoke yesterday and we were anxiously listening to what he was saying. I

thought he might give some alternative proposals to the hon. Finance Minister to save the common man from these taxation proposals. He only said that the approach of the Finance Minister should be socialistic, and suggested to him to read *Das Kapital*, Volume III. So many people on this side of the House must have read that book, but our approach to socialism is fundamentally different from what he wanted to teach us. We got independence from the imperialist power in a way which created history. We liquidated the feudal order by negotiation, and we want to liquidate the private sector also in a different way from the one they want to suggest to us. We do not want to apply the guillotine to the private sector. We do not want to give passports to the managers and owners of the private sector immediately. On the other hand, we want to fully exploit the private sector in the interests of the country, and when their utility goes out, slowly we will take them over. So, he could not help this House or the Finance Minister, except suggesting that nationalisation should take place. We agree to it, and the Government of India's policy of nationalising industries is being implemented gradually. So, the Opposition have not made any contribution to altering the tax structure.

The difficulty is not that the common man does not want to pay. The common man should be enthused, he must be made Plan-minded. He is getting Plan-minded out of necessity, but he must be told that the Plan is going to bring a better future for him. In that case, he will enthusiastically come forward and contribute to the building up of the nation. Today the people are contributing one-third for digging wells in the villages, they are contributing 50 per cent for the construction of school buildings. They are not taxes, but the people are voluntarily coming forward. We should help in creating an atmosphere in which they will feel that the Plan is going to solve the miseries of this country. But I

would tell the Finance Minister one thing. When we go to our constituencies with these taxation proposals we are going to be faced with important questions. The villager today is prepared to pay the tax you want, the middle class willingly or unwillingly will pay the taxes, but they will put this direct question: "You want to tax us, you want us to sacrifice, you want us to invest this money for the future of this country, but what are you doing to those people, the Princes, who are getting Rs. 7 crores every year?" I come from a State which has been integrated from various Princely States, viz., Rajasthan. The Princes there get Rs. 17 lakhs annually, one Prince Rs. 10 lakhs, another Rs. 5 lakhs etc. We spend Rs. 5 to Rs. 6 crores annually on them. Are you going to scale down their privy purses? Their patriotic urge to surrender power has already been more than compensated by the privy purses they have received for so many years. We read in the press that Pandit Nehru wrote a letter appealing to the patriotic feeling of the Princes, as the press put it, to come forward voluntarily to cut down their privy purses. I think not a single Prince came forward. We do not know the fate of that historic letter of Pandit Nehru to the Indian Princes.

Today you are spending crores of rupees in constructing administrative buildings. I know of so many States where there are buildings as big as your Secretariat in New Delhi. There is for instance the Ummeed Bhawan place in Jodhpur constructed a few years before, at a cost of Rs. 5 crores and which is lying idle today. Nobody is there to clean and sweep the place. Why are such buildings not utilised for hospitals, schools, universities and other important departments of the Government of India or the Government of Rajasthan? The difficulty is that these buildings are on the list of private properties of the Princes. When Sardar Patel was integrating the States, V. P. Menon and the Princes negotiated and put everything in their private list. A

[Shri M. D. Mathur]

Prince should have one house to live in. In the socialist order where we want to reduce disparities in income and wealth, we find that today the Princes are living in those lavish big houses, and so many others are lying idle. We are constructing new buildings and the old buildings are rotting. They are the nation's wealth because they were constructed by the taxpayer's money, not out of the privy purses. In order to entice the people today that the Plan has to be fulfilled, has to be carried through in order to solve the miseries of the people, we will have to curtail our expenditure in the administration. I will not go into details. We are paying high salaries to Government officials. A pay commission should be immediately appointed to revise the pay structure in the light of the fact that we want a socialist structure now. We want a socialistic society. But today the salaries are ranging from Rs. 4000 on the one side to about Rs. 25 or 50 or 100 on the other. That has got to be revised. Our services and the bureaucracy also have to come forward and make their sacrifice. Along with the proposals which the Finance Minister has put forward, there ought to be also another proposal to the effect that a pay commission would be appointed, consisting of officials, non-officials and other important people, to revise the pay structure of the services in India. I think such a proposal would have gone a long way in mobilising our people for the Plan and for the tax structure that is being built up.

Now, there are so many States where we have abolished the jagirdari or the zamindari system. We are paying compensation to the jagirdars or zamindars to the tune of crores of rupees every year. In Rajasthan alone, I think we are paying several lakhs by way of compensation to these people. Our Finance Minister and our Prime Minister have issued appeals to the common man to contribute to the Plan by way of savings. But why should the law not be amended, and why should the

States not be asked to amend their respective laws and say that compensation will be paid to these people in the form of certificates, and the money will be used for the reconstruction of the country?

I would like to submit that the money which these jagirdars take away goes to national waste. Formerly, the privy purses of the princes used to go towards foreign investments, but now that the Government of India have stopped it, that money is lying as dead capital. On the one hand, we are short of money; but on the other, we find that a huge amount of money is lying dead, or is being misused by the princes and jagirdars. It is high time that when we have abolished the feudal order, we must say that whatever compensation is paid to these jagirdars and zamindars will be paid only in the form of cash certificates, so that those moneys can be utilised for the Plan. If that is done, then the Finance Minister will not have to beg or borrow from foreign countries.

I do not want to take much time in talking about corruption, because, I believe, that too much talking about corruption sometimes takes away the effect that it desires to produce. So, I leave it to the authorities to see that effective methods are adopted to put down this evil. Merely talking in this House about corruption would only create tension, and nothing will come out of it.

So far as income-tax is concerned, the married people have been given some relief. I do not know, and I would like to ask the Finance Minister whether the term 'married person' would cover also a widow and a widower. I think it does not. I would like to ask what fault a widower has done that he should not get this relief; his wife might have expired leaving him three or four or five children, but when it comes to a question of income-tax, he is told 'You have to pay the full tax, you do not come under the exemption, because you are a widower.'

**An Hon. Member:** He is also a married man.

**Shri M. D. Mathur:** He is not. That is what I find from the circular that has been issued; only those people who are married are eligible to get this exemption; the widowers or widows are not given this exemption.

**Shri Radha Raman:** (Chandni Chowk): Once married means always married. He is also a married person.

**Mr. Chairman:** Widowers and widows are certainly married people.

**Shri M. D. Mathur:** If that is so, then I close this point.

So far as the tax on railway fares is concerned, I would appeal to the Finance Minister to exempt journeys up to at least 50 miles, so that the poor labourers who come from one end of the city to another in the big cities and their suburbs may get this exemption.

**Shri Mahanty** (Dhen Kanai): You have been pleased to call upon me to speak at a time when, unfortunately, I have lost my frame of mind.

**Mr. Chairman:** If the hon. Member does not want to speak, he may not speak. Mere being called upon does not compel him to speak. If he is not minded to speak, he may not speak.

**Shri Mahanty:** You may kindly wait hear what I am going to say.

**Mr. Chairman:** If the hon. Member feels that he is not in a mood to speak, he may take his chance tomorrow. I do not want to force him.

**Shri Mahanty:** I may not get a chance tomorrow.

However, in deference to your wishes, I would like to make a few observations for such consideration as they may deserve.

I consider this Budget as a warrant of penalty against the people for the failure of the basic assumptions of

the First Five Year Plan, for no fault of their own.

The House will kindly recollect that during the debate on the President's Address in this House, the Home Minister who replied to the debate said in no uncertain terms that the Plan was a national plan, and that the Congress Party was seeking to take no political advantage out of it. But the Finance Minister while speaking in the other House has contradicted him and has said that the Congress Party faced the electorate in the last elections with this Plan, and, therefore, he is intent upon implementing this Plan, by hook or by crook without minding its cost. I may better quote the Finance Minister. At page 1 of his speech, this is what we find:

"So far as we on this side are concerned, we went before the electorate a few months back with only one weapon in our armoury", and that was the Second Five Year Plan.

I do not quarrel with anybody, if anybody wants to make political capital out of the national plan. It is his look-out. But my grievances is that the Congress Party now in power, after having bungled, after having frustrated the basic assumptions of the First Five Year Plan, and after having weakened the foundations of the Second Five Year Plan, is now coming before this House with various taxation proposals.

It is admitted on all hands that agriculture was the basic core of the First Five Year Plan. We spent a total amount of Rs. 357 crores, which represented about 15.1 per cent of the total investment. In the Indian economy, the price of foodstuffs occupies a very strategic position. Therefore, very rightly, the planners had given a higher priority to more production and an increase in the supply of foodstuffs for checking the spirally rising prices and for checking inflation, and thereby creating an atmosphere in the country conducive to the successful implementation of the Second Five Year Plan.



[Shri Mahanty]

The party in power, which seeks to take political advantage of the Plan should well remember that due to its bungling, that basic objectives of the First Five Year Plan has floundered on their inefficiency. I am of the views that if that basic objective of the First Five Year Plan had not gone away, there would have been no need for many of these taxation proposals.

I would invite your attention now to page 3 of the Finance Minister's speech in the other House. He says:

"Have hon. Members—any of them who spoke—thought of the fact that as against a short-term income of Rs. 52 crores from indirect taxes, the Government have committed themselves to create a fund of Rs. 25 crores for the purpose of subsidising food-grains?"

This is my basic theme. Why has it become necessary to subsidise food-grains, for which a special fund has been created, of the order of Rs. 25 crores? It is because of the fact that our food production was not of the order of our expectations.

At page 8 of his speech, the Finance Minister states further:

"I am quite prepared to admit that many of these projects do not yield the return that we expect from them."

"It is a matter with which I have been concerned. I had an evaluation made of all these projects, a quick evaluation, but I find from it that even if the agricultural programme is carried out in its entirety, it will not yield enough to amortise the capital expenditure in some cases even to pay the interest on the capital that we have put forth".

The basic question—this is not winning a debating point nor making a broadside against the Party in power—is: after having wasted all these

crores of money in infructuous Projects, which have been extorted from the poor taxpayers, who have been pauperised, and after weakening the very foundations of your Second Five Year Plan, does it behave, you, is it open to you, is it moral on the part of Government to come to the House with more violent measures of taxation, both direct and indirect? That is the basic question, and unless the Finance Minister or his Deputy—who is now happily engaged in private conversation—gives a direct answer, unless a satisfactory answer to this question is forthcoming, I think it will be open to us, and we will be failing in our duty if we do not...

Mr. Chairman: Order, order. The hon. Member is inviting the attention of the hon. Deputy Minister to the point he is making.

Shri B. R. Bhagat: I am sorry.

Shri Mahanty: He need not be sorry at all, because he is quite assured of the majority behind him. But the little point that I was trying to make was that unless Government gave a satisfactory answer to these facts—which I have already stated and which I am not going to repeat due to paucity of time,—we would be failing in our duty if we did not tell the people that it was impolitic, it was immoral, to a certain extent, to yield to all these taxation measures which the Government had been proposing, and if necessary, to go to the extent of giving a cry for a 'no tax' campaign.

Here you find on your own admission, on your own evaluation, that crores of rupees have gone to waste and have not yielded any result. Now, with what face then can you come to the House with proposals for more violent measures of taxation for financing more wasteful expenditures. That is the main question. I would like the hon. Minister to give some attention to this aspect of his

own statement when he comes to give a reply. With the short time at my disposal, I should not further dilate on this and should come to other aspects of the Budget.

Let us consider the economic background which has been very ably surveyed, in the White Paper on the General Budget. I first come to the sphere of domestic economy. In the sphere of domestic economy, the White Paper admits that "for the first time since Plan development got under way, the economy showed evidence of some amount of strain". I have quoted what has been stated in the White Paper. Now the country would like to know and the House would like to know why the Odyssey after all these five years of wanderings has come to this nightmare. Are we implementing these projects to produce more strains in this country? The White Paper is silent as to why these strains were created.

That again brings me back to the basic core of the problem, namely, that even though during the First Five Year Plan, we placed a high priority on agriculture and food production, we have done everything except increasing food production. We have done everything except paying attention to the aspect of more production of foodgrains, which has now resulted in this catastrophe.

Let us see what has been the achievement in the field of production. Agricultural production has been steadily decreasing. It declined by 2.4 per cent from 116.4 in 1954-55 to 113.7 in 1955-56. In 1954-55, production had further declined from 68 million tons in 1953-54, to 66.5 million tons. Now, it is our duty to ask of the Government to tell us why, in spite of this expenditure of Rs. 357 crores in the agricultural sector today the production is falling, and due to which food prices are rising spirally and on account of which there is acute shortage in the market.

This has resulted in increasing the cost of living. The cost of living has

been rising spirally mostly on account of the price of foodstuffs. In 1956, the general index of wholesale prices increased by 13 per cent from 373.4 to 421.9. On February 16 of this year, the index stood at 424.4 which far surpassed the peak which was reached during the Korean war crisis. We would like to know why after the First Five Year Plan the cost of living has been rising so spirally. Are we going to be told that economic forces are as chaotic as the Government imagines them to be so that they cannot be controlled.

Now, these spiralling cost of living and wholesale price indices have been hitting the people hard. Their pockets are pinched in a thousand and one ways. Over and above that, these excise duties—indirect taxation measures—will further raise the wholesale prices. Take one instance. Now, it has been admitted by Government that the increase in the price of tea has contributed substantially to a rise in the wholesale prices. This has been admitted in the White Paper. Over and above that, the proposed imposts on tea and sugar are going to further increase the wholesale price and cost of living indices.

Now, the question has also to be asked: Is the Plan meant for the people or the people are meant for the Plan? If it is said that the postulates of the Plan are something inviolable, that the Plan is a deity of the ancient times which requires sacrifices of blood, then of course, I have got no quarrel with you and you can get your taxation measures passed. But if you maintain that our Plan is a democratic Plan and we have to make a compromise between the demands of the State, between the demands of a totalitarian Plan and the demands of individual comforts, then I only urge that this kind of excise duties on tea, sugar, coffee etc. should go.

Then I come to another most important aspect. I do not wish to be like the critic who wants to have the cake and eat it too. If it is con-

[Shri Mahanty]

ceded that this Plan is inviolable, that it cannot be re-phased, that all its aspects should be implemented, then we have got no other way but to concede to the demands of the hon. Finance Minister. But even then, may I know why the Government of India are so reluctant to scrap the unsuccessful policy of Prohibition? According to the Taxation Inquiry Commission, the total excise revenue in India in 1954-55 was of the order of Rs. 44 crores or 8.7 per cent of the total provincial revenues. Here is a rich source of income which the State Governments could derive from excise duties. The name of Mahatma Gandhi and his views have been quoted to vitiate the simple proposition. Even then Gandhiji was against prohibition not from any moral point of view but from the political point of view. He was not only against the excise revenue which the then British Government were deriving from the sale of liquor and the cess on salt; but also he asked the people to boycott law courts. Gandhiji's programme was aimed at paralysing the main sources of revenue of the imperialist Government.

19 hrs.

**Shri Narasimhan (Krishnagiri):** I want to make a submission, if the hon. Member would only yield. He is not quoting Mahatma Gandhiji's views properly by saying that he was opposed to drinking only as a political question. He opposed it not only on political considerations but on other ethical and social considerations also.

**Shri Mahanty:** That is how I have been able to understand him. I may be wrong. I have not quoted Mahatma Gandhi.. (Interruptions.)

**Mr. Chairman:** Order, order. Let him say what he wants; he says that he understand him in that way.

**Pandit K. C. Sharma:** It is now 7 P. M.

**Mr. Chairman:** Order, order. This is not the way to inform the Chair

about the time. The Chair knows the time.

**Shri Mahanty:** I was trying to submit that Gandhiji was against drinking as a political manœuvre against the British. Excise was one of the main sources of substantial revenue and he felt that that source should be paralysed. It was apart of the non-co-operation programme. Had he been alive today, and had he to choose between this cruel method of taxation and prohibition, certainly he would have opined for Scraping Prohibition. After all the greatness of men does not function in groove-thinking. Today, only two types of persons are in favour of the Prohibition—gutter moralists on the one side and the bootleggers on the other. It has been a failure and even the Prohibition Enquiry Committee Report refers to it. So, why should we throw away Rs. 44 crores that is now going into the hands of the bootleggers and smugglers and come to this House and tax the people on sugar, tea, coffee and all that?

I now come to the question of economy in administration. I have not the whole report of the Taxation Enquiry Commission. I am quoting from the summary prepared by the Ministry of Finance, at page 5. The compilers have quoted the observations of the Commission:

“We are ourselves impressed, the Commission say, ‘with the need for thorough and careful enquiry both in the Central Government and the States into the whole question of public expenditure and suggest that such enquiries should be undertaken and entrusted to sufficiently high-powered bodies.’”

It now behoves us to ask what has been done by the Government in this matter. I will not waste the time of the House. I will only quote what the Finance Minister has said in his speech. From that the House will imagine how callous and irresponsible

the Government has been to suggestions from bodies which they appoint from time to time. On page 9, he says:

"I am not in a position straight-away to say the organisation that we would establish for the purpose of a continuous check. I might mention various appurtenances that we have in the Secretariat, the Organisation and Methods Division, the Economy Unit etc. but I do find that it is not adequate."

We can very well imagine from this that the Government is not keen

to attain the objective which was enunciated by the Commission and which on many occasions in the past was assured by the leaders of the Treasury Benches, that there should be strict economy in administration. I do not think that the party in power has any moral sanction, to come to this House for these most violent imposts, on the people, which has been proposed in the General Budget.

*The Lok Sabha then adjourned till Eleven of the Clock on Thursday the 30th May, 1957.*