

[Mr. Speaker]

1961 and to communicate to this House the names of the members so nominated by the Rajya Sabha."

The motion was adopted.

REPRESENTATION OF THE PEOPLE
(AMENDMENT) BILL*

The Deputy Minister of Law (Shri Hajarnavis): Sir, I beg to move for leave to introduce a Bill further to amend the Representation of the People Act, 1950.

Mr. Speaker: The question is:

"That leave be granted to introduce a Bill further to amend the Representation of the People Act, 1950."

The motion was adopted.

Shri Hajarnavis: Sir, I beg to introduce the Bill.

BUSINESS ADVISORY COMMITTEE
FIFTIETH REPORT

The Minister of Parliamentary Affairs (Shri Satya Narayan Sinha): Sir, I beg to move:

"That this House agrees with the Fiftieth Report of the Business Advisory Committee presented to the House on the 16th April, 1960."

Dr. Sushila Nayar (Jhansi): Sir, I wish to make a submission. I wish that at least 15 minutes are given for the Bill relating to the validation of divorces within a certain time. The Bill have been introduced in the Rajya Sabha. If the Lok Sabha can find at least 15 minutes—it may not even take fifteen minutes—it would be good. So many women are affected by this; the position of so many children who are today according to the law illegitimate can be safeguarded. It is very important that at least a few minutes should be spared for this important Bill.

Shri Satya Narayan Sinha: I have given an assurance that we shall try to find time. We are trying to provide time.

Shri Naushir Bharucha (East-Khandesh): May I request you to say whether the Bombay Reorganisation Bill is going to be taken up in the course of the day? Or, shall we sit full day tomorrow for that Bill?

Shri Satya Narayan Sinha: It will be taken up only tomorrow. We are not taking it up today.

Mr. Speaker: We are not taking up that Bill today. I shall now put the motion to the vote of the House. The question is:

"That this House agrees with the Fiftieth Report of the Business Advisory Committee presented to the House on the 16th April, 1960."

The motion was adopted.

12.33 hrs.

DEMANDS FOR GRANTS—contd.

MINISTRY OF FINANCE—contd.

Mr. Speaker: The House will now proceed with the further discussion of the Demands for Grants under the control of the Ministry of Finance. Eight hours were allotted and 3½ hours had been taken and 4½ hours remain. It is now 12-30 and the House shall rise at 5 PM, when guillotine will be applied to all the other Demands. How long will the Minister take?

The Minister of Finance (Shri Morarji Desai): A little more than an hour.

Mr. Speaker: I will call him at 3-30. Then, we shall put the other Demands to the vote of the House. Now, Shri Braj Raj Singh may continue his speech.

श्री बजराम सिंह (फिरोजाबाद) : अध्यक्ष महोदय, परसों मैं निवेदन कर रहा था कि हमारा कर का ढाँचा खास तौर से आज़ादी के बाद से जो बना है, वह इस तरह का बना है कि इसमें अधिक से अधिक कर गरीब लोगों पर लगते रहे जा हैं। अप्रत्यक्ष कर बढ़ रहे हैं और प्रत्यक्ष करों में उतनी बढ़ोत्तरी नहीं हो रही है। यदि हम १९४७ से ले कर अब तक की समीक्षा करें तो पता चलेगा कि आज़ादी के पुरन्त बाद हमारे करों में ७५ प्रतिशत प्रत्यक्ष कर थे और लगभग २५ प्रतिशत अप्रत्यक्ष कर थे। आज व्यवस्था बिलकुल उलटी हो गई है। आज ७५ से ८० प्रतिशत तो अप्रत्यक्ष कर हैं और करीब २०-२५ प्रतिशत प्रत्यक्ष करों का अनुमान लगता है। इससे पता चलता है कि सरकार का दृष्टिकोण क्या बन रहा है। सरकार जो रुपया इकट्ठा करती है उसे खर्च करने का जब सवाल आता है तो देखा जाता है कि थोड़े से लोगों को जिस से लाभ पहुंचता है, वही योजनाएँ हाथ में ली जाती हैं। इन योजनाओं के लिए धन इकट्ठा करने का जब प्रश्न आता है तो इस तरह के कानून बनाये जाते हैं जिन से अधिक से अधिक भार गरीब लोगों पर पड़ता है। मैं आंकड़ों में जाना नहीं चाहता हूँ। लेकिन यह मोटी सी बात है कि हम ने जो भी कर या तो पिछले साल लगाये या इस साल बपाये हैं उनका अधिक से अधिक भार आम जनता पर पड़ा है और जो लोग टैक्स देने की सामर्थ्य रखते हैं, उन पर हम टैक्स नहीं लगा रहे हैं।

प्रश्न उठ सकता है कि हमें योजना को चलाना है और योजना को चलाने के लिए कहीं न कहीं से पैसा इकट्ठा होना ही चाहिये। मैं यह नहीं कहता कि विकास योजनाओं को चलाने के लिए हमें पैसा नहीं मिलना चाहिये, मैं चाहता हूँ कि पैसा मिले इसमें कोई दो राय नहीं हो सकती। लेकिन हमें देखना पड़ेगा

कि क्या योजनाओं को चलाने के लिए हमें पैसा उन लोगों से इकट्ठा करना है जिन के पास देन की सामर्थ्य है या उन से इकट्ठा करना जिन के पास खाने के लिए भ्रम नहीं है, पहनते के लिए कपड़ा नहीं है, जो अपने बाल बच्चों के लिए शिक्षा की व्यवस्था नहीं कर सकते हैं, जिन के पास रहने के लिए मकान नहीं है। मैं देख रहा हूँ कि इन्हीं लोगों पर आज कर पर कर आप लगाते जा रहे हैं, इन्हीं पर आप कर भार बढ़ाते जा रहे हैं। इसका यह नतीजा हो सकता है कि आज जनता के दिमाग में यह विश्वास पैदा हो जाए कि जो कुछ योजनाएँ चल रही हैं, वे जनता के लिए नहीं हैं, थोड़े से इने-गिने लोगों के लिए, निहित स्वार्थ वालों के लिए हैं। इसलिए मैं निवेदन करना चाहता हूँ कि आप अपने कर-ढाँचे में आमूलचूल परिवर्तन करने की कोशिश करें। आपने ऐसा नहीं किया है और मुझे अफसोस के साथ कहना पड़ता है कि सरकार का दृष्टिकोण कुछ दूसरी तरफ ही जा रहा है। जब प्रत्यक्ष करों का सवाल आता है तो बार बार यह एलान कर दिया जाता है कि वह तो अब संचुरेशन प्वाइंट पर पहुंच चुके हैं, ऐसी हद तक पहुंच चुके हैं जहां पर और कर नहीं लगाय जा सकते हैं और जब अप्रत्यक्ष करों का सवाल आता है तो कह दिया जाता है कि उन का हमें अधिकाधिक सहारा लेना चाहिये।

इसी संदर्भ में, अध्यक्ष महोदय, मैं कहना चाहता हूँ कि तृतीय योजना के लिए जो खबरें प्रसूबारों में छप रही हैं, जो रिपोर्ट निकल रही हैं, उन से पता चलता है कि साढ़े सौलह करोड़ रुपये के नए टैक्स राज्य सरकारें और केन्द्र की सरकार लगायेगी। यह कहा जा रहा है कि ११०० करोड़ रुपये के टैक्स केन्द्र की सरकार को लगाने होंगे। खबरों में यह भी कहा गया है कि आयोजकों का कहना है कि जो लगान लगता है किसानों पर, यद्यपि वह राज्य सरकारों का विषय है, लेकिन चूंकि तृतीय योजना में कर लगाने की बात है, इस लिये संसद् को यह बात तय करनी है कि लगान

[श्री ब्रजराज सिंह]

को दुगुना कर दिया जाए। मैं मानता हूँ कि लगान एक प्रत्यक्ष कर है लेकिन यह कर उन लोगों पर पड़ता है, जो गरीब हैं, जो कि भ्रष्ट के उत्पादक हैं, जो देश के भविष्य के निर्माता हैं। तृतीय योजना को चलाने के लिए, तृतीय योजना के नाम पर यदि आपने इस तरह की कोशिश की जिससे कि किसान पर लगान का भार बढ़ा, लगान की राशि को दुगुना करने की आपने कोशिश की तो मैं आपको चेतावनी देना चाहता हूँ कि आप कितनी भी कोशिशें क्यों न करें, आपकी योजना सफल नहीं हो सकेगी। बात दूसरी तरह की होनी चाहिये थी। जिन किसानों के पास अनाधिक जोते हैं, जिन को उनसे लाभ नहीं होता है, उन जोतों से आपको लगान माफ करना चाहिये था, लेकिन उन पर से लगान माफ करने की बात तो दूर रही, हमारे आयोजक यह सोचने लग गए हैं कि किसानों पर लगान दुगुना होना चाहिये। यह दृष्टिकोण ठीक नहीं है। मैं निवेदन करना चाहता हूँ कि आप इस तरह का अपना दृष्टिकोण बनायें जिससे जिन लोगों में कर देने की सामर्थ्य है उन पर ही करों का बोझ पड़े और जिन में सामर्थ्य नहीं है, उन पर कर-भार न पड़े।

मैं इस संदर्भ में कुछ सुझाव भी देना चाहता हूँ। हमारे देश में कुछ विदेशी पूंजी लगी हुई है। वह ऐसी पूंजी है जिससे कि जितनी पूंजी थी, उसके बराबर मुनाफा कमाया जा चुका है और कहीं कहीं तो उससे कई गुना अधिक मुनाफा कमाया जा चुका है। मैं यह नहीं कहना चाहता हूँ कि देश के विकास के लिए विदेशी पूंजी को आमंत्रित न किया जाए। जो विदेशी पूंजी आ रही है, जिन सूत्रों से आप इसे ले रहे हैं वह एक अलग प्रश्न है। लेकिन पहले से जो विदेशी पूंजी लगी हुई है जिस पूंजी से काफी मुनाफा कमाया जा चुका है, और ऐसी पूंजी के लिए, मैं समझता हूँ कि अब समय आ गया है कि सरकार निश्चय करे कि उसका बिना मुआवजा दिये हुए

राष्ट्रीकरण हो जाए। यदि ऐसा किया गया तो मैं समझता हूँ कि उससे हमारे आयोजकों को योजना को चलाने के लिए काफी पैसा प्राप्त हो सकेगा।

इसी तरह से हमारे देश में बहुत सा सोना छिपा पड़ा है। उस सोने को बाहर निकालने के लिए पता नहीं सरकार ने कोई योजना बनाई है या नहीं बनाई है। मैं तो समझता हूँ कि कई योजना नहीं बनाई है। और अगर कोई योजना है तो मैं पूछना चाहता हूँ कि उसको आप कब कार्यान्वित करने जा रहे हैं? आपको कोई योजना ऐसी बनानी पड़ेगी जिससे जो सोना देश में छिपा हुआ है वह बाहर आ सके और उत्पादन कामों में उसको इस्तेमाल किया जा सके। ऐसा नहीं होना चाहिये कि सिर्फ आभूषण बनाने में या साज-सजावट के काम में ही वह जाए। टैक्सेशन इनक्वायरी कमेटी एक बनी थी। उसने कुछ सिफारिशों की थी कि टैक्सों की चोरी को किस प्रकार रोका जा सकता है, इवेशन को किस प्रकार से रोका जा सकता है, किस तरह से भारी पड़ी हुई बकिया को कम किया जा सकता है। मुझे अफसोस के साथ कहना पड़ता है कि अभी तक सरकार इसके बारे में कोई निश्चित कदम नहीं उठा सकी है। १९५४-५५ में इनकम-टैक्स की बकिया रकम २०५.३ करोड़ रुपये बताई गई थी। १९५५-५६ में वह २२६.५८ करोड़ हो गई। १९५६-५७ में वह २६२.०४ करोड़ थी। १९५७-५८ में वह २८१.२८ करोड़ थी और १९५८-५९ में वह २७१.६० करोड़ थी। मैं पूछना चाहता हूँ कि एक तरफ तो हमें दस बीस करोड़ रुपया इकट्ठा करने के लिए नए टैक्स लगाने की जरूरत पड़ती है और दूसरी तरफ जो रुपया बकाया पड़ा हुआ है, थोड़े से लोगों पर बकाया पड़ा हुआ है, उसे सरकार क्यों वसूल नहीं करती है। अगर सरकार उनसे इस रकम को वसूल करना

नहीं चाहती है, तो मैं जानना चाहता हूँ कि इसका क्या कारण है। एक सवाल के उत्तर में उम दिन माननीय वित्त उप मंत्रिणी महोदया ने यह बताने से इन्कार कर दिया कि कानपुर के जिन लोगों पर करोड़ों रुपया बकाया है, उनके क्या नाम हैं। हो सकता है कि आज के कानून के तहत आप नाम न बता सकते हों, लेकिन पार्टियाँ तो बता सकते हैं कि कितनी पार्टियों पर है। इसको बताने से भी इन्कार किया गया। मैं कहूँगा कि जल्दी से जल्दी डाइरेक्ट टैक्सेशन एन्क्वायरी कमेटी की सिफारिश पर अमल किया जाये जिस में कहा गया है कि जिन लोगों पर बकाया है, या इस तरह की टैक्स की चोरियों के जो मसले हैं, उन को आप जनता में प्रकाशित करें और लोगों को उन को बतलायें।

इस के साथ साथ मैं इवेजन के बारे में कहना चाहता हूँ। कितने सौ करोड़ रुपयों का इवेजन हुआ है इस के बारे में विभिन्न मत हो सकते हैं, लेकिन इस के बारे में दो राय नहीं हो सकती कि टैक्सों की चोरियाँ होती हैं और हो रही है। जो टैक्स दे सकते हैं वे दे नहीं रहे हैं। अभी २२ तारीख के सवालों का पर्चा आया है उस में एक सवाल है जिस में पूछा जा रहा है कि क्या यह सही है कि किसी मिनिस्टर का केन्द्र के हों या राज्य के हों, कोई एकाउन्ट खोला गया है और इनकम टैक्स ऐक्ट की दफा ३४ के मातहत उस के असेसमेंट के लिये कोई फाईल खोली गई है अगर यह खोली गई है तो मैं जानना चाहूँगा कि कौन से ऐसे मिनिस्टर हैं, चाहे व राज्यों के मिनिस्टर हों या केन्द्रीय सरकार के अथवा कौन से ऐसे आफिसर हैं। जब मिनिस्टरों में ऐसे लोग हो सकते हैं तो किस तरह से जो हमारा राजस्व है वह बढ़ सकता है। मैं जानना चाहूँगा साफ-सौर से वित्त मंत्रालय से कि आखिर कौन से मिनिस्टर हैं जिन के नाम में असेसमेंट हुआ है और दफा ३४ उन के लिये इस्तेमाल हो रही है।

जहाँ तक धन एकत्र करने की व्यवस्था का प्रश्न है, उस के साथ कई और भी प्रश्न सोचने पड़ेंगे। क्या मैं जान सकता हूँ कि कौन से तरीके हो सकते हैं जिन से कि हम अपनी योजनाओं को चला सकते हैं और कौन से तरीके या साधन हो सकते हैं जिन से हमें योजनाओं को चलाने के लिये राजस्व मिल सकता है। मैं समझता हूँ कि जहाँ एक तरफ राजस्व को इकट्ठा करने का प्रश्न है वहाँ दूसरी तरफ यह प्रश्न भी है कि हम अपने राजस्व को ठीक तरह से खर्च भी कर रहे हैं या नहीं। मुझे अफसोस के साथ यह कहना पड़ता है कि जिस वित्त मंत्रालय को काम राजस्व की रक्षा करना होना चाहिये, वह अपने कर्तव्य में पूरी तरह असफल रहा है। हमारा धन बेकार खर्च किया जाता है और इस के लिये वित्त मंत्रालय कुछ कर नहीं पा रहा है। मैं एक छोटा सा उदाहरण देना चाहता हूँ। हमारा एकानमी बोर्ड बना या जो सरकार की तरफ से एस० आर० यू० अर्थात् स्पेशल रिआर्गेनाइजेशन यनिट बना जोकि वित्त मंत्रालय का एक यूनिट है, उन की कार्रवाइयों की वजह से कहा जाता है कि ५० या ५५ लाख रु० बचाया गया पिछले साल में। मैं कहना चाहता हूँ कि यदि आप और सक्रिय हो जायें और अधिक प्रभावकारी कदम उठायें तो और भी बहुत रुपया बचाया जा सकता है। लेकिन आप ऐसा करते नहीं हैं। होम मिनिस्ट्री एक तरफ जा रही है और आप दूसरी तरफ जा रहे हैं। आप का कर्तव्य है कि धन के सम्बन्ध में जो उन की अनियमिततायें हैं उन को रोकें और राजस्व की रक्षा करें। लेकिन आप उस की रक्षा करने के लिये तैयार नहीं हैं। इस के लिये भी मैं एक छोटा सा उदाहरण देना चाहता हूँ। होम मिनिस्ट्री ने सेक्शन आफिसर्स के दो ग्रेड बना रखे हैं। सेक्शन ३ और सेक्शन २। अगर पे कमिशन की रिपोर्ट देखी जाय तो उस ने सिफारिश की है कि इस तरह के दो ग्रेड नहीं होने चाहियें। २४ अगस्त

[श्री बजराम सिंह]

को पे कमीशन की रिपोर्ट सरकार को मिल गई, लेकिन उस की रिपोर्ट मिलने के बाद २० नवम्बर को होम मिनिस्ट्री की तरफ से एक एलान किया जाता है जिस में १५० बर्ड ग्रेड के सेक्शन आफिसर्स को सेकेन्ड ग्रेड का सेक्शन आफिसर बनाया गया। इस तरह से तीन या साढ़े तीन लाख ६० सालाना का खर्च ज्यादा किया जा रहा है। पे कमिशन कहता है कि दो ग्रेड्स नहीं होने चाहिये, ग्रेड ३ और ग्रेड २ सेक्शन आफिसर्स के होने की कोई जरूरत नहीं है। दोनों का एकसा काम है, इसलिये एक ग्रेड से ही काम चल सकता है। लेकिन होम मिनिस्ट्री दूसरा काम करती है पर वित्त मंत्रालय हाथ पर हाथ धरे बैठा रहता है जिस में तीन या साढ़े तीन लाख ६० का अपव्यय हो रहा है। मैं यह उदाहरण इसलिये दे रहा हूँ कि इस तरह की अनियमिततायें चल रही हैं जिन से राजस्व का अपव्यय हो रहा है। वित्त मंत्रालय का काम है कि वह उम को रोके, लेकिन वह इस में समर्थ नहीं हो रहा है। ऐसा लगता है कि हर मंत्रालय अलग से एक साम्राज्य बना हुआ है। दूसरे मंत्रालय हमारे वित्त मंत्रालय की बात सुनने के लिये तैयार नहीं हैं। मैं चाहूँगा कि हमारे वित्त मंत्री साफ तौर से कहें कि हमारे फाइनेन्सेज अर्थात् राजस्व का जो अपव्यय हो रहा है उस को चेक करने में असमर्थ हैं। और अगर वे असमर्थ नहीं हैं तो उन को साफ तौर से घोषणा करनी चाहिये कि यह जो सेक्शन आफिसर्स ग्रेड २ से ग्रेड ३ में किये गये हैं, जिन की वजह से तीन या साढ़े तीन लाख ६० सालाना का अपव्यय होगा, उस को आप रोक देंगे, उस पर वे सहमति नहीं देंगे। इस तरह से आज लोगों में जो असन्तोष फैला हुआ है और दूसरी तरफ जो अपव्यय होने जा रहा है और पे कमिशन की सिफारिशों के बारे में जो भ्रम फैला हुआ है, वह सब रुक जायेंगे। मैं समझता

हूँ कि वित्त मंत्री जो राजस्व का अपव्यय हो रहा है, उम को रोकने की कोशिश अवश्य करेंगे।

अब पे कमिशन की रिपोर्ट का सवाल आता है। आप उस की बहुत सी सिफारिशें तो भ्रमल में ले आये हैं, लेकिन उस के साथ ही साथ आप को यह देखना पड़ेगा कि जो ऐसी बातें हैं जिन पर आप भ्रमल कर सकते हैं लेकिन जिन को आप अभी तक भ्रमल में ला नहीं पाये हैं, हालांकि उन में और अधिक व्यय का सवाल नहीं है, उन को भ्रमल में लायें। कोई ऐसी बात नहीं होनी चाहिये कि आज तक किसी आफसर या अधिकारी को जितना पैसा मिलता रहा है उस को पे कमिशन की सिफारिशें मंजूर करने के बाद कम पैसा मिले, यह सिद्धान्त निश्चित रूप से बनाया जाना चाहिये और मैं आशा करता हूँ कि वित्त मंत्रालय इस पर जरूर ध्यान देगा। साथ ही जब पे कमिशन का सवाल उठता है तो यह प्रश्न भी उठता है कि हमारे देश में जो आमदनिया हैं उन के बीच में अधिक से अधिक अन्तर निश्चित किया जाय। बड़ी से बड़ी आमदनी क्या हो सकती है और छोटे से छोटा वेतन कितना हो सकता है? मैं कहना चाहता हूँ कि पे कमिशन का यह काम होना चाहिये था और अगर अभी यह नहीं हुआ है तो निकट भविष्य में इस बात को तय किया जाना चाहिये कि ज्यादा से ज्यादा जो वेतन हम अपने लोगों को दे रहे हैं उस की क्या सीमा होना चाहिये, वह कितने दूर तक जाना चाहिये और उससे ज्यादा नहीं जाना चाहिये। मैं समझता हूँ कि अगर हमें अपने देश की योजनाओं को चलाने के लिये धन इकट्ठा करना है, तो अवश्य ही हमें अपनी बड़ी बड़ी तनस्वाहों को कम करना पड़ेगा। आज की अवस्था में १ और १० का फर्क आप सरकारी क्षेत्र में लगायें और जो प्राइवेट क्षेत्र हैं उन में भी लगायें। जो प्राइवेट कम्पनियां हैं, उन पर भी इसे लागू किया जाय

तब मैं समझता हूँ कि आप अपने देश की योजनाओं को चलाने के लिये धन बचा सकेंगे। मैं चाहता हूँ कि अधिक से अधिक बेतन १००० रु० से ज्यादा न हो। इस बात को जब आप निश्चित करेंगे तो उस से हमें धन ज्यादा मिल सकेगा और देश में इस तरह की भावना पैदा हो सकेगी कि अपनी योजनाओं को हमें चलाना है और जो लोग देश का नवनिर्माण करना चाहते हैं, वे भी इस पर प्रमत्त करना चाहते हैं। लेकिन आज तो स्थिति यह है कि भले ही आप नवनिर्माण की बात कहते रहें, दूसरे लोगों में टैक्सों की बातें कहते रहें, लेकिन खुद नवनिर्माण के कार्य के लिये जो वातावरण और जो वायुमंडल चाहिये, उस वायुमंडल को पैदा करने के लिये तैयार नहीं है।

इसी सदर्भ में मैं कहना चाहूँगा कि दस साल से ऊपर होने को आये, हमारा पाकिस्तान के ऊपर भारत विभाजन के समय का जो ऋण चला आता है, जोकि पाकिस्तान को हमें देना चाहिये, उस पर कोई समझौता नहीं हो रहा है। सन् १९५२ में पहली किस्त मिलनी शुरू हो जानी चाहिये थी, अब सन् १९६० चल रहा है आठ साल गुजर गये लेकिन हमें एक भी किस्त नहीं मिली है। मुझे खुशी है कि हमारे वित्त मंत्री पाकिस्तान के वित्त मंत्री से इस सम्बन्ध में मिले, दुर्भाग्यपूर्ण बात यह है कि उस में कुछ नहीं हो सका। इस पर जल्दी ही कोई समझौता होना चाहिये। जब हम को पैसे की जरूरत है तब कोई दूसरा मुल्क जिस पर हमारा ऋण है, पैसा न देने के लिये बहाना बनाये, इस बात को सहन नहीं किया जा सकता। मुझे आशा है कि वित्त मंत्री जल्दी से जल्दी इस विषय में कार्रवाई करेंगे, और ऐसा प्रयत्न करेंगे कि जिस से हमारा पाकिस्तान से फाइनेंशियल सेटलमेंट हो सके और जल्दी से जल्दी हमें वह रुपया मिल सके।

इस के साथ ही जो नये टैक्सेज हैं उन में से भी कुछ की चर्चा मैं करना चाहता हूँ। इस सम्बन्ध में चर्चा हुई कि मोटर ट्रान्स्पोर्ट पर इस का असर हुआ है और मोटर ट्रान्स्पोर्ट वालों ने हड़ताल भी की और कुछ लोग अब भी कर रहे हैं। मैं यह चर्चा इसलिये नहीं करना चाहता हूँ कि मोटर ट्रान्स्पोर्ट यह टैक्स दे सकता है या नहीं, लेकिन मैं एक बात जरूर कहना चाहता हूँ कि आज आप मोटर ट्रान्स्पोर्ट पर जो भी टैक्स लगाते हैं उस का अप्रत्यक्ष नतीजा यह होता है कि रेलवे अपनी अनियमितताओं को और अपनी अकुशलता को आगे बढ़ाती है। चूंकि रेलवे सरकारी क्षेत्र में आती है इसलिये उन लोगों के सामने यह प्रश्न आता है कि हमारे ऊपर टैक्स लगा कर आप रेलवे को अधिक सुविधायें देना चाहते हैं। उदाहरण के लिये मैं बतलाऊँ कि यहाँ पर एक सवाल पूछा गया कि रेलवे ने हमारी इंडस्ट्रीज को मिले हुए वैनस को पकड़ लिया। जब पूछा गया कि क्या इस के लिये कोई कानून है, तो कहा गया कि इस के लिये कोई कानून नहीं है। आप के पास ट्रान्स्पोर्ट है उस की वजह से आप जिस को चाहे रोक लें यह बड़ा आश्चर्यजनक व दुःखपूर्ण है। अगर किसी प्राइवेट आपरेटर का मामला होता तो इंडियन पेनल कोड की धारा ४०६ में उस को दंड दिया जाता, लेकिन चूंकि आप की सरकार है, आप की रेलवे चलती है, इस के लिये आप पर कोई कानून लागू नहीं होता इसलिये यह मामला चलता रहेगा। तो जहाँ तक मोटर ट्रान्स्पोर्ट का सवाल आता है, आप को सोचना पड़ेगा कि इस के लिये कुछ किया जाये। रेलवे आप के अधिकार क्षेत्र की चीज है इसलिये उसे फायदा पहुंचाने के लिये, उस की अकुशलता को बढ़ाने के लिये आप मोटर ट्रान्स्पोर्ट पर टैक्स लगाते हैं। इसलिये मैं निवेदन करूँगा कि जो टैक्स मोटर ट्रान्स्पोर्ट पर लगाया गया है, आप उस पर पुनर्विचार करें। आप सोचिये कि जो गरीब लोग हैं

[श्री ब्रजराज सिंह]

उन पर कहीं असर तो नहीं पड़ता। यह निश्चित बात है कि अगर यह टैक्स लगाया जाता है तो इस का असर गरीबों पर पड़ेगा। यह नहीं हो सकता कि प्राइवेट आपरेटरों पर इस का अधिक प्रभाव न पड़े। जहाँ कहीं भी मोटर ट्रान्स्पोर्ट चलता है, उन को चलाने वाले गरीब हैं और इस तरह का टैक्स लगाने से उन पर असर जरूर पड़ेगा और उन की जिन्दगी दूभर हो जायेगी। इसलिये मेरा निवेदन है कि आप इस पर पुनर्विचार करें।

यहाँ पर साइकिल टैक्स की चर्चा हुई थी। इस साइकिल टैक्स से वित्त मंत्री ने जितनी आय का अनुमान लगाया है, अगर आप उसे जारी रखते हैं तो उस से आप को कम से कम उस से साढ़े तीन मुनी आय होगी। लेकिन अगर आप इस से उतनी ही आमदनी चाहते हैं, जितनी आमदनी का आप ने अनुमान लगाया है तो आप १० रु० की जगह पर ४६० प्रति साइकिल टैक्स कर दें। इस से १ करोड़ रुपया आप की आमदनी हो जायेगी। मैं चाहूँगा कि इस तरह से आप गरीबों पर जो टैक्स लगा रहे हैं उस में कुछ राहत हो जायेगी।

इसी के साथ साथ मैं एक बात अन्त में यह कह देना चाहता हूँ कि आडिटर रिपोर्ट के सम्बन्ध में जो आज सदन में फिर जो चर्चा हुई मैं उस के गुण और दोषों की विवेचना नहीं करना चाहता कि वह यहाँ पर किस तरह रख दी गई लेकिन आप ने उस पर ठीक ही व्यवस्था दी है कि आडिटर रिपोर्ट जोकि सदन में रख दी गई है उस पर मैं किसी वक्त डिसकशन ऐलाऊ करूँगा लेकिन यह कि एक ऐसे निष्पक्ष संवैधानिक अधिकारी के लिये आज हाउस में इस तरह कहना ठीक नहीं है। अब यह कौन सी दलील है कि चोर तो आज पकड़ा जाय लेकिन सजा उस को एक साल के बाद दी जाय। अब मैं यह तो मान सकता हूँ कि सदन की टेबिल पर

उस आडिटर रिपोर्ट को कब आना चाहिये था उस में शायद कोई अनियमितता भले ही हो गई हो लेकिन जहाँ तक उस रिपोर्ट का ताल्लुक है वह बिलकुल जस्टीफाइड है क्योंकि प्रीडिटर जनरल का कर्तव्य है कि वह देश के वित्त और फाइनेंस की रक्षा करें और उस की देखभाल करें। अब यदि उस को एक साल के बाद यहाँ सदन की मेज पर आना चाहिये था तो यदि उस के बजाय आज वह रिपोर्ट आ गई है तो इतना उस के विरुद्ध हो हल्ला क्यों मचाया जा रहा है? यह तो कोई दलील नहीं हो सकती कि चोर तो आज पकड़ा गया है लेकिन सजा उस को आज नहीं बल्कि एक साल के बाद दी जायेगी। अगर आज चोरी पकड़ी गई है तो उस को आज ही क्यों न टैकिल किया जाय? मैं निवेदन करना चाहता हूँ कि हमारे संविधान में इस सम्बन्ध में जो व्यवस्था की गई है तो उस में कहीं कोई इस तरह की बात नहीं है कि वह किस तरीके से सदन की मेज पर रखी जायेगी। मैं कहना चाहूँगा कि इस तरह की क्रियायें और इस तरह की कार्यवाहियाँ, आडिटर जनरल को जोकि एक निष्पक्ष पद है और जोकि हमारे देश के वित्त की रक्षा करने का पद है उस के रास्ते में खतरा सिद्ध हो सकता है। जिस तरह से हमें हाईकोर्ट के जजेज और सुप्रीम कोर्ट के जजेज की पोजीशन को रखना है उसी तरह से प्रीडिटर जनरल की पोजीशन को बनाये रखना है। अब यदि सरकारी पार्टी की ओर से या किसी भी देश के व्यक्ति की ओर से उस की पोजीशन को अंडरमाइन करने की कोशिश की जाती है तो यह बात नितान्त अनुचित है।

श्री त्यागी (देहरादून) सरकारी पार्टी की तरफ से कोई कोशिश नहीं की जा रही है इस का मैं आप को यकीन दिलाना चाहता हूँ।

श्री रघुनाथ सिंह (वाराणसी) : सरकारी
पत्रों में कोई वास्ता नहीं है ।

Shri Tyagi: It is not on behalf of
the party. An individual Member has
raised that question, not the party; I
want to make that quite clear.

श्री बजरज सिंह : मैं जानता हूँ कि इस
में क्या हो रहा है । इस में दो गुट्ट बने हुए
दिसाई पड़ते हैं और एक गुट्ट दूसरे गुट्ट को
गिराने का प्रयत्न कर रहा है ।

Shri Raghunath Singh: There is no
question of "good" here.

Pandit K. C. Sharma (Hapur) This
is an unwarranted insinuation.

Mr. Speaker: The hon. Member will
be pulling the pendulum too much if
he says like that. Let him not attri-
bute it to the party as a whole.

Shri Raghunath Singh: It is not the
opinion of the party.

Mr. Speaker: The hon. Member may
proceed. He may try to conclude
now. At 3-30 I have to call the hon.
Minister. There are many hon. Mem-
bers who want to participate in this
debate.

श्री बजरज सिंह : इस मामले में मुझे
साफ तौर से दो गुट्ट दिसाई पड़ते हैं और
एक गुट्ट दूसरे गुट्ट को गिराने का प्रयत्न कर
रहा है । मैं इतना ही निवेदन करना चाहता
हूँ कि ओडीटर जनरल की पोजीशन को
कायम रक्खा जाना चाहिये और उस की
निष्पक्षता तभी कायम रह सकती है जबकि
संविधान में दी हुई व्यवस्था के मुताबिक
उसे काम करने दिया जाय । अब अगर सरकार
को उन में शिकायत है और वह उन को उस
पद पर काम नहीं करने देना चाहती तो जैसे
कि संविधान में हाई कोर्ट्स और सुप्रीम कोर्ट
के जजेज को हटाने की व्यवस्था है वह उन
को हटाने के लिये हाउस में बाकायदा मोशन

लायें और यदि ऐसा किया जाता है तो इस
में किसी को भी ऐतराज नहीं होगा । मैं तो
कहूँगा कि यह देश के लिये बड़ा दुर्भाग्यपूर्ण
समय होगा यदि किसी व्यक्ति को इस तरह से
डराने और धमकाने की कोशिश की जाये
ताकि वह निष्पक्ष रूप में अपने कर्तव्य का
पालन न कर सके ।

मैं एक दो बात कह कर अपनी बात
समाप्त करूँगा । जीवन बीमा व्यवसाय का
राष्ट्रीयकरण कर के आप ने एक अच्छा काम
किया है उस से आप को काफी राजस्व मिल
रहा है । लेकिन अभी भी बीमा का एक दूसरा
क्षेत्र पड़ा हुआ है जिस का कि आप ने अभी
तक राष्ट्रीयकरण नहीं किया है । यह जरूरी
हो जाता है कि हम उस का भी राष्ट्रीयकरण
करें । बैंकों के राष्ट्रीयकरण का प्रश्न भी आ
जाता है । आज हमारे बैंक बड़े बड़े लोगों के
हित साधन करने के लिये करोड़ों रुपये उधार
दे रहे हैं तो उन का भी हम राष्ट्रीयकरण करें
और हम देखें कि किस तरह से हम अपनी
खेती और छोटे उद्योगों को रुपया दे सकते हैं ।
साथ ही साथ इस के एक प्रश्न और भी जुड़
जाता है और वह यह कि हम देखते हैं कि
कपड़ा उद्योग धमकियां दे रहा है और कपड़ा
बेतन मंडल रिपोर्ट को एम्पलीमेंट करने के
लिये तैयार नहीं है । मैं पूछना चाहता हूँ कि
क्या वह समय नहीं आ गया है जब सरकार
ऐसे बड़े बड़े उद्योगों का राष्ट्रीयकरण करने
की बात सोचे ? मैं जानता हूँ कि सरकार की
तरफ से बहुत सी दलीलें दी जाती हैं कि यह
कैसे किया जाय हमारे पास पैसा नहीं है ।
इस के लिये मैं जानना चाहूँगा कि क्या अब
समय नहीं आ गया है जप हम संविधान में
यह जो मुआविजों की व्यवस्था है उस को चेंज
करने की कोशिश करें । आज स्वतंत्र पार्टी
कह रही है कि जिस किसी को भी कोई
जायदाद ली जाय तो उस को उस के एवज
में इक्विटेबुल मुआवजा मिलना चाहिये । अब
यदि यह सरकार वास्तव में जनता की सरकार
है और गरीबों को ऊपर उठाना चाहती है

[श्री बजरज सिंह]

ता उस को संविधान में इस तरह का परिवर्तन करने पर विचार करना होगा जिग में कि ऐसे उद्योगों का राष्ट्रीयकरण बिना मुद्राविज्ञा दिये हुए किया जा सके जिन का कि राष्ट्रीयकरण करना देश की जनता के हित में हो ।

Shri Heda (Nizamabad): Mr. Speaker, Sir, I want to refer to banking with particular reference to the facilities that we give to the banks in the rural sector. If we look at the rural sector and ask the question to ourselves, each Member of this House, as to how many branches of a bank there exist in the rural constituencies, we will invariably get a reply, apart from a few hon. Members who are happy to represent urban areas or big cities, that rarely there is one branch or at the most two branches of a bank for a population of about 7 lakhs to 10 lakhs. This is the state of affairs.

The difficulty is that in the rural areas there is such a paucity of credit facilities. The traditional credit facility that existed at one time is fast disappearing. We discouraged it and it is disappearing for good. It is a good development from the national point of view. But the point is that the gap which has been created is not being filled. Therefore a bottle-neck has been created.

Sir, agricultural production is increasing. New places are being brought under agriculture. Therefore, we are declaring new places as new markets. Even though we are declaring these places as new markets and we want them to be developed, they cannot be developed because there are not enough or adequate banking facilities, enough credit facilities.

Therefore, there is need for a planned expansion of banking industry. From that point of view, we should make up our minds and be very clear as we have done in the case of posts and telegraphs. We must do something on the same lines so far as

banking facility is concerned. We are aware that in the case of posts and telegraphs we made it a point that wherever there was a polling booth we will have a post office in that village or that we will open a telegraph office if the loss per year is not more than Rs. 750. Why did we decide upon this scheme? It is because we wanted to extend these facilities of communication.

In the same way, Sir, I think the time has come when the State Bank should come forward and do something. I think the State Bank has got enough resources. It is making very good profits. Instead of those profits being squandered on increasing demands for wages and salaries, I think they should be spent in subsidising the new branches in the rural sector. There are a number of district headquarters where there is not even a single branch of any bank. I do not want to mention here the number of tehsil or taluka headquarters where are no branches at all of any bank.

Therefore, we should make it a point that before the end of the Second Plan period there should be a branch of the State Bank or some other bank at the headquarter of every district, and before the end of the Third Five Year Plan there should be a branch of the State Bank or some other bank at every tehsil or taluka headquarter, on the one side, and, on the other, in every new mandi, and in every place that is declared as a mandi or market.

When we declare any place as a mandi or a market we collect a good number of taxes. My point is, if at any place we collect more than Rs. 5,000 in some form or other, there is need for subsidisation and opening of a bank branch there. This subsidy may be fixed anywhere. I think for a branch to run economically Rs. 500 a month is adequate. Therefore, Rs. 6,000 would be the total annual

expenditure and if we make a subsidy of Rs. 3,000 or Rs. 2,500, I am quite sure that more than 250 or even 1000 branches would be opened immediately.

While I am on this subject of banking, I would like to refer to the attitude that Indian banking has got. I feel, particularly when we compare this attitude with the attitude of banking in foreign countries like the United Kingdom, the United States of America or any other developed country.—I am not happy to make this statement—the outlook of our banking is very conservative, conservative to such an extent that many times it tantamounts to be a reactionary.

13 hrs.

I shall give certain instances or reasons. Cheques are not honoured even when there are only some flimsy grounds for not honouring them. Though the signature is valid, there may be some slight variation in the date, and on that ground they refuse the cheque. On some technical ground, they refuse the cheque. If one just compares the number of cheques refused by Indian banks in India and by foreign banks in India and by foreign banks in foreign countries, one will find that the ratio is 1:10 or 1:25. This is an extraordinary state of affairs. The spirit of banking alone need be taken into consideration, namely, who has signed the cheque and who is the man behind. If the man behind is genuine and if the date is 17, and if the date is not clear—sometimes '17' may appear as '11'—it is not a big matter. It is a small affair, and such cheques should be honoured. Both in this country, they do not honour them.

I have a personal experience of a very strange type in this regard. On the eve of the last elections, I had obtained a demand draft from the State Bank of India, Parliament House, on

the Hyderabad State Bank, Hyderabad. At that time, the Hyderabad State Bank was not amalgamated with the State Bank of India. All the same, it was a State Bank. I had an account with the Hyderabad State Bank at Hyderabad. I went to them and asked them to give me the money. They said: "We would not give you the money unless it is cleared from the State Bank." The State Bank of India was just next door. They said that the banks concerned were the State Bank of India in Delhi and the State Bank of India at Hyderabad. In spite of the fact that the Hyderabad State Bank was a State Bank, they were not prepared to give me the money. It took four long days to collect the money from the bank next door and give it to me. This is the spirit! They should have seen that it was just solid money and that there was no question of any default or anything in the matter. On mere technical ground, the banks refuse to pay by saying that "unless we get the money cleared, we would not pay." This is the spirit of our banking, and therefore banking is not very usefully progressing as it should have been.

The foreign banks use another method. They close the Account even when they have got a certain suspicion about the man who has sent the cheque. We do not close the account. Therefore, what I would suggest is this. If anybody has issued a certain cheque more than twice or three times in the course of his life and such cheques were overdrawn, then they may close his accounts. I can understand such a closure. But they do not close the account but return the cheque. What does it mean? It amounts to certain difficulties both to the man who has issued the cheque and the man who has to accept the cheque. This type of bureaucratic attitude and this type of spirit—namely, of standing on mere formalities and technical aspects—is a hampering feature in the matter of expansion of banking business in India.

[Shri Heda]

In this context, since I have referred to banking, I shall refer to another connected matter. There is a definite paucity of housing accommodation all over the country, whether it is the rural sector or the urban sector. In the rural sector, houses are not good nor are they adequate. In the urban sector, things are very bad. The population of the urban sector is increasing by four per cent every year. There is pressure on the population in the urban areas since the people from the villages come to cities, and thereby the population of the cities and towns is increasing by more than four per cent a year. The new houses that are coming up in the urban sector work up hardly to two per cent or at the most 2.5 per cent. The urban population is increasing, without any dwelling or any roof over the increasing number of people. The number is day by day increasing. In cities like Bombay, Calcutta and Delhi, one finds thousands and thousands of people living without any shelter at all. So, while there is paucity of housing, we should have accepted housing as an industry. But the State Bank has not accepted housing as an industry. Therefore, anybody who wants to build a house does not get loan from the banks. When I discussed this matter with the concerned people, I was told that one difficulty so far as housing is concerned was there is no clean title. I was told that if we get a clear title, then the banks would be ready and willing to provide the credit. This can be understood, but the point is, we can find out the ways by which a clean title can be created.

Take, for example, the case of USA or the UK. There you will find that housing societies are established and they get adequate sums from the banks and they loan these sums to their own members, the members who want to construct their own houses. An individual member, as soon as he becomes a member of a housing society,

can apply for a loan and generally this loan is to the extent of about five times his annual income. So, some limit such as this should be fixed in our country also. It may be five times, or four times or three times one's annual income. There, they have also fixed the time within which the loan should be repaid—five years, four years or three years, etc. In the same way, here also we must fix the time within which one should repay the loan as well as the interest accruing. If we adopt this method in our country. I am sure many housing societies will come forward and quite a number of houses all over the urban areas will spring up, whether it is an urban area with a population of 25,000 or one lakh or a big city with a population of a million or over. Thus, there will be a good housing activity and this activity will in rotation provide employment and thereby we may solve the unemployment problem. This will be not a temporary phase. This would be a continuing phase since our population is increasing and our standards are increasing. So, there will always be the need for more houses, and even if one constructs a house, one will always try to improve upon it and thereby everytime there will be something of building activity and there will be in consequence greater employment.

So, clean title can be acquired not only from the housing societies but also from private limited companies. I know that in Bombay quite a number of private limited companies have come forward and they have constructed big buildings for office accommodation. They get 15 per cent for residential accommodation because they do not get that rental value which they get today for office accommodation. They have not gone in for office accommodation but only 9 to 12 per cent for residential accommodation. But if such societies to which I referred are provided adequate amounts

by the State Bank by declaring housing as an industry the result will be that many limited companies will come forward to build houses. Then there will be a good activity in regard to housing and the paucity that we find today in respect of accommodation, etc., in industry, business and trade and by the commercial firms will go away and there will be a good expansion all round.

I would now refer to quite a different point, and that is about the services. Quite a few transfers of the services do take place from time to time, particularly among the services which belong to the Centre. A transfer means a great hardship. Sometimes, transfers are effected in respect of persons from Simla to Gauhati or Ernakulam—from one place to another distant place. There is great displacement of persons through transfers. If the man is young and has no kiddies, there may not be much of a difficulty, but when the question of education of the children comes, schools or colleges of the requisite type may not be always available especially when a transfer is made at a particular time. I think the Central Government should make it a point that transfers should take place only during the vacation period, in the academic year, in the month of May or June. If transfers take place in the month of May or June, there may not be so much hardship caused. One can get admission for the children into the required schools in the new place.

I am thinking of another aspect also in this connection. I do not know how far my suggestion can fit in. We have accepted many services as all-India services—the IAS, the IPS and engineering and medical services, and we are thinking of accepting some more services as all-India services. Why should we insist that all the central services should be directly under the Centre? Why not have a sort of co-ordination between the State services and the Central servi-

ces in such a way that if the Central Ministries or the directorates need certain hands, they can take on loan from the State Governments and those people can be posted on behalf of the Centre to look after the central activities in the States? In that case, transfers, if any, would be in the same State and of short distances and there will not be any big dislocation. The difficulty arises particularly in the case of those officers whose children take their education through the medium of their mother-tongue. So, I would very much wish that there is some co-ordination between the Central and State services, so that many of the personnel required by the Centre can be taken from the State services on loan and these long transfers can be avoided.

Then, I would like to refer to the collection of the taxes at a single point. Today we are suffering not from higher taxation, though there is a good shout going on of late after the advent of a new political party that the taxation is very high, but there is another hardship. The number of taxes is so large that many times we do not know how much taxes of different types we have to pay. Taxes are levied by the municipalities, district boards, State and Central Governments, etc.—so many taxes for the same transaction or activity and they are being collected by various agencies. The multiplicity of the taxes is not conducive to national growth. Whatever the quantum may be, there should be few simple taxes and collected at one point. In many commodities, we have amalgamated sales-tax with central excise. That is a best arrangement and wherever we have done it we find there are many advantages. The first advantage was that expenditure on collection of taxes was decreased. Secondly, tax evasion was not possible. Since we are collecting the tax at the point of production, the entire tax would go to Government and also the burden on the consumer would not be more than what was intended.

[Shri Heda]

Sometimes, suppose a State Government levies a sales-tax of 5 per cent. This 5 per cent is not collected by the State. Many times it is divided and collected in such a manner that the Government hardly get 1 or 2 per cent. But every businessman charges 5 per cent sales-tax to the consumer. So, the consumer from his side pays 5 per cent, but the Government hardly get 2 or 2½ per cent. Thus, the gap in between is a national loss. So, if the taxes are collected at one place, particularly at the place of production, there will be no evasion. The second advantage will be, unnecessary complications creating so many difficulties in procedure and execution will be eliminated.

There is the Central sales-tax, inter-State sales-tax and sales-tax levied by State Government. All these are sales-taxes and they are collected in three different ways. Many times, different types of authorities are to be approached and on the top of that, there is central excise.

13.14 hrs.

[DR. SUSHILA NAYAR *in the Chair*]

If there are fewer taxes collected at one point, procedural delays will also be eliminated. I am quite sure it would be advantageous to all—the nation, the consumers and the businessmen—and there will be very little grouse on this point.

Lastly, I come to the Auditor General's report. As we found today, most of the Members are not aware many times of what is going to come before the House and we are many times taken unprepared. I think we have to develop a convention and tradition that matters regarding certain high officers whose impartiality is beyond doubt should be brought in only when a very strong and *prima facie* case exists and not on flimsy grounds or grounds which may appear as a sort of agitated attitude

or excited attitude, as one hon. Member expressed today. Such things should not be given any scope in matters like this. This and many other matters which concern the impartiality of higher officers may come up for discussion before the House at a proper time and in a proper form, but with adequate notice, so that all Members who would like to take interest in it can come prepared.

Moreover, there should be some scope for the other side also to be heard. Many times we know only one side; the other side is not heard immediately, but only days and weeks after. That creates a sort of difficulty. I do not think there is any lacuna in our procedure or constitution, and yet, this is what I have experienced in the last one or two weeks. I have not made up my mind on the merits of the case itself, but I think there should be some provision, some opportunity, by which we can hear the other side also and then arrive at our decision.

With these words, I support the demands.

Shri Birendra Bahadur Singhji (Raipur): Madam Chairman, I am grateful to you for giving me an opportunity to speak on these demands. While going through the whole demands, I notice one patent inadequacy, which we have to guard against. That is the wastage that is occurring in most of the departments. It is high time we put an end to that. There are numerous examples I can quote and I think some have been quoted already in different cut motions. One glorified example which I would like to mention is this. A few days ago, most of the Members of Parliament were invited by the Northern Railway to witness the tattoo of the Northern Railway Protection Force. I think this is the most fantastic idea I have ever come across. I have heard about the army putting

up a tattoo, but I have not heard of a police force putting up a tattoo, spending thousands of rupees over that. This is one example.

We have to put a stop to all this wastage. Each Ministry has got its own financial adviser to advise the Ministry concerned. I think it will be better if these officers who are attached to the Ministries are heard more by the department concerned than what they are doing now. I do not know how far I am correct, but there is a feeling that these Secretaries in charge of the financial department attached to the various Ministries are ignored many times. I think this is not a very happy thing.

Shri Morarji Desai: No.

Shri Birendra Bahadur Singhji: That is my information. Many a time they are ignored and so much so, the Secretaries themselves find the difficulty whether to meet the demand of the finance department or to proceed with the budget. The hon. Minister has assured me it is not so. It is better that any wastage that is there in the various Ministries is nipped in the bud.

The other point I am most concerned with is about Madhya Pradesh, from where I come. As you know, after the bifurcation of the Bombay State, Madhya Pradesh is the largest State in India. So far as the expenditure that has to be met from the Central Government grants etc. is concerned, I am very sorry to say that it gets the least.

Take, for example, irrigation. For the last 15 years, excepting perhaps the Chambal, which has now come up during the Second Five Year Plan—that was also from Madhya Bharat actually—not one major scheme has been given to Madhya Pradesh and, as far as I know, even in the Third Five Year Plan the chances of Madhya Pradesh are very remote. This is only one instance that I am citing from

the Irrigation Department. There are various other matters like road transport, railways etc. where the same treatment is meted out to Madhya Pradesh. The only exception that the Home Ministry is perhaps making is in the matter of keeping down the dacoit menace. For that, of course, money is being granted by the Central Government. Leaving that apart, the grants that have been made so far to Madhya Pradesh are poor and inadequate, considering the size of the State and the necessity of the State.

According to the States Re-organisation plan certain schemes were drawn up and certain quotas were fixed for Madhya Pradesh in clear and unequivocal terms for the grant of money for various things but, I am afraid, none of these things has been carried out so much so that today in the State of Madhya Pradesh there is a growing feeling that if adequate grants are not forthcoming and if there is no development, vis-a-vis the other States, then why on earth keep such a huge or big State in the map of India when different fractions are coming up and when people are dissatisfied one and all. Therefore, the feeling has grown in our State that the State, which is huge and big, should be divided into two so that the administration set up will improve. I would therefore, suggest that the grants, so far as Madhya Pradesh is concerned, from the Central Government should be enhanced commensurate with the size of the State.

Thirdly, so far as the taxation proposals are concerned, I beg to submit that there is an old saying: do not kill the goose that lays the golden egg. I do not mind the imposition of both direct and indirect taxation. They are perfectly all right. But we must sympathetically consider the question of the agriculturists. For example, tax on diesel engine, tractors etc. will hit the farmers and agriculturalists very badly and ultimately it is they who will suffer. They

[Shri Birendra Bahadur Singhji]

are already taxed in many ways by the State Legislature. On top of that, if more burdens are put on them by the Central Government, their lot will become very pitiable.

Then I come to the export of goods like tea, chillies, nuts etc., which are good dollar-earners. We should see to it that our exports to those countries improve. So, we should not impose heavy burdens on the growers of these commodities. Our export duties should be such that they assist rather than hinder the export of these commodities. Unduly heavy duties will create competition & difficulties. If we start imposing heavy excise duties on dollar earning cash crops, it is going to hit our own finances ultimately.

Then, Madhya Pradesh is full of Adibasis. From time immemorial they used to grow tobacco on their own fields. Now the Central Government is levying an excise duty on tobacco. Therefore, they are put to a lot of hardship. So, I would suggest that so far as the Adibasis and tribal people are concerned, the instructions to the officers should be such that the Adibasis do understand them. And, as far as possible, whatever procedure was in the past should be allowed to continue. Also, they should not be disturbed from their present avocations, as there is no other source of living for them.

Coming to defence, I find that actually there has been no increase in the defence Budget. It is true that the Defence Minister has stated that he would come again with fresh proposals. I do not want here to repeat our difficulties which are there. But in real politik—I am using the word politik will be missing if our defence lack in material & efficiency. And when I mean defence, I do not only mean from the point of view of increase of armies or equipment—that, of course, is necessary—but the conditions of service in which our sepoy are today, must be improved etc.

Their quarters and their living conditions should also simultaneously be improved. The Pay Commission which was appointed has dealt with all the other factors but, I am very sorry to say, it has not said one word about the army personnel. I personally think that it is very unfair. After all, there should be some machinery by which the conditions of service, pay or emoluments etc. of the armed forces should be improved. It is high time that the Government of India take action in this matter. It is nearly ten years since we attained the independence of this country. I should add another ten years, for since 1939 the army personnel had been on their tip-toe, first with the second world war and then the other necessities that arose after the independence of the country. So, I am very sorry to say that for these ten years no one has ever thought about their service conditions or their emoluments. There have been several commissions but the unfortunate part of it is that they were absolutely dumb and blind to the requirements of the army personnel. Nothing has been done. The Army personnel also cannot represent in force their case along because they are bound closely. So, some sort of commission should be appointed to go through their salaries and emoluments and see that they get a proper living wage, and other amenities like good quarters. We are spending crores and crores of rupees on housing and other things. I would request you all to go and see how our officers live, very near to us in Delhi. This is one example of how we are treating our army personnel. So, I would request that Union Government to do something about it.

Lastly, I want to say something about the wastage. What actually happens is that we do not decide the priorities first. I can give hundred and one examples and if I go into details it will take a lot of time. It is necessary that before we embark

on anything we must have a measuring rod. That should be clear in our minds and then we should proceed. Suppose we want to construct a road. Under the Community Projects, or whatever it may be, we ask some villagers to start construction of the road. They collect everything; they bring stones, they bring *mooram*, everything. Then the work is held up for want of a road-roller. Everything is put there for several months together and no one bothers about it and there is no road. Take another case. A road is built but a bridge on the road is not built. Now, so far as bridges are concerned, the villagers cannot do anything about it. Ultimately what happens is that within two or three years the road is washed out and becomes deplorable. Therefore, the best thing is that if the Government are thinking of constructing a road, let them first construct the bridges and then the roads. Then there is some meaning in it. So, unless and until we decide about priorities our Targets and Projects will fail.

Another thing when we decide over a thing and politics comes into the picture. I say this with due regard to my colleagues here. For instance, I do not mind wherever the ship-building yard is built there must be several ship-building yards built in India. But what will happen is this. Suppose any area gets a ship-building yard, where coal and iron are far away, the cost of production will go up than places where coal and iron will easily be available. The result will be that the ship-building yard, instead of being built within two or three years, will be built in ten years, and a hundred and one difficulties will arise. So, these things must be thought of first. For instance, if you take any other country, you will find ship-building yard wherever coal and iron is very close. If you take England, there is Newcastle, if you take Germany, you find a place like Hamburg, near about it. All these are places where these things are easily available. Otherwise, the cost price will increase, and again it will be diffi-

cult and fresh taxation will be needed to meet the expenditure.

The second example I would give is this. The railway line from north to south is always blocked. We are having the Grand Trunk Express and so many other express trains. There has always been the necessity for the Hingoli-Khandwa line which we have been trying to complete during the last ten years. It is only a link of fifty miles. I think it is six, seven or eight years since we have been trying to complete it, but that portion has not yet been joined. So much so, that whatever we want to move from north to south, we are running two hundred trains. We do not decide on these priorities first. So what I submit is that let us decide what we want first, and let us embark upon it, rather than going away from one place to another. That is all that I wish to say.

Shrimati Mafida Ahmed (Jorhat):
Madam Chairman, the discussion on the Budget for the year 1960-61 is coming towards an end, and at the fag end I also wish to speak a few words on the Budget.

In the process of India's economic development, we for a second time, if I may say so, stand in a crucial year. I call it crucial, because it marks the end of the second Plan and the beginning of the third. The development plans of every country depend on financial resources, both internal and external. And in this respect I would like to congratulate our Finance Minister for his significant efforts to tap all possible resources to find money for investment on the numerous schemes which have been drawn up. The fact that the U.S.A., U.S.S.R., West Germany, Japan and a few Commonwealth countries have come forward to help India implement her development schemes speaks volumes of the success of our non-alignment policy. I have no doubt, that every rouble, dollar and pound which would be forthcoming from friendly countries would be invested in worthy enter-

[Shrimati Mafida Ahmed]

prises of which the giver and the receiver would both be rightly proud.

Coming to the efforts which are being made to tap the internal resources, the House is aware that besides laying additional direct and indirect taxes the Finance Minister has initiated the Prize-Bond scheme. Already we have started the National Savings programme in different forms of investment, to allow all the income-groups to contribute to the national effort for development. And when the existing schemes have shown good results, I cannot understand the logic to introduce another scheme to mobilise internal resources. The multiplicity of the schemes will create confusion among the common people. The target of collection through small savings, as envisaged in the second Plan would, I have no doubt, been easily reached if the Government spared more efforts to publicise and popularise the scheme. The Community Development and N.E.S. Blocks came into existence eight years back; but I am surprised to find that though the postal facilities have been provided so far to 93 per cent of the Block Headquarters, savings facilities have not been made available even to five per cent of the post offices of these Blocks. So far as the National Savings programme is concerned, there should be proper co-ordination between the Ministry of Finance, the Ministry of Communications and the Ministry of Community Development. I would request the hon. the Finance Minister and the hon. Minister of Communications to take special interest to expedite the work so that every post office in the country is covered with adequate savings facilities. To work up the Plan target, the Ministry of Community Development should give equal importance to the small savings programme as to the programme of increased food production. And the State Publicity Division also should be geared up.

Madam, I feel myself not competent to go into the economic merits and demerits of the Prize Bond scheme; however, I am more concerned with the

ethics of this scheme. Apparently, the Finance Minister in introducing the Prize Bond scheme has tried to bring forward by the back door the lottery system, the lucky star game which only a few years back was thought to be in a bad taste, because it encouraged gambling. The Government may try to convince the people that the Prize Bond scheme does not amount to lottery or gambling; but the fact still remains that the long, long queues of men and women which crowded the post offices and State Banks throughout the country are more tempted with the dream to get rich quick than a genuine desire to contribute to the national cause. There is no doubt that the Government will have cashed in a lot of money and a few lucky Bond-holders will also get the prizes; but I am thinking of those vast majority whose money would be blocked without even the interest. My apprehension moreover is that if by luck the winners happen to be big industrialists, Ministers, MPs. or M.L.As., the general impression would be that this is a novel device to make the rich richer. So I would appeal to the Finance Minister to give re-thinking to this scheme.

Now, I come to the Budget proposals. This year's budget is significant, because it has been prepared keeping in view the perspective of the Third Plan which will be much bigger than the Second Plan. Moreover, it has been prepared against the background of the new threat on our northern border. At the beginning I said that there cannot be any development without taxation. But at the same time I am constrained to say that the selected commodities for fresh imposition are not justified. I hold the same views as expressed by many hon. Members of this House that it will hit the poorer section of our population. It is really frustrating that when the success of the Plan eventually depends upon increased food production, tractors, diesel and other small engines needed for agricultural purposes have also been made targets of the new taxation. I hope the hon. the Finance Minister will be pleased

to withdraw the tax levied on machines and oil used in agriculture and also reduce the levies on tin plates and tin sheets, cycle parts and trucks and buses, etc.

There is not a shadow of doubt that India has made considerable progress in the few years of planned efforts. But when the main objective of our Plan is to raise the living standard of the common man, to remove regional disparities and to make provision for fuller employment, the two big Plans that have already been completed could not achieve the desired result. So, in formulating the Third Plan, the planners must take due account of the mistakes committed in the past. I do hope that sufficient care would be taken in shaping the Third Five Year Plan to develop the under-developed regions of the country.

I represent Assam which is an under-developed State but where resources are plentiful. I am sorry to say that Assam had practically been kept out of the Plan picture during the First Plan. In the Second Plan, the Brahmaputra Bridge project, the oil refinery and the Umiyam Hydrel project have been included, and they are nicely coming up. But, in my opinion, the mere setting up of projects cannot offer economic justice to the local people, unless employment is provided for them. It will not be out of place to mention here that Assam's just and legitimate claim for a single big refinery was gently brushed aside by the Central Government, and a miniature refinery was offered as a consolation prize. However, the two projects, namely, Brahmaputra Bridge construction and the refinery generated much hope in the minds of the people of that State to get employment. But, disappointingly enough, the authorities of both the projects are ignoring the interests of the indigenous people of Assam. We have nothing to protest regarding recruitment of higher technical personnel from outside, but for administrative services, clerical jobs, semi-skil-

led and non-skilled labour, full justice should be accorded to the people of Assam. And Assam expects that a definite quota for the children of the soil would be allotted in those projects. I am sorry to learn that a similar discriminatory policy has also been pursued by the Posts and Telegraphs, Department in Assam.

The representation of Assam in the Central Services is quite negligible. The hon. Minister of Revenue and Civil Expenditure, Dr. B. Gopala Reddi, during his visit to Assam assured favourable consideration of the demand for adequate representation of the Assamese in the Central Services, like the Central Excise and Customs Department etc., and we are looking forward with confidence to the fulfilment of the assurance.

It is an irony of fate that oil-rich Assam has been compelled to pay unreasonable high prices for petroleum products as compared to other sister States. We are not able to understand the logic behind it. Now, the additional levy on trucks and buses and the duty on diesel oil will adversely affect the development of motor transport, and ultimately this will affect the economy of the State. I hope the Finance Minister and the Minister of Mines and Oil will leave no stone unturned to make the oil companies change their price policy.

Since the success of the Plan eventually depends on the solution of the food problem, I would like to say something about it. At present crores of rupees are being spent on importing foodgrains from foreign countries, and this cannot be allowed for long. The import of foodgrains not only acts as a drain on our financial resources; it also does not befit a primarily agricultural country like India.

It was a matter of great satisfaction to hear from the hon. Food Minister that he hopes the country would be self-sufficient in food by the end of the Third Plan period, but expectations and achievements are two different things. It appears that out of

[Shrimati Mafida Ahmed]

nearly Rs. 1,000 crores sanctioned under the Third Plan for promotion of agriculture, Rs. 400 crores are to be given over to the Ministry of Community Development and Co-operation. I have nothing to say about the distribution of funds, but I want to say that proper thought should be given to it so that the best results can be reaped with the available funds.

So far as food production is concerned, I think the services of the panchayats and co-operatives should fall strictly within the jurisdiction of the Food and Agriculture Ministry. In the course of his reply to the food debate, the hon. Minister regretted that the States are lacking in enthusiasm to promote agricultural production. He also gave a friendly warning reminding the States that food production is strictly and rightly the responsibility of the State Governments. While I appreciate his views and appeal to the State Governments to attach paramount importance to more food production. I would at the same time, urge the Central Government and the Planning Commission to give due consideration to the schemes of the State Governments and to allocate funds in time so that they may implement the schemes in time.

So far as my information goes, the last Assam floods would not have been so devastating if the flood control schemes had been executed in time. All the schemes undertaken by the State Government had been left half-executed for lack of funds. By saying this, I am not going to compliment the State Government, but I want that what the farmers produce in the fields should be well protected. If the planners do not attach serious importance to irrigation and prevention of flood menace, the food problem, I say, will remain a recurring and continuous problem of the country.

The House is aware that flood is an annual feature of Assam, but it is a pity that Centre's allotcation to Assam for flood control is too meagre. May

I, with your permission, read out a few lines from the Budget Speech of the hon. Finance Minister of Assam this year? He said:

"It is indeed a matter of deep regret that neither the gravity of our necessity has been appreciated by the Government of India nor the undertaking given by the Central Ministers has till now been implemented. It is hoped that Government of India shall soon examine the necessity of granting funds to this State for flood control work the suspension of which incomplete work is not only hampering our progress but also destroying a great volume of national wealth."

The increased defence estimates, I should say, are quite justified because the defence of the country is the paramount duty of the Government and the vital concern of its citizens, but the money earmarked for defence should be spent in a well-planned way. Unfortunately, our neighbours in the north and west are already in occupation of a good part of Indian territory in Kashmir, and Pakistan has gone to the extent of issuing stamps which may rightly be called Pakistan's philatelic aggression. Our northern neighbour China is a shrewd expansionist, and this is clear from the fact that she has surreptitiously consolidated her hold on a large part of Indian territory. In the light of this disquieting situation, India must make herself self-sufficient in defence production. Since the northern border has taken the first priority on the list of our defence needs, and since the entire northern region remains bitterly cold all round the year, it is essential that our experts make a study of the military clothing of cold countries like Norway, Sweden, Finland etc. It is necessary to set up a chain of depots in the remote snowy areas, so that in matters of food, clothing, medicine and other essential requirements, our jawans may not feel any dearth or

difficulty. The entire working capacity of our ordnance factories should be diverted to the production of arms and ammunition and general military stores needed by our Army, Navy and Air Force. The present programme of manufacturing civilian goods must be completely stopped and left to the private sector, or that section of the public sector which is already making civilian goods.

I hope the Finance Minister will keep a mother-in-law's watch to see that the money sanctioned to various Demands for Grants by the House is properly utilised. With these few words, I support the Demands of this Ministry.

श्री रघुनाथ सिंह : सभानेत्री महोदया, मैं केवल एलमोनियम स्क्रैप के सम्बन्ध में दो शब्द कहना चाहता हूँ। इनगोट्स पर ३०० रुपये की नई ड्यूटी लगाई गई है और शीट्स-सर्किल पर ५०० रुपये की ड्यूटी लगाई गई है यह ड्यूटी नहीं होनी चाहिए। हमारे देश में करीब १०० फैक्टरीज ऐसी हैं जहाँ कि एलमोनियम के स्क्रैप में शीट्ससर्किल तैयार करके बर्तन बनाये जाते हैं पात्र बनाये जाते हैं, थाली लोटे वगैरह बनाये जाते हैं जिस तरह से मोने और चांदी पर एक ही बार ड्यूटी ली जाती है और एक बार ड्यूटी लेने के बाद अगर आप सोने या चांदी को फिर बेचने जाय तो दुबारा उम पर ड्यूटी नहीं लगती है ठीक वही बात इम में भी होनी चाहिए। जो बर्तन बनते हैं उन पर ड्यूटी नहीं होनी चाहिए क्योंकि ऐट सोर्स पर पहले ही ड्यूटी लग चुकी होती है। दुबारा यह ड्यूटी नहीं लेना चाहिए। एक ही चीज को बार बार यदि आप लेंगे तो उसका फन यह होगा कि उसके दाम अधिक होने जायेंगे। इस वास्ते मेरी यह प्रार्थना है कि इस को फिर से देखा जाय और एलमोनियम स्क्रैप में जो शीट्ससर्किल बनता है उस पर ड्यूटी नहीं होनी चाहिए क्योंकि एलमोनियम स्क्रैप पर

ऐट सोर्स पर आप आलरैडी ड्यूटी ले चुके हैं। जैसे कि पीतल और तांबे के बर्तनों पर एक बार ड्यूटी लगती है और दुबारा उन पर ड्यूटी नहीं लगती है मैं चाहता हूँ कि ऐसा ही यहाँ पर भी हो। आप तांबे की थाली को बेचने जायें और फिर उसकी थाली बनायी जाये तो उस पर ड्यूटी नहीं लगायी जाती। इसलिए मेरा केहना है कि अल्यूमीनियम तो गरीबों के उपयोग की वस्तु है। आज अल्यूमीनियम की थाली अगर १८ आने में या १४ आने में या १३ आने में आती है, तो पीतल की थाली दो तीन रुपये की आती है। इसलिए जो गरीबों के उपयोग की वस्तु है वह तो जितनी ही सस्ती हो उतना अच्छा है। इसलिए मेरा नर्म निवेदन है कि इस नीति पर फिर से विचार किया जाये और जो पात्र स्क्रैप से बने शीट सर्किल अल्यूमीनियम से बनते हैं उन पर फिर से ड्यूटी न ली जाये।

Shri Narayanankutty Menon (Mukandapuram): It is not possible for me to touch even the outer fringes of the activities of this Ministry within the limited time at my disposal, and, therefore, I have to content myself with raising a few points which are of utmost importance.

Some of the taxation measures that this Ministry has undertaken in the present year's budget, I should say, are so unrealistic and devoid of any justification that any amount of condemnation of those taxation measures will not satisfy even the inquisitiveness of common justice.

The first point that I wish to raise is in regard to the taxation measure that the Finance Minister has introduced by way of additional excise duty on films. I do not quite know whether the Finance Minister himself has understood the implications of this additional excise duty on the film industry, because he might be having in his mind certain types of pictures that are run in India, and also the financial state of affairs of certain sections of the film industry. If he spends a minute in looking into the

(Shri Narayanankutty Menon)

state of affairs of the language films today, he will himself feel convinced that not even this additional excise duty, but even one-hundredth of it, is enough to throttle the entire language film industry, because the economic and financial situation of that industry is in such a deplorable condition.

I myself know the situation of one language film industry, namely the Malayalam film industry. It is rather comparatively a new industry. At the time when films began to be shot in Malayalam, there were about 142 producers who entered the field, and now it has come to a stage when out of the 142, only three or four remain in the field, because it was not at all paying, and they could not make both ends meet because of the inadequate collections that they got from the films. In the Malayalam film industry, they spend about Rs. 1½ lakhs on an average on a film which runs to about 16,000 feet; because of this excise duty, one film itself will have to pay more than Rs. 25,000 if this excise duty is calculated.

The net result will be that even the three producers who are remaining in the field and who are making on an average about three films a year for the consumption of the Malayali people will have to close down, because even now, they are not able to make both ends meet. This is not a case similar to what has been experienced by the Finance Minister in Bombay where the Indian film stars, especially, in language films are fabulously paid. A Malayali film star gets a maximum for a picture, in various instalments, of only about Rs. 5,000. And with this sum, a series of artistes are to be collected. And the amount has to be realised from about two crores of people for their entertainment in a particular year.

The immediate result of the imposition of this additional excise duty on

the language film industry will be to completely throttle the language films, and even the three producers who remain in the field will not be able to bring forward a single film from next year onwards. Is it the intention of the Finance Minister to throttle the language films and give some sort of consolidation to the films that are imported into India from foreign countries? When we want a sort of indigenous culture in our own entertainments and in our own films when there is cut-throat competition from the Hollywood films that are just crowding our market in every theatre, is it the intention of the Finance Minister to discourage and throttle this industry so that from tomorrow onwards when the taxation proposal is given effect to, only the Hollywood films could be shown? If that is not the intention, then the Finance Minister will have to think twice about the excise duty that he is imposing on the films. Therefore, I would appeal to him to reconsider this matter. After all, what he is getting out of this is only Rs. 75 lakhs. I am quite sure this House will realise that the Finance Minister, without hurting the hair of anybody in India today can get Rs. 75 lakhs. For getting just this meagre sum of Rs. 75 lakhs, he should not throttle the young language film industry. Therefore, when giving final touches to his concluding speech, he should think a little better about the implications of this excise duty on the language films, and I hope that he will realise that his act has got such wide consequences on the language film industry, and he should give at least a breathing space for this film industry, even if he is not able to give encouragement by means of financial assistance to these language films.

My next point is regarding the excise duty on diesel oil. I do not hold any brief for anyone who is using diesel oil. This duty on diesel oil during this particular year, out of which he is going to get a meagre

amount, shows the lack of co-ordination and lack of planning between one Ministry and another. For the last five years, the Transport and Communications Ministry was encouraging the transport industry in India to go in for more and more dieselisation, to cut down the consumption of petrol and so on. The Ministry of Steel, Mines and Fuel which is in charge of petroleum has been adopting such a policy whereby we are not only not producing any diesel oil here, but emphasis has been placed under the refinery agreement for the production of more and more gasoline, whereas the Ministry of Transport and Communications have been advocating a policy of more and more dieselisation. Now, the Finance Minister is placed in a tight corner. When we are spending more and more of foreign exchange for import of diesel oil, and when the other Ministry is not producing enough diesel oil, therefore, as a matter of policy, he has to cut down the drain on foreign exchange by cutting down the import of diesel oil, and, therefore, diesel oil should bear more excise duty.

All the automobile owners in the country, the truck-owners, and the bus-owners etc. listening to the advice of the Ministry of Transport and Communications three years ago got diesel engines and changed the whole procedure of working. Now, all of a sudden, in the Budget Speech, you say that diesel oil is going to have more excise duty. But it is not these people who are going to suffer, because the lorry-owners, when the additional excise duty is levied, can increase their freight charges, and the bus-owners, when the additional excise duty is levied, can increase their transport charges. Ultimately, the excise duty on diesel oil will directly be passed on to the ordinary man, either in terms of transport charges; in the buses or by way of increased prices for the food materials and other materials that are transported by the lorries.

The Finance Minister has had to adopt this policy because of lack of co-ordination. The other Ministries appear to have thought that when we are spending more and more foreign exchange on the import of diesel oil, the Finance Minister has been driven into a tight corner where he has had to levy this excise duty, not in order to get money in return by way of this excise duty but just to discourage the use of diesel oil and cut down its consumption. This shows lack of co-ordination, for which the ordinary people in this country will have to suffer. Because of the Ministers' lack of foresight, and because of lack of co-ordination between the different Ministries, let not the ordinary people suffer. You may think that the automobile-owners will suffer, but they will not suffer, the ultimate suffering will be passed on to the ordinary consumer and the ordinary passenger. This excise duty on diesel will hit the common man more.

Therefore, two main excise duties that the Finance Minister is imposing this year have a direct effect on the common people and the small people; one of them is crippling the small-scale cultural industry in the language films, and the other would be crippling the entire automobile industry, or rather not the industry itself, but those who are the beneficiaries of this industry. Therefore, the Finance Minister should reconsider these excise duties.

I now come to another point, regarding certain activities of this Ministry, which strictly should be termed as extra-Ministerial activities. We were quite surprised when during the debate on the Demands for Grants of the Defence Ministry, and in fact, in each debate that preceded this debate on the Finance Ministry's Demands, the Finance Ministry came into play quite directly, because the Finance Ministry with its many tentacles could be compared to an octopus which spreads its vicious tentacles

[Shri Narayanankutty Menon]

on every branch of administration in this country, and quite rightly, when the debates on the Demands for Grants of the different Ministries take place here, the Finance Ministry comes into play.

During the debate on the Demands for Grants of the Defence Ministry, my hon. friend Shri Vajpayee read out a quotation from the magazine *The Time* dated the 14th December. Reading this magazine regularly, I find that the press in India is quite uncharitable to our Finance Minister, because the American press gives more publicity to the good activities of the Finance Minister than the press in India. Shri Vajpayee read out the story of a supposed interview that the Finance Minister had with the Chief of the Army Staff, General Thimayya.

14 hrs.

Shri Morarji Desai: I had no such interview.

Shri Narayanankutty Menon: In the nature of our Constitution where respective Ministries have got respective responsibilities, I do not for a moment believe that the Finance Minister would have dared to call the Chief of the Army Staff and questioned and cross-questioned him.

Shri Morarji Desai: There is no question of daring. The Minister can certainly get information. But in this case the facts are not there. It is all false.

Shri Narayanankutty Menon: This is the only answer I wanted, because the *Time* magazine gives a long series of stories regarding the Finance Minister right from the time he visited the United States of America two years ago.

Shri Morarji Desai: I cannot help it.

Shri Narayanankutty Menon: If it goes on record and remains unchallenged, if the matter is referred to in the House and none on behalf of Government repudiates it, it is difficult to disbelieve it. But now I am very glad that the Finance Minister has said it is false. I would only suggest to the Finance Minister that instead of reading the Indian newspapers, he would find more falsehood about himself if he were to read it. He should read that magazine so that the Indian public may not be misled about the activities of the *Time* magazine which has a large circulation in India.

Shri Morarji Desai: I cannot give sense to the readers. They must utilise their own sense.

Shri Narayanankutty Menon: Readers are reading more sense into it than the Finance Minister.

Shri Morarji Desai: I do not distribute sense. You have your own sense.

Shri Narayanankutty Menon: I am glad that he has repudiated it. I raised this point because it was not repudiated when it was specifically referred to by an hon. Member during the course of the discussion of the Demands of the Defence Ministry.

The next thing I want to refer to is the much controversial Audit Report, I am not going into the contents of the Audit Report. It is quite unfortunate that the Auditor-General, who has been given a very great position in our Constitution and who in the exercise of his powers and in the enjoyment of his immunity, could be compared to the judiciary in our country—which also as one of the foremost pillars of our Constitution has got so much of immunity—has become the subject of so much comment. Any remarks about the Auditor-General made at random either inside the House or outside are highly objectionable, unless the proper procedure laid down in the Constitution is followed. But in spite of the law that we have made, in spite of the sanctity of the Constitution, in spite of the greatness that we put on the

head of a particular man, unless that man himself is capable of keeping that greatness and unless he behaves in a manner which is beyond suspicion, then people begin to talk. In this debate, speaker after speaker referred to the Audit Report.

14.04 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

I am sorry this has become a matter of controversy and has come into play in the debate on the floor of the House, just because there is in the minds of hon. Members here, whether on this side or that, and in the minds of the general public, a legitimate ground for certain suspicions arising from the way in which the Auditor-General has behaved in this particular affair. Otherwise, no controversy would have arisen. I am sorry that this controversy should have arisen in this House this way. It might not be this Auditor-General but another Auditor-General. But the sanctity of the post of the Auditor-General as laid down in the Constitution is there. Therefore, my only submission is that the Auditor-General should be above and beyond suspicion and the immunity that has been conferred upon him by the Constitution should be kept—he should be the custodian and guarantor of that immunity.

This morning an attempt was made to raise that particular subject. So far as the Finance Minister is concerned, he is responsible, on behalf of the President, for laying on the Table of the House a copy of the Audit Report. But article 151 of the Constitution makes it very clear that it is not the Audit Report only that is to be placed on the Table of the House but also the Appropriation Accounts. The Finance Minister should, in order to remove doubts and suspicions that legitimately arise in the minds of the people and in the minds of hon. Members here, give a clear explana-

tion why in this particular case the Audit Report was placed on the Table of the House barely 24 hours before the debate on the Demands for Grants of the Ministry of Defence was due to start, and without also placing a copy of the Appropriation Accounts on the Table.

Secondly, under article 149, this House is entitled to frame laws defining and controlling the powers of the Auditor-General. Parliament has not yet defined these powers. So till these are defined, he will exercise such powers that the Auditor-General exercised at the commencement of this Constitution. This means that the old Order, the Auditor-General's (Control and Powers) Order of 1936 would operate. In this connection, I make an appeal to the Finance Minister; whatever might be the outcome of this controversy, the Finance Minister should immediately take measures to introduce legislation here defining the Auditor-General's powers so that there may not be any further controversy and in that controversy, hon. Members of this House will not be just speaking 'in darkness'. This alone would put an end to this type of controversy. Ultimately, when a question arises, the Auditor-General can be removed only by a certain process prescribed in the Constitution. It comes to this that whenever the Auditor-General breaks a law or a rule, the House is confronted with a *fait accompli*, that it should take only one course and one course alone, that is, to go through the laborious process of removing him from office. This might not be possible and will not be proper. It cannot be that whenever the Auditor-General infringes a rule, immediately he has to be removed. Therefore, the only solution, the only practical way out, is for the Auditor-General to see that in order to have the immunity given to him and have the respect that he commands under article 151 of the Constitution, he is a bit more careful.

In this Audit Report, certain strange things have happened. This is at the

[Shri Narayanankutty Menon]

root of the controversy. It is not said by anybody that the Auditor-General had any motive in this. But comparing the behaviour of the Auditor-General in auditing accounts and presenting them to the President, one finds that he has adopted a peculiar method as far as the accounts of the Defence Ministry are concerned. If hon. Members look into the audited accounts of the different Ministries and this particular Ministry from the year 1954 onwards, they will find a strange thing. The Auditor-General has shown a great hurry in preparing the Audit Report for 1959-60. When such a hurry is there and there is a further hurry in placing that Audit Report on the Table of the House, so much so the Defence Minister himself—whose Ministry is another arm of the Government—has to say that his explanation has not been given to the House and it is necessary for him, with the permission of the Chair, to place it on the Table of the House, it is clear that all is not well in the State of Denmark. The Members here have a legitimate right in exercising their power to ask Government what is wrong so far as this Report is concerned and why the Auditor-General sent this Report without prior consultation with the Ministry and why he made in this case a departure from the past practice.

While defining the powers of the Auditor-General, Jennings has made it very clear that under British parliamentary practice, it has never been the function of the Auditor-General to pass comments on the policy of Government. Once the Auditor-General does so, he loses his authority of auditing the accounts and transgress upon the realm of the Cabinet and the policies which are the preserve of this House. In Chapter 8 of the Audit Report, we find not an audit report or a statement of accounts. Article 151 makes it quite clear as to what sort of statement he shall forward to the President and

what sort of statement shall be laid on the Table of the House. It says:

“The reports of the Comptroller and Auditor-General of India relating to the accounts of the Union shall be submitted to the President, who shall cause them to be laid before each House of Parliament”.

I am not taking the time of the House to go into Chapter 8, for I have not the time to do so, but in that Chapter in not a single sentence will you find any reference to any accounts of the Union of India. It is all specific condemnation of certain policies adopted by the Defence Ministry. I may disagree with the Defence Minister or I may not. But here it is a question of the Auditor-General transgressing the limits of his powers and going into realms of policy laid down by this Government. The question is whether, if the Auditor-General transgresses his limits into the realms of policy, he will have so much immunity as is laid down by the Constitution.

Therefore, I would request the Finance Minister to clarify the position and offer an explanation, if at all he has any, in relation to the charges that have been made on the floor of the House so that doubts and suspicions that are entertained on this matter might be removed.

My last point is regarding the answer that the Finance Minister gave a few days back when a question was asked about the implementation of the Pay Commission's recommendations. The Finance Minister was repeatedly questioned from all sides of the House whether he would be prepared to meet the representatives of the organisations recognised by the Government of India. The Finance Minister took such a stubborn attitude that it was made to appear that he retained the stubbornness he had when the report was presented before the House. Right from the beginning he said that these organisations had

already got their opportunities before the Commission to present their case and, therefore, the question does not arise now. But I may tell the Finance Minister that when the decisions were taken at the 15th Indian Labour Conference these poor men did not know that it had no binding effect. Because of the presence of the Finance Minister and because the Conference was being presided over by the Labour Minister, they thought that the decisions had got some moral binding character—some moral binding on this Government. But, when the Finance Minister wrote to the Pay Commission that the decisions had no binding effect of Government—the attitude that he has taken—were the employees given any chance to repudiate the claim that the decisions of the 15th Labour Conference were not binding on Government? It was a closed affair after the employees were given a chance of presenting their memoranda and evidence. They were never given a chance to cross-examine the witnesses tendered by the Finance Ministry. They were not given any chance of cross-examining the Finance Minister as to why he declared that the decisions of the Conference were not binding on Government. Therefore, it is not fair to say that they had enough opportunity. The Finance Minister should at least consider the present trend of the employees' organisations. They want to discuss with the Finance Minister. That, at least, should be conceded. A discussion will not cost anything. He should avoid a situation whereby they will be forced to go on strike.

I hope the Finance Minister will have the patience to discuss with them and settle all these matters amicably.

श्री आसुर (रत्नागिरी) : उपाध्यक्ष महोदय, वित्त मंत्रालय की खर्च की मांगों पर मैंने कई कटौती के प्रस्ताव रखे हैं, जिनके बारे में मैं कुछ अपने विचार रखना चाहता हूँ। रिपोर्ट को देखने से मालूम होता है कि इनकम टैक्स के एरिअर्स को बसूल करने का जितना

ठोस प्रयत्न हमारी तरफ से होना चाहिए था उतना नहीं किया गया। इतना ही नहीं। रिपोर्ट को देखने से मालूम होता है कि जहाँ सन् १९५८ में पेंडिंग केसेज की संख्या ६,६०,३१५ थी वहाँ सन् १९५९ में यह संख्या १०,६२,१०३ हो गयी। अपील के जितने केसेज फाइल हुए उतने नहीं कर सके। उनकी संख्या बहुत कम हो गयी है। इस लिए मेरी प्रार्थना है कि इस दिशा में ठोस कदम उठाया जाये और इनकम टैक्स के एरिअर्स को बसूल करने का प्रयत्न किया जाये।

दूसरी बात यह है कि हमारे देश में पाकिस्तान से बहुत से फोर्ज्ड नोट आये हैं। जिन स्थानों पर इन नोटों का उपयोग किया जाता है वहाँ के लोगों को बड़ी परेशानी है। जहाँ इन नोटों का उपयोग हो रहा है उनको कब्जे में लेने का कोई विशेष प्रयत्न किया जाये। मैं जानना चाहता हूँ कि इस बारे में हमने क्या किया है।

स्मगलिंग के बारे में भी बहुत चर्चा हो रही है। देश के अनेक भागों में स्मगलिंग हो रहा है, लेकिन रत्नागिरी में गोआ के बार्डर पर विशेष रूप से स्मगलिंग हो रहा है। इस सम्बन्ध में मुझे दूसरी बात यह कहनी है कि इसमें हमारे बड़े अधिकारी भी शामिल रहते हैं और इसका परिणाम यह होता है कि स्मगलिंग बहुत होता है। गोल्ड वाचेज का स्मगलिंग बहुत होता है। इनको रोकने का प्रयत्न करना चाहिए। अफसर लोग इसको रोकने का तो प्रयत्न नहीं करते लेकिन यह दिखाने के लिए कि काम हो रहा है, गरीब जनता को परेशान करते हैं। तो मेरी मंत्री जी से प्रार्थना है कि स्मगलिंग को रोकने के लिए हमारी ओर से पूरी कोशिश होनी चाहिए। हम वहाँ का स्मगलिंग इसलिए नहीं रोक सकते क्योंकि उसमें आफिसर शामिल हैं। इसकी तलाश करनी चाहिए। तो मैं मंत्री जी से जानना चाहता हूँ कि उन्होंने इसको रोकने के लिए क्या ठोस कदम उठाया है।

[श्री आसर्]

वहाँ जाने के लिए बहुत से अफसर प्रयत्न करते हैं और ऊपर के अफसरों को दो दो तीन तीन हजार रुपया देकर वहाँ जाने के लिए अपना ट्रांसफर कराते हैं। इसका कारण यही है कि वहाँ उन लोगों को अच्छी आमदनी हो जाती है। इस आमदनी के कारण यह स्मर्गलिंग का बिजनेस अच्छा चलता है। इसकी तरफ सरकार को ध्यान देना चाहिए।

थोड़े दिन पहले ट्रांसपोर्ट मिनिस्टर ने कांडला पोर्ट को फ्री-पोर्ट डिक्लेअर किया। यह तो ठीक किया, लेकिन मुझे डर है कि जब यहाँ चारों ओर स्मर्गलिंग चलता है तो अगर कांडला को फ्री पोर्ट डिक्लेअर कर दिया गया तो वहाँ तो स्मर्गलिंग का सेंटर बन जायेगा। इसको रोकने के लिए हमको कोई प्रयत्न अभी से विचार लेना चाहिए। हमारे वित्त मंत्री जी जब बम्बई में चीफ मिनिस्टर थे तो उन्होंने कहा था कि Goa is a Paradise for smugglers। मुझे डर है कि इसी तरह से कहीं कांडला भी स्मर्गलर्स के लिए पैरेडाइज न हो जाये। इसको रोकने के लिए अभी से उपाय सोच लेने चाहिए।

इसके आगे मैं लोन्स और ग्रांट्स इन एड के बारे में कहना चाहता हूँ। रिपोर्ट के देखने से मालूम होता है कि जो हम हर साल लोन और ग्रांट्स देते हैं उन में से बहुत से अनकवर्ड रहते हैं। हम हर साल जो इंटररेस्ट देते हैं वह १९६ करोड़ होता है लेकिन जो इंटररेस्ट हमको मिलना चाहिए उसमें अन्तर हो जाता है। तो मैं चाहता हूँ कि इस बारे में स्पष्टीकरण करें कि क्या हो रहा है। जो हम लोन देते हैं उनका ब्याज समय पर नहीं मिलता इससे भी यह अन्तर बढ़ता है। तो मैं चाहता हूँ कि इस स्थिति का स्पष्टीकरण किया जाये।

एक बात स्पष्ट दिखायी देती है कि रिजर्व बैंक और फाइनेंस मिनिस्ट्री में जितना कोआर्डिनेशन होना चाहिए उतना नहीं

होता है। रिजर्व बैंक की तरफ से जो सिफारिशें आती हैं उन पर जितना ठोस विचार करना चाहिए उतना हम नहीं करते। और इसका परिणाम हमको रोज दिखायी देता है। तो मैं चाहता हूँ कि जो सिफारिशें रिजर्व बैंक की तरफ से दी जाती हैं उन पर ठोस विचार हो और सरकार का उससे जो मतभेद है उसको भी बता देना चाहिए।

इकानमिक सर्वे कमेटी की रिपोर्ट में यह बात कही गयी है :

"The economic survey attempts to analyse the main trends in the economy during the year 1959-60 and to present in broad outline the background against which the budgetary and economic policies for the coming year have to be considered."

लेकिन मुझे ऐसा लगता है कि हमारी ओर से बजट तैयार करते समय इस पर विचार नहीं किया गया। हम ने जो बजट तैयार किया उसमें हमने करीब करीब ८३ करोड़ रुपये का घाटा बताया। इसका परिणाम यह हुआ कि महंगाई बढ़ गयी। डेफिसिट फाइनेंसिंग भी बहुत बढ़ रहा है। इस दृष्टि से भी विचार किया जाये।

इसी इकानमिक सर्वे कमेटी की रिपोर्ट में दूसरी जगह यह दिया गया है पैरा ४५ में :

"The rise in the wholesale prices by about 20 per cent since the commencement of the Second Plan is indicative of the continuing pressures within the economy."

इन सब बातों पर ध्यान देकर हमको अपना बजट बनाना था। लेकिन हमने ऐसा नहीं किया और बजट बनाते समय इकानमिक सर्वे कमेटी की सिफारिशों पर ध्यान नहीं दिया। इसी लिए देश में महंगाई बढ़ रही है।

हम देखते हैं कि हर साल हमारा बजट एस्टीमेट बढ़ता जा रहा है। एक ओर हम

इकानमी की बात करते हैं लेकिन दूसरी तरफ हम देखते हैं कि हमारा सिविल एडमिनिस्ट्रेशन पर एक्सपेंडीचर बढ़ता चला जाता है। और इसीलिए देश में इनफ्लेशन बढ़ रहा है। आप देखें कि सिविल एडमिनिस्ट्रेशन पर सन् १९४८-४९ में हमारा खर्च ३५.५६ करोड़ था, जो कि गत साल २३३.३५ करोड़ हो गया और इस साल २६७.७६ करोड़ अनुमान किया गया है। इसका परिणाम यह होता है कि देश में इनफ्लेशन बढ़ता है और महंगाई बढ़ती है। और कर्मचारी ज्यादा वेतन मांगते हैं। अभी हाल में यहां पर पे कमीशन की रिपोर्ट पर बहुत चर्चा हुई। आपने पे कमीशन क्यों बैठाया? इसीलिए कि कर्मचारी ज्यादा वेतन मांगते हैं। और इसका यही कारण है कि देश में महंगाई बढ़ती जाती है। अगर चीजों का दाम सस्ता हो तो कोई ज्यादा वेतन नहीं मांगेगा। लेकिन हम महंगाई कम नहीं कर सकते। तो स्वाभाविक है कि कर्मचारियों को ज्यादा वेतन मिलना चाहिए। तो मैं चाहता हूँ कि इस दृष्टि से इस प्रश्न पर विचार किया जाना चाहिए।

फारिन लोन्स के बारे में मैं ने और मेरी पार्टी ने भी कहा है कि हम जो बहुत ज्यादा फारिन लोन ले रहे हैं यह ठीक नहीं है। हम ने सदन में बताया था कि हमारे प्लान्स बहुत महत्वाकांक्षी हैं, यह हमारी कैपेसिटी के बहुत ज्यादा बड़े हैं। लेकिन हमारे विचार पर आपने खयाल नहीं किया, लेकिन अन्त में वही परिणाम आया जो कि हमने कहा था। कल के हिन्दुस्तान टाइम्स में श्री मैन्स इकानमिक मिशन वरल्ड बैंक की रिपोर्ट का कुछ अंश छपा है, उसमें बताया गया है :

“It is believed to hint that the proposed size of the Third Plan is rather too big and reflects an overestimation of the probable resources both internal and external. The Mission has reportedly cautioned against excessive deficit financing”.

तो डेफिसिट फाइनेंसिंग और फारिन लोन्स के बारे में हमें गम्भीरता से विचार करना चाहिए और ऐसा इन्तिजाम करना चाहिए कि इनके कारण देश में इन्फ्लेशन और महंगाई न बढ़े। हमारे देश पर कर्ज का भार दिन-प्रति-दिन बढ़ता जा रहा है और यह हमारी चिन्ता का विषय है। १९६०-६१ में हम ने ब्याज के रूप में करीब करीब ७२ करोड़ रुपया देना है। प्रश्न यह है कि यह रुपया हम कहां से देंगे। बैंलेंस में जो कुछ इन्स्टालमेंट्स हैं, वे भी देनी हैं। मैं समझता हूँ कि इस विषय में जैसी चिन्ता हम लोगों को है, हमारे वित्त मंत्री को भी होगी और वह इस दिशा में उचित कदम उठायेंगे।

लाइफ़ इन्शोरेंस कांफ़रेंस के बारे में बड़ी गड़बड़ है। इस का कारोबार कैसे चलता है, इसका आज कुछ पता नहीं है। इस कारण जनता में बड़ी आशंका पैदा हो गई है। मुंदड़ा डील के बाद कांफ़रेंस के व्यवहार में सुधार होना आवश्यक था, लेकिन वह अभी तक बिगड़ रहा है। श्री सुब्बया ने जो रिपोर्ट दी है, उस के बाद जनता में इस विषय में बड़ी चिन्ता फैली हुई है। इस ओर ध्यान देना चाहिए और इस का स्पष्टीकरण भी आवश्यक है।

यह कहा गया है कि कांफ़रेंस ने १९५९ में ३७५.४१ करोड़ रुपये का नया काम किया, लेकिन हमें इस बात की जानकारी नहीं है कि उस वर्ष जो काम हुआ है, उस में कितनी पालिसीज पेड अप थीं और कितनी लैप्स हुईं। मैं यह कहना चाहता हूँ कि काम के जो आंकड़े बताये जाते हैं, उन में से बहुत से आंकड़े बोगस होते हैं। हर एक एजेन्ट को कोई काम दिया जाता है और होता यह है कि एजेन्ट अपना काम पूरा करने के लिए जो पालिसीज कान्टीन्यू करती है, उन को पेड अप करा देते हैं और फिर उन को नये काम के रूप में प्रकट करते हैं। हम इस आशा में न रहें कि हमारा काम बढ़ रहा है। जब यह कहा जाता है कि हमारा काम बढ़ रहा है—और

[श्री भास्कर]

काम को बढ़ाने का प्रयत्न किया जाना चाहिए—तब हम को इस बात के आंकड़े भी मिलने चाहिए कि कितनी पालिसीज पेड अप हुईं और कितनी लैप्स हुईं। जनता पालिसी को पापुलर करने का प्रयत्न हो रहा है। इस ओर ज्यादा ध्यान दिया जाना चाहिए।

सिटीज को ए, बी, सी क्लासिज में बांटा गया है, लेकिन यह व्यवस्था १९५१ के सैन्सस के आधार पर की गई है। आज शहरों की आबादी बहुत बढ़ रही है और आवश्यकता इस बात की है कि इस प्रश्न पर फिर विचार किया जाये और नये सिरे से ए, बी, सी क्लासिज निश्चित की जायें। आज न केवल महंगाई बढ़ रही है, बल्कि स्थान मिलने में भी मुश्किल हो रही है और रहन-सहन का स्तर बहुत बढ़ गया है। इसलिए मैं निवेदन करना चाहता हूँ कि नये सैन्सस के अनुसार ए, बी, सी क्लासिज बनाई जायें।

मोटर व्हीकलज पर टैक्स के बारे में कई बातें कही गई हैं। बम्बई शहर में पांच छः दिन से हड़ताल हो रही है और करीब करीब तीस से पैंतीस हजार मोटर स्ट्राइक पर हैं, जिसका परिणाम यह है कि वहाँ का सब व्यापार बन्द है। इस का कारण यह है कि मोटर व्हीकलज पर जो टैक्स बढ़ रहे हैं, उन पर विचार किया जाये। हो सकता है कि इन बढ़े हुए टैक्स को मालिक लोग दे सकें, लेकिन इन टैक्स का अन्तिम प्रभाव तो सामान्य जनता पर पड़ता है।

डायरेक्ट और इनडायरेक्ट टैक्सिज के बारे में हमारे मंत्री जी ने बताया था कि डायरेक्ट टैक्सिज तो हम बहुत कम लगा सकते हैं और इनडायरेक्ट टैक्सिज हम बहुत लगा सकते हैं। इनडायरेक्ट टैक्सिज का स्वाभाविक प्रभाव कामन मैन पर होता है। आटोमोबाइल इंडस्ट्री पर जो टैक्स लगाया जायगा, उसका प्रभाव भी जनता पर पड़ेगा।

टैक्स इवेज्जन् के बारे में हमारे यहाँ जो कुछ शिक्षा का प्रबन्ध होना चाहिए, वह नहीं हो रहा है। इस का परिणाम यह है कि हमारे देश में हर एक स्थान पर टैक्स इवेज्जन् बढ़ी संख्या में बढ़ रहे हैं। इस पर विचार किया जाना चाहिए।

पाकिस्तान के बारे में कहा गया है कि उस से इस देश के तीन सौ करोड़ रुपये की प्री-पार्टीशन ड्यूज वसूल करने के लिए प्रयत्न किये गये हैं। हमारे मंत्री जी वहाँ बात-चीत करने के लिए गये थे, लेकिन वह इस बारे में असफल रहे। लेकिन इस सम्बन्ध में इस से भी कुछ ठोस कदम उठाना आवश्यक है, जिस से हमारा पैसा कुछ वसूल हो सके।

माननीय मंत्री जी ने अपने भाषण में कई बातें बताई थीं। हम देखते हैं कि हमारे यहाँ इनडायरेक्ट टैक्सिज की संख्या बढ़ रही है। उन के मुकाबले में डायरेक्ट टैक्सिज की संख्या बहुत कम है। आज इस बात की जरूरत है कि इनडायरेक्ट टैक्सिज को कम करने का ही प्रयत्न करते हुए ज्यादा से ज्यादा पैसा वसूल करने के लिए डायरेक्ट टैक्सिज पर बल दिया जाये।

अब मैं स्माल सेविंगज के बारे में कुछ कहना चाहता हूँ। उस का टारगेट १०० करोड़ रुपये रखा गया था, लेकिन तीन वर्ष के अनुभव के बाद ऐसा लगता है कि हमारा वह टारगेट पूरा नहीं हो पाया है। इस साल के बजट में ६० करोड़ रुपये का टारगेट रखा गया है, लेकिन मुझे इस बात की आशंका है कि वह टारगेट भी पूरा नहीं हो सकेगा। इस का कारण यह है कि छोटी बचत करने वाला जो कामन मैन है, जो सामान्य मनुष्य है, उस की स्थिति ठीक नहीं है। वह जितना कमाता है, उस को उस से ज्यादा खर्च करना होता है। जब तक इन लोगों की स्थिति सुधारने का हम प्रयत्न नहीं करते तब तक हमारी यह स्कीम सफल नहीं हो सकती है।

इस दृष्टि से इस प्रश्न पर विचार किया जाये और ऐसा प्रयत्न किया जाये कि हम कामन मैन को कैसे सुख दे सकते हैं ।

आडिटर-जेनरल के बारे में इस सदन के बाहर भी चर्चा हुई है और इस सदन के कई माननीय सदस्यों ने भी अपने भाषणों में आडिटर-जेनरल के बारे में बड़ी चर्चा की है । मैं समझता हूँ कि आडिटर-जेनरल के बारे में हमारे हाउस में ऐसी चर्चा होना ठीक नहीं है, क्योंकि आडिटर-जेनरल ने अपने कर्तव्य का पालन किया है और जो बातें बताई हैं, वे स्पष्ट बताई हैं । और ऐसी बातें आज ही नहीं बताई हैं, पहले भी वह ऐसी बातें बता चुके हैं । गंगा त्रिज के बारे में आडिटर-जेनरल ने रेलवे डिपार्टमेंट को बहुत क्रिटिसाइज किया था और अपने विचार स्पष्ट रूप से रखे थे । लेकिन उस वक्त हमारे हाउस के किसी माननीय सदस्य ने आपत्ति नहीं की । आज जब कि डिफेंस मिनिस्ट्री के विषय में उन्होंने अपने विचार प्रकट किये हैं, तो हमारी रूलिंग पार्टी के कई मेम्बर उन बातों को कनसील करने का प्रयत्न करते हैं । हमारे डिफेंस डिपार्टमेंट में जीप स्कैंडल से ले कर आज तक बहुत से स्कैंडल हो चुके हैं । आडिटर-जेनरल ने उन में से कुछ की तलाश कर के उन के बारे में अपना निर्णय दिया है और अपनी रिपोर्ट में कुछ बातें रखी हैं । इस कारण से हमारे कुछ मेम्बर इतने परेशान हों और डिफेंस मिनिस्ट्री की इन बातों को कनसील करने का प्रयत्न करें, यह ठीक नहीं है । दि आडिटर-जेनरल इज एबव समपिशन । मैं तो ऐसा मानता हूँ कि उन के विषय में हमारे मन में कोई शंका नहीं है और उन्होंने निर्दोष निर्णय दिया है । इस धारणा को ध्यान में रख कर उन के विषय में कोई चर्चा करना ठीक नहीं है । जो चर्चा इस समय हो रही है, वह रूलिंग पार्टी के मेम्बरों की ओर से हो रही है । वह ठीक नहीं है । हमारा यह कर्तव्य है कि उन के शब्दों और रिमार्क्स का अच्छी तरह से पालन किया जाये और हर एक स्थान पर

उन को सम्मान मिले । इस दृष्टि में इस प्रश्न पर विचार किया जाये ।

इतना कह कर मैं समाप्त करता हूँ ।

श्री सिंहासन सिंह (गोरखपुर) :
उपाध्यक्ष महोदय, फिनांस मिनिस्ट्रो के सम्बन्ध में मैं अपने विचार देहात और शहरी क्षेत्रों की दृष्टि में रखना चाहता हूँ । अब तक हमारे देश में जो प्रगति हुई है, उस का विशेषांश शहरों में गया है और शहरों की प्रगति देख कर हम आसानी से कह सकते हैं कि इन दस बरसों में हम ने काफी लम्बी छलांग मारी है और देश को आगे ले गये हैं । लेकिन अगर देहात की स्थिति पर दृष्टिपान किया जाये, तो शायद यह भावना उतनी हृद तक सही नहीं निकलेगी, जितनी कि हम चाहते थे कि वह हो । अरबन एरिया में बड़ी बड़ी इंडस्ट्रीज बड़े बड़े कल-कारखाने खड़े किये गये हैं प्राइवेट और पब्लिक सेक्टर दोनों में । उस से कुछ लोगों को राहत मिली है और कुछ लक्षपतियों की पूंजी बढ़ी है । अक्सर यह कहा जाता है कि जब मे स्वराज्य हुआ है, तब से धनी अधिक धनी होते गये हैं और गरीब और गरीब होते गये हैं । ये दोनों बातें सही नहीं हैं । मैं तो यह मानने के लिए तैयार नहीं हूँ कि गरीब और गरीब होते गये, लेकिन अधिकांश गरीबों की हालत अभी सुधरी नहीं है, ज्यों की त्यों है और उन को स्वराज्य का कोई खास लाभ हुआ हो, ऐसा प्रतीत नहीं होता । लेकिन धनी और धनी होते गये, यह तो प्रामाणिक है । जिस के पास एक इंडस्ट्री थी, उस के पास दो हो गईं और बढ़ती गईं । हमारी सरकार पर यह चार्ज है कि उसके अधीन धनी अधिक धनी होते गये । कैसे होते गये ? अगर इस विषय में कुछ प्रकट किया जाता अगर गवर्नमेंट इस बात के आंकड़े देती कि कितने आदमी इस व्यवसाय में थे और स्वराज्य होने के बाद आज उन की हालत यह हो गई है, तो हम समझ सकते कि इस चार्ज में कहां तक सत्यता है और कहां तक नहीं है । मैं माननीय मंत्री महोदय से अनुरोध करूंगा कि वह इसके

[श्री सिंहासन सिंह]

बारे में जरूर कुछ आंकड़े देश के नागरिकों के सामने रखें ताकि पता चल सके कि इस में किस हद तक सच्चाई है कि धनी धनी हो गये हैं और गरीब और भी गरीब हो गये हैं।

देहाती और शहरी क्षेत्रों में व्यवसाय के नाम पर हम ने कई कारपोरेशंस बना रखे हैं, फाइनेंस कारपोरेशन है, रि-फाइनेंस कारपोरेशन है और इस प्रकार के कई और कारपोरेशंस हैं जिन के द्वारा लोगों को भिन्न भिन्न प्रकार की मदद पहुंचाई जाती है। जहां तक शहरी क्षेत्रों का सम्बन्ध है, हम ने देखा है कि बड़े बड़े जो पूंजीपति हैं वे ही इन कारपोरेशंस से अधिक रुपया ले लेते हैं और छोटे छोटे कल कारखाने चलाने वाले जो लोग हैं, उनको बहुत ही कम रुपया इन से मिल पाता है। आज हम कहते यह हैं कि देश में छोटे छोटे उद्योग धंधे शुरू हों और उनको बढ़ावा देना हमारा ध्येय भी है और हम चाहते हैं कि देश की तरक्की उनके द्वारा हो। इनको बढ़ावा देने का मतलब यह है कि अधिक मे अधिक आदमियों को रोजगार के अवसर सुलभ हों और धन कुछ एक आदमियों के हाथों में ही न पहुंच जाये। हमारा विचार यह है कि कुछ एक आदमियों को पूंजी बढ़ जाने से, धन बढ़ जाने से देश की माली हालत अच्छी नहीं हो सकती है। देश की माली हालत तभी अच्छी हो सकती है जब कि आम लोगों की माली हालत अच्छी हो। अभी कुछ दिन हुए हमारे एक माननीय मंत्री महोदय ने कहा था कि बिहार में बड़े बड़े कल-कारखाने खुले हैं लेकिन उससे वहां की आम जनता की गरीबी दूर नहीं हुई है, वह गरीबी ज्यों की त्यों है। हां यह जरूर है कि कुछ आदमी धनी हो गये हैं। लेकिन पंजाब में जहां छोटे छोटे कल-कारखाने बहुत हैं, वहां आम जनता की औसत आमदनी बढ़ी है, लोगों की आमदनी बढ़ी है, आय बढ़ी है। इस वास्ते जहां तक हो सके हम बड़े उद्योगों के मुकाबले में छोटे उद्योगों को बढ़ावा देना

होगा और यदि हमने ऐसा किया तो अधिक लोगों को काम मिल सकेगा। लेकिन देखा गया है कि इन छोटे छोटे कल-कारखानों के लिए कोई भी फाइनेंस कारपोरेशन रुपया नहीं देता है। मैं आपको एक उदाहरण देना चाहता हूं। गोरखपुर में दो एक आदमियों ने बोन डाइजैस्टर्स के लिए दर-स्वास्तें दी थीं। वहां पर तीन चार बोन-डाइजैस्टर्स गवर्नमेंट ने भेजे हैं और वे वहां पड़े हुए हैं और उन्हीं को प्राप्त करने के लिये उन्हीं ने दरस्वास्त दी थी और अपने मकान गिरवी रखने के लिये वे तैयार हो गये थे। लेकिन आज देखा गया है कि मकान अगर कोई गिरवी रखता है, तो उस को रुपया नहीं दिया जाता है। मकान की सिक्योरिटी पर वे नहीं दी गई। उस से कहा जाता है कि जमीन लावो, खेत लावो तब आप को रुपया मिल सकता है या दूसरी चीज मिल सकती है। आप समझ सकते हैं कि जिन के पास आज जमीन या खेत है, उन की प्रवृत्ति इंडस्ट्री की तरफ या रोजगार की तरफ नहीं हुई है। हो सकता है कि जब जमीन पर सीलिंग लग जावे तो वे इंडस्ट्री की तरफ या रोजगार की तरफ आवें। लेकिन अभी तक वे आना नहीं चाहते हैं और वही पर लगे हुए हैं। तो जो इस तरह के कामों के लिये सहायता प्राप्त करना चाहते हैं वे अधिकतर वे लोग हैं जोकि रोजगार करते हैं, जिन के पास मकानात हैं और मकानात को बन्धक रख कर ही वे गवर्नमेंट से सहायता की मांग कर सकते हैं। लेकिन इस बिना पर उन को सहायता नहीं मिलती है। यह कागजों पर लिखा हुआ है कि लोन बिलिडिंग सिक्योरिटी पर नहीं दिया जायेगा। मैं कहना चाहता हूं कि माननीय मंत्री महोदय इस पर विचार करें कि अगर तकावी रूल ऐसा है तो उस को एमेंड किया जाय ताकि छोटे छोटे व्यवसाय करने वाले, जिन के पास अपने मकान हैं या उन की तरफ से कोई दूसरा सिक्योरिटी दे सकता है, मकान गिरवी रख सकता है

उन को उस आधार पर रुपया मिल सके । अगर ऐसा नहीं किया जाता है तो इस का नतीजा यह होता है कि आप की जो मशीनें हैं, वे वैसी की वैसी पड़ी रह सकती हैं जिस तरह से कि वे कई सालों से बेकार पड़ी हुई हैं, कोई काम उन से नहीं लिया गया है और वे खराब हो रही हैं । इस वास्ते मैं कहना चाहता हूँ कि लोन के लिये जहां तक सिक्योरिटी का सम्बन्ध है, वह ऐसी होनी चाहिये जोकि लोग आसानी से दे सकें और उन को उस पर रुपया मिल सके, धन मिल सके और आप का जो उद्देश्य है वह भी पूरा हो सके ।

अब मैं खेती के बारे में कुछ कहना चाहता हूँ । खेती का हमारे देश की आमदनी में बहुत बड़ा हिस्सा है । १९५६ में खेती के काम को बढ़ावा देने के लिये, उस की बढ़ोतरी के लिये हम ने बेयरहार्डसिंग एक्ट पास किया था । यह एक्ट रूरल इंडेडिडेन्स इनक्वायरी कमेटी की सिफारिशों के आधार पर तैयार किया गया था । यह एक्ट इसलिये पास किया गया था ताकि काश्तकार अपने गल्ले को बेयरहार्डसिंग कारपोरेशन्स में जमा करवा सकें और वे वक्त आने पर अच्छे भाव पर बेच सकें और साथ ही साथ काश्तकारों को क्रेडिट आसानी से मिल सके, रुपया आसानी से मिल सके । १९५६ में वह पास किया गया था और १९६० हो गया है । पांच साल का अरसा आज गुजर चुका है । ये कारपोरेशन्स दो प्रकार की हैं, एक तो केन्द्र की हैं और दूसरी प्रान्तों की हैं । जहां तक केन्द्रीय कारपोरेशन का सम्बन्ध है वे शायद बड़े बड़े शहरों में बनी होंगी । लेकिन प्रान्तों ने जो बनाई हैं, उन से देहाती जनता परिचित नहीं है, किसी को पता नहीं है कि वे बनी हैं या नहीं बनी हैं और इस का नतीजा यह हो रहा है कि उन को उन से कोई लाभ नहीं पहुंच रहा है और आप का जो उद्देश्य था, वह भी पूरा नहीं हो रहा है । देहात के रहने वालों के लिये यही नहीं कि बेयरहार्डसिंग कारपो-

रेशन्स हों बल्कि आप ने कहा था कि आप विचार कर रहे हैं कि सर्विस कोओपरेटिव्स के जरिये से खेतीहरों को काम करने के लिये आसानी से रुपया मिल सके, यह भी उन का उद्देश्य होना चाहिये । लेकिन मैं आप को बतलाना चाहता हूँ कि ये सर्विस कोओपरेटिव्स भी जो बनी हैं, ये कागज पर तो बन गई हैं, लेकिन अभी इन्होंने काम करना शुरू नहीं किया है, वे काम नहीं कर रही हैं । उन के पास काम करने के लिये फाइनेंसिस नहीं हैं, रुपया नहीं है । जहां तक मुझे मालूम है केन डिवेलेपमेंट कोओपरेटिव सोसाइटीज ही हैं जोकि रुपया सूद पर देती हैं और जो रुपया वे उधार देती हैं उस पर नौ या सात परसेंट सूद लेती हैं । यह कहा गया है कि सूद की यह दर जो महाजन और बनिये रुपया दिया करते थे, उस से कहीं कम है । यह बात ठीक है । आज भी देहात में जहां कहीं रुपये का सूद पर लेन देन होता है, वह २५ परसेंट सूद की दर से कम पर नहीं होता है । वैसे तो ज्यादा तर इस तरह से रुपये का लेन-देन बन्द हो गया है लेकिन जहां कहीं थोड़ा बहुत है भी वह २५ परसेंट पर होता है । इस वास्ते आज खेतीहर सिवाय गवर्नमेंट का मुंह देखने और किसी का मुंह नहीं देख सकते हैं, उन को सिवाय गवर्नमेंट के और कहीं से रुपया उधार नहीं मिल सकता है । जहां जहां केन डिवेलेपमेंट सोसाइटीज बनी हैं, वहां वहां लोगों को कुछ राहत मिली है, नौ और सात परसेंट पर लोगों को रुपया मिल जाता है लेकिन जहां ये सोसाइटीज नहीं, वहां कोई भी राहत लोगों को नहीं पहुंची है । इस वास्ते मैं कहना चाहता हूँ कि जहां तक हो सके, इन बेयरहार्डसिंग कारपोरेशन्स को आप अधिक से अधिक उन क्षेत्रों में ले जायें जहां पर कि कोई क्रेडिट पाने का जरिया नहीं है ताकि वहां पर रहने वाले लोगों को भी राहत मिल सके, उन को भी रुपया आसानी से सुलभ हो सके । जब तक ऐसा नहीं होगा तब तक जो हम देहाती क्षेत्रों की प्रगति करना चाहते

[श्री सिंहासन सिंह]

हैं, वह नहीं हो सकेगी। इस वास्ते मैं चाहता हूँ कि इस ओर आप का अधिक ध्यान जाय।

आज के अखबारों में यह खबर पढ़ कर आश्चर्य हुआ कि स्टेट ट्रेडिंग के सवाल पर नेशनल डिवेलपमेंट काउंसिल में डिफेंसिस हो गये हैं। काउंसिल में भिन्न-भिन्न राय होने की वजह से एक सब-कमेटी बनी है। पता नहीं सब-कमेटी किस निर्णय पर पहुँचेगी। लेकिन जो फूड मिनिस्टर हैं वह इस पर तुले हुए हैं कि वह स्टेट ट्रेडिंग नहीं होने दगे। दो बरस हुए हैं कि एन० डी० सी० न कहा था कि होलसेल मार्केट जितनी भी ग्रेन की है, वह स्टेट ट्रेडिंग कारपोरेशन के जरिये से हो। स्टेट ट्रेडिंग का आज क्या नतीजा निकला है, इस का आप देखें। पहले जो प्रगति हो भी रही थी, वह भी आज बन्द हो गई है। इस वास्ते जा भी निर्णय आप को लेना है, वह आप जल्दी से ले, देरी न करें और उस निर्णय पर आप स्टिक करें। अगर आपने स्टेट ट्रेडिंग इन ग्रेन को चालू रखना है तो अच्छी तरह से रखिये और अगर नहीं रखना है तो इस को बन्द कर दीजिये। आज हो यह रहा है कि जो बीच वाले हैं वह इस से गलत तरीके से मुनाफा कमा रहे हैं। आपने दाम मुकरं कर रखे हैं कि आप दस रुपये या तेरह रुपये मन के हिसाब से गल्ला लेंगे, और इस का कोई और खरीददार नहीं होगा। लेकिन आज जो गेहूँ खरीदता है, वह महाजन या बनिया ही खरीदता है, कोई दूसरा नहीं खरीदता है। गल्ले की स्टेट ट्रेडिंग के नाम से जो एजेंट आप को प्रोक्योरमेंट करता है, वह किस तरह से करता है, यह मैं आप को बतलाना चाहता हूँ। काश्तकार जब गेहूँ उस के पास ले जाता है तो जो बनिया है वह उस को दो आफर्स पेश करता है, एक तो यह कि अगर उसे गवर्नमेंट ने जो भाव निश्चित किया है, उस पर देना है, तो वह तेरह रुपये मन के हिसाब से दे सकता

है और अगर वह चाहता है कि पन्द्रह रुपये के हिसाब से बिके तो वह बनिया उस गल्ले को खुद खरीद सकता है। चूँकि कोई और कम्पीटीशन नहीं होता है, इस वास्ते उस को इन दो भावों में से एक भाव को चुनना होता है। किसान १३ रुपये में न दे कर १५ रुपये में दे देता है और इस का नतीजा यह होता है कि गवर्नमेंट का प्रोक्योरमेंट नहीं हो पाता। आज हमारे फूड मिनिस्टर साहब बफर स्टॉक बनाने की बात कर रहे हैं और कह रहे हैं कि वह इस हेतु अमरीका जा रहे हैं। अमरीका की सहायता से उन का विचार है कि यह चीज हो सकती है। यहां पर ऊँचा दाम दे कर बफर स्टॉक नहीं बन पाता है क्योंकि बनिया अपना निजी स्टॉक बढ़ाता है, पन्द्रह रुपये किसान को दे कर गल्ला खरीद लेता है और इस के नतीजे के तौर पर गवर्नमेंट को वह गल्ला नहीं मिलता है और गवर्नमेंट का स्टॉक नहीं बनता है। बनिया लोन पीरियड में, देहात में रहने वालों को ही पच्चीस रुपये या बीस रुपये मन में गेहूँ और जौ इत्यादि को बेच देता है और इस तरह से मुनाफा कमाता है। ऐसा क्यों होता है, इस पर आप को विचार करना होगा। बजाय इस के कि काश्तकार को सहायता मिले, यह तो बनिये की सहायता करना हुआ। इस का मतलब यह हुआ कि आप दूसरों के हाथों में खेल रहे हैं। इस वास्ते मैं प्रार्थना करता हूँ कि आप दृढ़ता से कोई निश्चय लें और जो भाव काश्तकार के लिये निश्चित करें ऐसे करें कि उस को खर्च निकाल कर कुछ बच सके, उस को लाभ हो सके। यदि आप ने ऐसा किया तो उस को भी लाभ पहुंच सकता है और आप को भी लाभ हो सकता है।

जहां तक देहाती क्षेत्रों का सम्बन्ध है, उन के बारे में आप के जो कदम हैं, वे तेज नहीं उठते हैं, ढीले आप चलते हैं और जहां तक शहरी क्षेत्रों का सम्बन्ध है, वहां पर

इंडास्ट्री का सम्बन्ध है, आप के कदम तेज उठते हैं। आप ने रिफाइनमेंस कारपोरेशन बनाई है। अगर आप ध्यान से देखें तो आप को पता चलेगा कि जितने बड़े बड़े कैपिटललिस्ट हैं, वे कैपिटल फारमेशन के नाम पर काम कर रहे हैं और अधिकतर गवर्नमेंट के रुपये से ही व्यवसाय को चला रहे हैं और मुनाफा कमा रहे हैं। टैक्स भी माननीय मंत्री महोदय को मजबूर हो कर लगाने पड़े हैं। आज यह भी कहा जाता है कि अरबों रुपया टैक्सों का बाकी पड़ा हुआ है जो वसूल नहीं हुआ है। मैं पूछना चाहता हूँ कि यह रुपया किन के जिम्मे पड़ा हुआ है, क्या यह छोटे छोटे लोगों के जिम्मे पड़ा हुआ है या बड़ों बड़ों के जिम्मे है? मैं जहाँ तक समझता हूँ यह छोटों के पास नहीं, बड़ों के पास पड़ा हुआ है। जो छोटे लोग इनकम टैक्स देने वाले हैं, उन के जिम्मे यह रुपया नहीं है। यह है लखपतियों और करोड़पतियों के जिम्मे और उन से यह वसूल नहीं किया जा सका है। मैं समझता हूँ कि अगर यह रुपया वसूल हो गया होता तो शायद जो २५ करोड़ के या कितने के टैक्स आप को लगाने पड़े हैं, वे न लगाने पड़ते

श्री स० मो० बनर्जी (कानपुर) :
२३ करोड़ रुपये के।

श्री सिंहासन सिंह : २३ करोड़ ही सही। आप ने टैक्स लगाये हैं लेकिन अरबों रुपया बाकी पड़ा हुआ है जो वसूल होने को है। उस बकाया को वसूल करने के लिये क्या तरीका अख्तियार किया जाता है, भगवान जाने। कहा जाता है कि यह चीज कैपिटल फार्मेशन से दूर हो जायेगी। कैपिटल फार्मेशन की हमारी गाड़ी न जाने कब तक चलती रहेगी और लोग क्रिटिसाइज करते रहेंगे कि छोटों पर टैक्स लगाया जा रहा है, चाहे साइकिल टैक्स के बारे में हो या डीजल आबल के बारे में हो।

मैं माननीय मंत्री का ध्यान स तरफ दिलाना चाहूंगा कि डीजल आयल पर टैक्स लगा देने से खेती पर असर पड़ रहा है जमीन वालों पर असर पड़ रहा है। मेरे जैसे छोटे-छोटे काश्तकार डीजल प्लांट लगाये हुए हैं पानी के लिये। कूड आयल मिलता है ६ रु० में और डीजल आयल मिलता है ६ रु० में। ड्योढ़े का फर्क तो वहीं पड़ जाता है। इस तरह से अगर एक बीघा जमीन पर २ रु० खर्च आता था तो उस पर अब ५ रु० लगता है। डीजल आयल पर टैक्स लगा देने से वह और महंगा हो जायेगा। आप ने रिफाइन्ड डीजल आयल पर टैक्स लगा दिया मगर यह खयाल नहीं किया कि यह खेती पर असर डालने वाला है, मोटर ही पर नहीं। मोटर पर डाले तो डाले। पेट्रोल और डीजल आयल में २ रु० कई आने या ३ रु० कई आने का फर्क है। उस के भाव में करीब ड्योढ़े का अन्तर है अब जबकि पहले उन में कम से से कम दुगने या तिगुने का फर्क रहा करता था। डीजल ऐसी वस्तु है जिस से मोटर के अतिरिक्त दूसरी चीजें भी चलती हैं। उस पर टैक्स लगा कर आप मोटर पर ही टैक्स नहीं लगा रहे, हैं बल्कि खेती पर भी टैक्स लगाते हैं। इसलिये मैं कहना चाहता हूँ कि जो यह बतला दे कि वह खेती के लिये डीजल ले रहा है, उस पर टैक्स न लगे। और अगर आप खेती के लिये भी उस पर टैक्स लगाना चाहते हैं, तो उम के लिये अधिक से अधिक पानी दीजिये, उस की सुविधा अधिक से अधिक पहुंचाने का प्रयत्न कीजिये। अगर आप पानी देने में डीजल आयल का हिसाब लगायेंगे तो वह बहुत महंगा पड़ेगा और वे दो पानी के बजाय एक ही पानी देंगे जिस से काम कम होता है। पानी देने का काम आप खुद कीजिये। डेवलपमेंट ब्लाक वाले कहते हैं कि मूंग बोझो। यह फसल अच्छी है। जो मूंग आज कल बोई जाती है, उस को काट कर असाढ़ में घास बोया जा सकता है, लेकिन जब हम ने कई काश्तकारों से कहा तो उन्होंने ने कहा कि पानी इतना महंगा है

[श्री सिंहासन सिंह]

कि पता नहीं मूंग का पूरा दाम भी आयेगा या नहीं गर्मी के दिनों में। इस लिये कौन मूंग बोये। अगर मूंग बोई जाय तो उस से बो लाभ होते हैं। एक तो खेती के लिये खाद और दूसरे खाने के लिये दाल। लेकिन इस पर भी आप ने टैक्स लगा दिया।

इसी तरह से साइकिल टैक्स है। इस के लिये कहा जाता है कि १० रु० ज्यादा नहीं हैं, यह तो बहुत कम है। लेकिन आज साइकिल ही एक ऐसा ट्रान्स्पोर्ट है जोकि देहातों में फैला हुआ है। घोड़ों की जगह अब साइकिलों ने ले ली है। हर एक गरीब कहीं न कहीं से रुपया काट कर एक साइकिल खरीदता है ताकि आसानी से सब जगह पहुंच सके। आज दूध साइकिल पर बेचा जाता है, तरकारी साइकिल पर ढोई जाती है। आप ने १० रु० साइकिल पर कर लगा दिया है लेकिन जो शस्स १० रु० लायेगा देने के लिये उस से पूछिये। जो शस्स ६० रु० साइकिल के लिये इकट्ठा करता है, उस को १० रु० और देने पड़ेंगे और इस का उस पर गहरा असर पड़ेगा। इसलिये मेरा अनुरोध है कि इस पर भी आप विचार करें और जहां तक मुमकिन हो, जो गरीबों की सवारी है, उस सवारी पर टैक्स न लगाइये, टैक्स और सवारियों पर लगाइयों तो कोई हर्ज नहीं है।

Shri Jaganatha Rao (Koraput):
Mr. Deputy-Speaker, Sir, during the Plan period budgets are prepared according to the needs of the Plan. It is true that the resources for the successful implementation of the Plan have to be raised, and the Finance Minister in his Budget speech has rightly pointed out that the country is facing at this time a crisis of resources in developing our economy. He has also given a clarion call to the nation to be prepared for harder work and larger sacrifices by all sections of the community.

Sir, I entirely agree with the Finance Minister that the country has to rise to the occasion to fulfil the requirements of the Plan. But, Sir, we find that there is a shortfall in the execution of the Plan; where a citizen contributes 100 per cent the performance is only about 75 per cent. In such a case, why should a citizen be called upon to contribute 100 per cent?

The Finance Ministry and the Government have to see that the Plan is successfully implemented, that every rupee that is spent on the project is well utilised for achieving the targets. The Parliament is required to vote the Demands without knowing the performance in every direction. So, Sir, I would suggest that in future the Parliament should be given what is called, a performance budget, a review of the work that has been done in the previous year, so that Parliament would be in a position to know the progress that is being made before voting on the Demands that are before the House.

In this connection, I may point out the observation made by the Comptroller and Auditor General in his Audit Report, 1959 (Civil), wherein he observes that there has been loose budgeting. With your permission, Sir, I would like to read a short paragraph from that. He says:

"As in earlier years, the compilation of the budget estimates and the subsequent control of appropriations reveal the same inadequacies and the need for improvement in budgetary standards. There were savings in 118 out of 129 voted Grants, amounting in all to Rs. 218 crores, being 19.2 per cent of the total appropriation. Out of the savings, a sum of Rs. 176 crores was surrendered before the close of the year, but as these surrenders were made towards the close of the year, it was not possible to

reappropriate the savings for beneficial use elsewhere, as for example to accelerate the execution of Projects which were in progress and towards which larger funds could not initially be appropriated, due to limitation of resources."

Likewise, in another paragraph he pointed out:

"It is necessary, however, to stress that the utilisation of the appropriations by itself is no index of the wisdom of the expenditure incurred. Cases have been noticed in which projects and programmes once accepted are continued even when it becomes evident that their initial planning and location were faulty and that they would fail to fulfil largely the purposes for which they were undertaken. Another aspect of injudicious spending is the rush of expenditure in March to avoid lapse of funds."

Sir, these observations are very pertinent. I do not know whether the Government have taken any step to see that these surrenders are not made at the last moment, so that the money available, if properly allotted from the very beginning, could be utilised for the execution of the projects.

Now, much has been said by some hon. Members about the duty on high-speed diesel oil. It is said that the road transport industry is hard hit by that levy. I fail to understand the logic in this argument. I cannot understand why the road transport should be shown any preference why it should be given any protection. The duty on motor spirit is much more than the duty with the present impost on high-speed diesel oil. Certain imbalance in the road transport industry has risen in recent years. Every mode of transport in the country has to be well utilised for the successful implementation of the Plan. It is not correct to say that

this impost is levied with a view to give protection to the railways. It is not a correct argument. On the other hand, I feel that the road transport industry would get great relief if double taxation is avoided. A motor lorry which is registered in one State is required to pay the same tax for the same quarter in another State. If that could be avoided, certainly it would give great relief to the road transport industry, but I cannot appreciate any complaint about the new impost, the new duty that has been levied on this high-speed diesel oil.

My hon. friend Shri Assar has referred to the accumulation of arrears of income-tax. In the first place, I would say that the estimate of Mr. Kaldor is not correct in this matter. The law as it stands today should also be taken into consideration. The law as it stands gives an assessee certain legal remedies. There is a right of appeal after the assessment is made. Then there is an other appeal, and if any point of law is involved, which can be made to the income-tax appellate tribunal. Then there is the high court and the Supreme Court. The party can move the High courts or the Supreme Court under section 226.

Shri C. R. Pattabhi Raman (Fumbakonam): Mr. Kaldor clubs avoidance with evasion.

Shri Jaganatha Rao: Avoidance is quote legal, and further, every tax payer can claim some tax relief to which he may be entitled. But evasion is quite different. When any complaint is made that the arrears of tax are very huge, it is not that the income-tax department is not able to collect the arrears. One should also take into consideration the existing law which gives the assessee a number of legal remedies. If he goes to the court in appeal, a stay order is given and during the pendency of the stay order, no tax is collected.

[Shri Jaganatha Rao]

Similarly, about the realisation of the tax also, there is bound to be some difficulty. A certificate of demand is sent to the collector of the district and the collector recovers it under the Revenue Recovery Act or under the Public (Demands) Recovery Act. But sometimes the collector is not very much interested in central revenues and in some States, I understand that special collectors are also being appointed to expedite the collection of such taxes.

Further, we find that some of the assesseees who are assessed to these taxes have no assets with them. There is no knowing how the tax could be recovered from such people. So, there are so many aspects which are interconnected, and unless we go into this matter deeply and understand the things, we should not say that the arrears are huge and that the department is not able to cope with the collection work and so on. But I suggest that the tax structure has to be immediately altered or condifed as recommended by the Law Commission so that the machinery and the procedure to be adopted is streamlined with a view to avoiding unnecessary delays.

Regarding tax evasion also, it has been argued that the department is not about to levy the penalty as is required under the Act. It is not correct to say so nor does it show the correct state of affairs. Penalty is levied under section 28 and also under section 52 of Income-Tax Act. A right of appeal is also provided against the levy and the minimum penalty is fixed under the Act. The appellate authority in some cases tries to reduce the amount and till the appeal is disposal of the penalty so levied cannot be collected.

It is also asked why prosecutions are not launched in right earnest against the evaders. In a court of law, it is common knowledge that the prosecutor has to prove beyond reasonable doubt that the assessee as

particularly evaded the payment of tax or has evaded any assessable item from being included in the tax return. When there is a dispute about it, naturally; it takes some time, and in many cases the department would not be in a position to prove that the items which are alleged to have been omitted, are really assessable.

I have a few words to say against the impost on the co-operative sugar factories. I wish to say that may be exempted from the duty that has been proposed in the budget proposals. The position of a co-operative sugar factory is quite different from that of a sugar factory which is owned by a person and which is registered under the Companies Act. In a co-operative endeavour, small producers combine and start a venture. They should be given the incentive and the fillip to carry on the project so that at least for a period of five years or at least till they can stabilise, they are not burdened with this income-tax. I hope the hon. Finance Minister would consider this aspect of the matter.

My hon. friend Shri Narayanankutty Menon referred to the audit report relating to the defence services. I feel that the time has come when this House should frame a law under article 149 of the Constitution defining the powers and the duties of the Comptroller and Auditor-General. At present, the Audit and Accounts Order of 1936 issued under section 168 of the Government of India Act is in force, but under the Constitution the Comptroller and the Auditor-General has a constitutional position and is a quasi-judicial authority. But he is not a super-authority over the executive. He cannot pose himself as an authority to question the policies of the executive. He will be within his powers and within ambit of his jurisdiction if he can point out financial irregularities and deal strictly with matters of any expenditure. But he cannot question any policy or make a roving enquiry and pass a remark.

Much controversy has arisen regarding the audit report for 1960, relating to the Defence Ministry. If you look to chapter 8 of the report, you will find that the words used by the Comptroller give the House an impression that he has not seen the contract or any papers of the Ministry. He has used the words:

"The prices of the Japanese tractors are understood to be favourable, but they must be related to their quality as well as performance".

It relates to an agreement entered into in 1958. If you look into the agreement and the clauses therein, they will clearly show that the performance of these tractors, in Indian conditions, would enable the Government to place an order. If 16 out of 48 tractors go out of order for some time, certainly it cannot be said that it is not a wise transaction, whatever the reasons may be. My submission is that the time has come when we should define the powers and the duties of the Comptroller and Auditor-General.

I do not question the procedure, and I do not agree with the view expressed by some hon. Members that the audit report was purposely placed on the Table of the House day on which the defence demands were to come up. The defence demands were to have come in originally on the 4th April. This report was placed on the Table of the House on the 8th April. When the President wants to cause this report to be placed on the Table of the House, it is the duty of the Finance Minister to lay it on the Table of the House. It is not expected of any Minister, must less the Finance Minister, to go into the contents of the report. The Public Accounts Committee is there. I would even say that no hon. Member would have looked into the report if it had come a little later. Because it came in handy on that day, hon. Members could look into it. So, what some hon. Members

said in regard to this matter is not correct. I feel that the time has come when this House should enact a law clearly defining the powers and the duties of the Comptroller and Auditor-General.

I have great pleasure in supporting the Demands for Grants under the Finance Ministry.

श्री स० म० बनर्जी : उपाध्यक्ष महोदय, वित्त मंत्रालय के खर्च की मांगों पर मैं कुछ प्रकाश डालना चाहता हूँ। मुझ में पूर्व मेरे दूसरे मित्रों ने कई चीजों के ऊपर साफ तरीके से अपने अपने विचार परकट किये हैं। अब उपाध्यक्ष महोदय, मैं तो ऐसा समझता हूँ कि जब भी फरवरी का महीना इस देश में आता है तो जनता यह समझती है कि वस अब कुछ न कुछ हमला होने वाला है और जनता की हालत ठीक वैसी ही हो जाती है जैसी हालत कि आज से काफी दिन पहले पुराने जमाने में सोमनाथ मन्दिर के पुरोहित की हो गई थी क्योंकि उसे इस बात का डर लगा हुआ था कि उस पर हमला होने वाला है। मैं ने अपनी आंखों के सामने तीन, चार हमलों को देखा है और मुझे मालूम नहीं कि इस युग के महमूद गजनवी कितनी बार हमारे ऊपर यह हमला करने वाले हैं . . .

उपाध्यक्ष महोदय : माननीय सदस्य के यह अल्फाज कोई अच्छा टेस्ट नहीं रखते कि वे फाइनेंस मिनिस्टर को इस तरह से महमूद गजनवी कहें। मैं इस तरह की चीजें बिलकुल नापसन्द करता हूँ और कहूंगा कि यह ठीक नहीं है कि फाइनेंस मिनिस्टर के लिये महमूद गजनवी की मिसाल दी जाये और यह कि वे महमूद गजनवी की तरह से हमला करने वाले हैं। हमारे फाइनेंस मिनिस्टर एक पापुलर गवर्नमेंट के मिनिस्टर हैं और जनता की सपोर्ट पर चल रहे हैं . . .

श्री त्यागी : वह चाइना के लिये कह रहे हैं। चाइना जो हमला कर रहा है उस के लिये वे कह रहे हैं।

उपाध्यक्ष महोदय : जी उसका चाइना से कोई ताल्लुक नहीं है क्योंकि उन्होंने तो ऐसा कहा है कि हर दफे फरवरी में कोई न कोई जनता पर नया हमला होता है तो ऐसी तो बात नहीं है कि चाइना का हर फरवरी में कोई हमला होता है। उनका मतलब चाइना से न होकर फाइवेंस मिनिस्टर साहब से है।

श्री स० म० बनर्जी : मैं आपको विश्वास दिलाना चाहता हूँ कि मैं अपने वित्त मंत्री महोदय की बहुत ही इज्जत करता हूँ।

उपाध्यक्ष महोदय : आप भले ही अब यह कहें लेकिन आपने जो अल्फाज अभी कहे हैं वे तो बिलकुर उलटे हैं और गैरमुनासिब हैं।

15:00 hrs.

श्री स० मो० बनर्जी : अगर आप ममझते हैं कि मेरे वह अल्फाज गैरमुनासिब और श्रीबजैकशनेबल हैं तो मैं उनको विदड़ा करने को तैयार हूँ।

उपाध्यक्ष महोदय : जी हाँ वह बहुत काबिले ऐतराज है और मैं माननीय सदस्य को मशविरा दूंगा कि वे उनको वापिस ले लें।

श्री स० मो० बनर्जी : मैं अपने उन शब्दों को वापिस लिये नेता हूँ।

उपाध्यक्ष महोदय, मैं जो कह रहा था कि अक्सर यह देखा गया है कि यह एक इनडाइरेक्ट टैक्सेज की बात सरकार को मिल गयी। मेरे मित्र श्री सिंहासन सिंह ने अभी कहा कि अरबों रुपये का इनकमटैक्स बकाया

है। इनकमटैक्स की चोरी के बारे में अभी ठीक से लोग जान नहीं सके हैं कि कितनी है लेकिन मेरे ब्याल से बकाया रुपया जो इनकमटैक्स का है वह करीब २७४ करोड़ है।

इसके अलावा इस सदन में कुछ सवालालत पूछे गये और मैंने भी जहमत की कि मैं उस सवाल को पूछूँ। मेरा सवाल यह था कि कानपुर के मिल ओनर्स के ऊपर इनकमटैक्स, वैल्य टैक्स और गिफ्ट टैक्स का कितना पैसा बाकी है। उसके जवाब में मालूम हुआ कि यह तकरीबन ४ करोड़ ८० लाख है। और जब उसका ब्रैक अप पूछा गया तो बताया गया कि उसमें एक आइटम है इरिकवरेबिल एरिअर अवेटिंग राइट आफ और यह आइटम ८१ २६ लाख का है। तो यह ८१ लाख का आइटम रिकवर नहीं हो सकता और इसको राइट आफ कर दिया जाएगा। मेरी सोचने की शक्ति अपनी सीमा पर पहुंच जाती है, मैं आगे सोच नहीं सकता, मैं हेरान हो जाता हूँ कि ये लोग हिन्दुस्तान में मौजूद हैं, खुशहाल हैं और ऐसा नहीं है कि फाकाकशी कर रहे हों या कहीं और चले गए हों, तो फिर यह ८१ लाख रुपया राइट आफ क्यों किया जाता है। और दूसरी तरफ साइकिल पर या मोटर ट्रांसपोर्ट पर टैक्स लगाकर ४५ या ७० लाख की आमदनी की जाती है। इससे क्या फायदा होगा।

सिर्फ इतना ही नहीं, एक और सवाल इस सदन में पूछा गया कि बम्बई के मिल ओनर्स के ऊपर इनकम टैक्स, वैल्य टैक्स, एस्टेट ड्यूटी और सेंट्रल एक्साइज का कितना रुपया बाकी है, और हमारे माननीय मंत्री महोदय ने बताया कि :

"The total amount of income-tax, wealth-tax, estate duty and central excise duties outstanding against the mill-owners of Bombay was Rs. 3,21,86,000 as on 31st December, 1959".

इसके बाद एक सवाल मराठवाड़ा के बारे में भी किया गया और उसके बारे में मेरे मित्र ने कहा कि वहां पर करोड़ों का सवाल नहीं है, वहां ३५ लाख ड्यू है। तो मैं पूछना चाहता हूँ कि जब छोटे छोटे दुकानदारों से इनकम टैक्स वसूल किया जाता है तो हमारे इनकम टैक्स के अफसरान डांट कर बात करते हैं, और अगर वह इनकम टैक्स नहीं देते हैं तो उन पर मुकदमे भी चलाए जाते हैं, और उनसे जबरदस्ती भी वसूल किया जाता है, लेकिन यही शक्तिशाली अफसरान बड़े बड़े सरमाएदारों की कोठी पर जाते हैं, तो इनका गुस्सा सलाह में बदल जाता है।

मैं यह निवेदन करना चाहता हूँ इस सदन में कि यह टैक्स २३ करोड़ का लगाया गया है। यह ठीक है कि बिना टैक्सेशन के चाहे वह दूसरी पंचवर्षीय योजना हो या तीसरी पंच वर्षीय योजना हो, वह चल नहीं सकती, वह कामयाब नहीं हो सकती। लेकिन आखिर में अगर पैसा देश में है तो उसको वसूल करने की कोशिश करनी चाहिए। और कम से कम त्यागी कमेटी ने जो सिफारिशें की हैं उन पर अमल करना चाहिए। मैं धन्यवाद देता हूँ अपने मित्र त्यागी जी को कि उन्होंने कुछ चीजें ऐसी रखी हैं जो कि एंटी सोशल एलीमेंट्स के खिलाफ जाती हैं। मैं उनको एंटी सोशल ही कहूंगा, एंटी नेशनल नहीं कहूंगा क्योंकि वह सिर से पांव तक नेशनलिस्ट का जामा पहने रहते हैं। आज देश को रुपए की जरूरत है और हमारे वित्त मंत्री को कभी रूस, कभी अमरीका और कभी दूसरे देशों को रुपए के लिए जाना होता है और लोग उनको रुपया देते भी हैं। लेकिन आज देश के सामने आर्थिक संकट है। मैं यह नहीं कहता कि देश के सामने कोई ऐसा आर्थिक संकट है कि जिसका हम मुकाबला नहीं कर सकते, लेकिन हमारी तीसरी पंच वर्षीय योजना है और दूसरी बड़ी बड़ी योजनाएं खटाई में पड़ती जा रही हैं, ऐसे मोके पर वे लोग जिन पर ऐसा पैसा बाकी है अगर पैसा नहीं देते तो मैं समझता हूँ कि वे एंटी सोशल जरूर हैं और

मेरा निवेदन है कि उनके खिलाफ सख्त कदम उठाने चाहिए और जो भी इस किस्म के लोग हैं उनके नाम सामने लाए जाएं ताकि लोग समझ सकें कि वे एंटी सोशल लोग कौन ह।

इसके बाद एक सवाल है विदेशी लोन का। मैं विदेशी लोन या एड के खिलाफ नहीं हूँ। लेकिन जो हमारे देश में विदेशी पूंजी लगी है उसके एवज में जो वे लोग रुपया बाहर ले जाते हैं, उसके बारे में मैं सोचता हूँ कि क्या यह लोन लेना ठीक है। उपाध्यक्ष महोदय, आपको मालूम होगा कि इमी सदन में स्टाल के इम्पोर्ट के लिए फारिन लोन के बारे में एक सवाल पूछा गया था तो उसके जवाब में बताया गया था कि एक तो ८.६ करोड़ का लोन है, जो कि साढ़े तीन पर सेंट के ब्याज पर दिया गया है और उसके साथ शर्त यह है कि :

“This is to be utilised for the import of about 1.40 lakh tons of steel for public utility projects like irrigation and power projects, water-supply schemes, etc.”

और दूसरा लोन १०.५ करोड़ का है जो कि साढ़े पांच पर सेंट ब्याज पर दिया गया है और उसके साथ यह शर्त है कि :

“This is to be utilised for the import of 1.20 lakhs tons of steel for industrial enterprises for the construction of Government owned factories like the steel plants, etc.”

तो मैं पूछना चाहता हूँ कि आखिर यह फर्क क्यों है। एक जगह तो साढ़े तीन पर सेंट है और दूसरी जगह साढ़े पांच पर सेंट है। एक सप्लीमेंटरी सवाल में पूछा गया था कि यह फर्क क्यों है। तो वित्त मंत्री जी ने जवाब दिया कि जिस लोन पर साढ़े तीन पर सेंट ब्याज है उसका इस्तेमाल किसानों, गरीब लोगों, खेतिहार मजदूरों के लिए किया जाएगा

[श्री स० मो० बनर्जी]

मुझे कोई गिला नहीं है अमरीका से। वह मदद करते हैं, उसके लिए हम उनके आभारी हैं। लेकिन एक जगह साढ़े तीन पर सेंट है और दूसरी जगह साढ़े पांच पर सेंट है, इससे मुझे खतरा लगता है कि कहीं यह प्राइवेट सेक्टर के हितों की हिफाजत के लिए तो नहीं किया गया है, कहीं यह इसलिए तो नहीं किया गया है कि हमारे पब्लिक सेक्टर का और हमारे स्टील प्लांट्स का एक्सपेंशन न हो सके और प्राइवेट सेक्टर के हितों को फायदा हो। मैं जानना चाहता हूँ कि आखिर यह फर्क क्यों है कि कहीं साढ़े तीन पर सेंट है, कहीं साढ़े पांच पर सेंट है और कहीं नहीं पौने छः परसेंट है। मुझे डर है कि इस विदेशी पूंजी के साथ कहीं हमारे देश में दूसरी ईस्ट इंडिया कम्पनी न आ जाए।

इस सदन में पे कमीशन के बारे में सवालालत पूछे गए। मैं मंत्री जी से यह निवेदन करना चाहता हूँ कि यहाँ पर हड़ताल की घमकी देकर उनसे कोई जवाब नहीं लेना चाहता और मैं जानता हूँ कि वह इस घमकी से डरते भी नहीं हैं। लेकिन मैं एक चीज कहना चाहता हूँ कि पे कमीशन की रिपोर्ट जिसमें तकरीबन २० लाख हमारे मेट्रल एम्पलाईज के भाग्य का निर्णय होने वाला है, जब वह ६४० पन्ने का महाभारत हमारे सामने आया तो हमने देखा कि उसमें १५वीं लेबर कानफ्रेंस की सिफारिशों को नहीं माना गया है जिसने कि एक राय से अपना फैसला किया था और जिसमें सरकार के नुमायंदे थे, जिसकी अध्यक्षता हमारे श्रम मंत्री श्री नन्दा जी कर रहे थे, और जिसमें सरमाएदारों के प्रतिनिधि श्री नवल टाटा थे और मजदूरों के भी प्रतिनिधि थे चाहे वह आई० एन० टी० यू० सी० हो, या ए० आई० टी० यू० सी० हो या यू० टी० यू० सी० हो या हिन्द मजदूर सभा हो, मैं समझता हूँ कि जरूरत इस बात की थी कि पे कमीशन की सिफारिशों को लागू करने से पहले कर्मचारियों के संघ के प्रतिनिधियों

से बातचीत होनी चाहिए थी। वह बातचीत करने से क्यों बेजार हैं, वह क्यों नागज हैं। वह क्यों नहीं चाहते कि बातचीत की जाए। इसी सदन में जब चीन के मिलमिले में लद्दाख के बारे में चर्चा हुई तो कुछ माननीय सदस्यों ने प्रधान मंत्री जी को मलाह दी की इम बारे में चीन से बातचीत मत करो, किमी ने कहा कि उन पर हवाई हमला कर दिया जाए, लेकिन हमारे प्रधान मंत्री जी ने कहा:

we shall negotiate and negotiate till the bitter end.

यह हमारी राष्ट्रीय मर्यादा का सवाल था और इसमें समझौते के लिए हम बिटर एंड तक जाने को तैयार थे। तो एक ऐसे मामले में जिसमें कि आपके एम्पलाई यह समझते हैं कि उनकी नमस्त्राण पूरी नहीं हुई और उनके अग्रमानों की किश्ती भंवर में है क्योंकि आपने लेबर कानफ्रेंस की सिफारिशों को मंजूर नहीं किया है, आपका बातचीत करने से क्यों इन्कार है। इसमें आपकी इज्जत नहीं घटेगी, न हमारी इज्जत घटेगी, बल्कि ऐसा करने से आपकी इज्जत बढ़ेगी। मैं यह इसलिए निवेदन नहीं कर रहा हूँ कि मैं हड़ताल का निश्चय करके आया हूँ मैं आपको विश्वास दिलाना चाहता हूँ कि आज देश में कोई भी हड़ताल नहीं चाहता। लेकिन बातचीत करने से देश में ऐसी आबोहवा पैदा होगी कि लोग महसूस करेंगे कि उनकी बात कम से कम मंत्री जी ने सुन ली।

इसके बाद पे कमीशन के सवाल के साथ क्लामिफिकेशन आफ मिटीज का सवाल है। मैं जयपुर गया था। जयपुर की पापुलेशन डेढ़ या दो लाख थी। इस वक्त वहाँ की पापुलेशन पांच छः लाख है। वे महसूस करते हैं कि उस मिटी की राक्लासिफिकेशन होना चाहिए। आज कलकत्ता और बम्बई के सिवाये हिन्दुस्तान में कोई शहर ए क्लास नहीं है। पहले दिल्ली की पापुलेशन सात आठ लाख थी। आज वह २६, २७ लाख हो गई है। कानपुर की पापुलेशन पहले ६५, ७५

लाख थी जब कि आज वह १४ लाख हो चुकी है। यही हालत जयपुर, बंगलौर, हैदराबाद और जबलपुर वगैरह की है। अगर यह कहा जाये कि इन शहरों की आबादी कितनी बढ़ रही है, यह देखने के लिए मर्दूम-शुमारी की जाये और उस के बाद हम इस सवाल पर गौर करें, तो मैं समझता हूँ कि यह गलत है। ये छोटी छोटी बातें हैं। मैं जानता हूँ कि जब लोग पे कमीशन के लिए या क्लामिफिकेशन आफ सिटीज के लिए बात करते हैं, तो अक्सर हमारे जितने भी नेतागण हैं, वे कहते हैं कि क्या छोटी छोटी बातों में पढ़ रहे हैं, जरा दूसरे देशों की तरफ देखो, वे चन्द्रलोक में जा रहे हैं। मैं यह निवेदन करूँगा कि चन्द्रलोक की बात सोचने सोचते हमारे नेतागण कही शकौर न बन जाय और धरती से उनका सम्बन्ध न रहे। इसलिए इस सवाल को इस तरह से देखना चाहिए कि आज ये छोटी छोटी बातें सेंट्रल गवर्नमेंट एम्पलाईज को ऐजिटेड करती है। सेंट्रल गवर्नमेंट एम्पलाईज के बारे में कहा जाता है कि वे वेल्-पेड हैं। मैं यह निवेदन करना चाहता हूँ कि माननीय वित्त मंत्री जी को मालूम है कि तकरीबन बीस लाख, या अठारह लाख लोगों में से १४,७६,००० ऐसे हैं, जिन की तन्स्वाह मी रुपये से कम है। जब सेंट्रल गवर्नमेंट एम्पलाईज कहते हैं कि हमारी तन्स्वाह बढ़ाई जाये, तो यहां पर कहा जाता है कि स्टेट गवर्नमेंट एम्पलाईज की तरफ देखो कि उनकी तन्स्वाह कितनी कम है। जब स्टेट गवर्नमेंट एम्पलाईज कहते हैं कि हमारी तन्स्वाह बढ़ाई जाये तो कहते हैं कि कारपोरेशन और म्यूनिसिपैलिटी के लोगों की तरफ देखो उन की तन्स्वाहें कितनी कम हैं। जब कारपोरेशन वाले कहते हैं कि हमारी तन्स्वाह बढ़ाओ, तो कहा जाता है कि एम्पलाय-मेंट एक्सचेंज की तरफ देखो, बेकारों की तादाद कितनी बढ़ती जा रही है, आखिर आज तुम्हारे पास नौकरी तो है, वह शनीमत है। यह तो बही बात हुई कि फ्रंज करो मैं जूते के लिए आया, तो लोगों ने मुझे लंगड़े की

तस्वीर दिखा दी कि तुम्हारे पैर तो हैं, उस के तो पैर ही नहीं हैं। इसलिए मैं निवेदन करना चाहता हूँ कि इस बारे में विचार किया जाय। और पे कमीशन के बारे में जो मैं कहता हूँ, वह मैं दिल से कहता हूँ। माननीय मंत्री विश्वास मानें कि सेंट्रल गवर्नमेंट एम्पलाईज को मिनिमम वेजिज मिलें या न मिलें, अगर देश की पुकार हो—चाहे वह किधर से भी हो—तो मिनिमम पैट्रियाटिज्म उन लोगों में रहेगा, उस का सुबत हम उन को देंगे। इसलिए मैं निवेदन करना चाहता हूँ कि इन तमाम बातों के बारे में वह अच्छी तरह से सोचें।

उत्तर प्रदेश में कुछ प्रोजेक्ट हैं। हमारे मुख्य मंत्री जी कहते हैं कि ठीक है, माताटीला प्राजेक्ट को हम बनाना चाहते हैं, लेकिन फ़ारेन एक्सचेंज की कमी है। आप जानते हैं कि बुंदेलखंड के इलाके में सिवाय इस बात के कि बंजर जमीन हो, वीराना हो और डाकुओं का जमघट हो, वहां कुछ और नहीं है। माताटीला प्रोजेक्ट के बारे में बार बार यह कहा जाता है कि फ़ारेन एक्सचेंज की कमी है, इसलिए वह प्राजेक्ट खैटाई में पड़ा हुआ है। रिहंद डैम के बारे में कहा जाता है कि उस के लिए कुछ पैसटाक या गेट विदेशों से आने वाले थे, लेकिन फ़ारेन एक्सचेंज की कमी की वजह से वे नहीं आये। मुझे खुशी है कि हमारे इंडिस्ट्रियल मंत्री जी ने यह विश्वास दिलाया है कि वे आर्डिनेंस में बनने जा रहे हैं इसलिए मैं यह पूछना चाहता हूँ कि अगर उत्तर प्रदेश के इन प्रोजेक्ट्स के कम्प्लीशन में वाकई फ़ारेन एक्सचेंज की दिक्कत है, पैसे की दिक्कत है, तो हमारे वित्त मंत्री जी बतायें कि वह कितना पैसा देना चाहते हैं, क्या दिक्कत है हमारे सामने। हमारी वे दिक्कतें हल की जायें, क्योंकि जब हम इस बारे में उत्तर प्रदेश के मुख्य मंत्री से कहते हैं तो वह कहते हैं कि हमतो करना चाहते हैं, लेकिन सेंट्रल गवर्नमेंट से मदद नहीं मिली इन प्राजेक्ट्स के लिए। मैं यह निवेदन करना चाहता हूँ कि इस बारे में

[श्री स० मो० बनर्जी]

सही बात क्या है वह हमारे सामने आनी चाहिए ।

अन्तिम बात मैं सेल्व टैक्स के बारे में कहना चाहता हूँ । यह अच्छा है कि हमारे कुछ मुख्य मंत्री उस के बारे में फ्रंसला कर रहे हैं । सेल्व टैक्स का होल सिस्टम इतना काम्प्लीकेटिड है कि अगर उस का सिम्प्ली-फ्रिकेशन नहीं हुआ, उस को सहल नहीं बनाया गया, तो मुझे मालूम नहीं कि सेल्व टैक्स का पैसा कैसे वसूल होगा । आप जानते हैं कि कानपुर में इनकम टैक्स का पैसा लोग नहीं देते हैं, वैल्यू टैक्स नहीं देते हैं, २१ लाख सेल्व टैक्स नहीं देते हैं, पानी का पैसा नहीं देते हैं, इलैक्ट्रिसिटी का पैसा नहीं देते हैं, जो गुड्रज क्लार्क्स काम करते हैं, उन का—कामशियल स्टाफ़ का पैसा नहीं देते हैं और ६६ हजार उन का बाकी है । इसलिए मैं चाहता हूँ कि सेल्व टैक्स के बारे में सही तरीके से सोचा जाये कि किस तरह से वह पूरी तरह वसूल हो सकता है ।

आखिर में मैं वित्त मंत्री जी को दोबारा विश्वास दिलाता हूँ कि मैं विरोधी जरूर हूँ, मैं विरोधी दल से हूँ, लेकिन यहां पर मैं एक विरोधी की हैसियत से नहीं आया हूँ और मैं वाकई सही तरीके से समझता हूँ इस पार्लियामेंट को । मैं यह समझता हूँ कि यहां पर जले हुए लोग जितने भी हैं, चाहे वे इधर के हों, चाहे उधर के हों, उन के दिल की पुकार को मैं सही तरीके से यहां पर रखना चाहता हूँ । यह हो या न हो, यह मैं नहीं कहना चाहता । लिहाजा मैं ने उन के सामने जो सवालता रखे हैं, वे किसी विद्यार्थी की तरह मैं ने रखे हैं । अगर मैं ने गलती की है, तो वह मुझे बतायें, लेकिन नाराज न हों । हड़ताल की बात मैं ने कही है, उससे वह नाराज न हों । कभी कभी इन्तानी जजबा जो होता है, वह उभर जाता है । उन के भी जजबात उभरे थे उस वक्त, जब कि अन्नमदागढ़ में लोगों ने कह दिया था

कि हम तुम्हारा भाषण नहीं सुनना चाहते हैं और उन्होंने इस पर भूख हड़ताल की थी । आखिर सोय हुए जजब त कभी कभी उभर जाते हैं । आज बीस लाख लोगों के जजबात उभरे हैं, क्योंकि हिन्दुस्तान के क्लास फ़ोर और इंडस्ट्रियल वर्कर्स की हालत इतनी खराब है कि अगर भगवान भी उन की कुटिया में घाना चाहे तो वे कहेंगे कि वह रोटी और कपड़े की शकल में आये, वरना वे भगवान को भी कहेंगे कि रहो मन्दिर में, मस्जिद में, रहो गुरुद्वारे में ।

टैक्सिज के बारे में माननीय मंत्री दोबारा सोचें । साइकिल जनता की सवारी है । दिल्ली शहर में पूरा खानदान साइकिल पर चला जाता है । खुद सीट पर बैठते हैं । कैरियर पर बीबी बैठती है । सामने सीट लगा कर बच्चा बैठता है । उस के बाद एक टोकरी में सामान रखते हैं । हिन्दुस्तान का पूरा खानदान साइकिल पर घूमता रहता है, भले ही पुलिस वाला नाराज हो । साइकिल जनता की कनवयन्स है, जिस पर पूरी फ़ैमिली चली जाती है, जिस के जरिये पूरी फ़ैमिली माबाइल हो जाती है । इस लिए साइकिल पर टैक्स न लगाया जाय । मुझ को एक साइकिल डीलर ने तार दिया था कि "हाउ इज इट, मि० बनर्जी, दैट यूअर सिम्बल हैज बीन टैक्सड, दि बैकबोन आफ़ यूअर सिम्बल हैज बीन टैक्सड" । मैं ने जवाब दिया कि मैं जरूर कहूंगा कि मेरा बैकबोन और मेरे सिम्बल का बैकबोन बचा रहे । मैं उन से कहूंगा कि बचना, न बचना उन के हाथ में है ।

श्री रामकृष्ण गुप्त (महेन्द्रगढ़) :
उपाध्यक्ष महोदय, मिनिस्ट्री आफ़ फ़िनांस के जो फंक्शन हैं उन में से दो सब से जरूरी हैं । उस का एक फंक्शन तो यह है कि वह एकस-पेंडीचर को कंट्रोल करती है और दूसरा फंक्शन यह है कि वह टैक्सिज वगैरह के बारे में निर्णय करती है । टैक्सिज का जहां तक ताल्लुक है,

हमारी पालिसी यह होनी चाहिए कि जो टैक्स लगाय जायें उन का बोझ गरीब जनता पर कम से कम पड़े। सैकंड फ़ाइव थीअर प्लान में हमारा एक मकसद तो यह है कि इनकम और वैल्य में जो डिसपैरिटीज हैं व कम हों और दूसरा यह कि टैक्स इवज़न—टैक्स में जो चोरी होती है, वह—कम से कम हो। इन दोनों प्वायंट्स को मेढ़-नज़र रखते हुए मैं दो चार तजवीज़ हाउस के सामने रखना चाहता हूँ।

जहां तक टैक्सिज़ लगाये जाने का सवाल है, इस साल एक दो टैक्स इस प्वायंट आफ़ व्यू को मेढ़-नज़र रखते हुए लगाय गये हैं। मैं समझता हूँ कि वह बहुत अच्छा किया गया है। उन में से एक टैक्स फ़िल्म मैन्युफ़ैक्चर की बाबत है। मुझे पूरा विश्वास है कि इस तजवीज़ पर पूरा अमल किया जायेगा और किसी डिमांड्सशन वगैरह के दबाव में आ कर इस को विद ड्रा नहीं किया जायेगा, क्योंकि मैं समझता हूँ कि आज हिन्दुस्तान में जितना फ़ायदा फ़िल्म इंडस्ट्री में होता है, शायद ही किसी दूसरी इंडस्ट्री में होता हो। इस मामले में मेरी यह भी तजवीज़ है कि इस को अग्रर नैशनलाइज़ कर दिया जाय, तो और भी अच्छा है।

टैक्सिज़ के एरियज़ का सवाल भी बहुत अहम है। हाउस में इस की बाबत भी ज़िक्र किया गया है। पब्लिक एकाउंट्स कमेटी ने अपनी पच्चीसवीं रिपोर्ट में इस को रेफर किया है और कहा है :—

"The outstanding arrears of income-tax on 1-4-1959 stood at Rs. 293.71 crores against Rs. 287.32 crores on 1-4-1958".

मेरा कहने का मतलब यह है कि हमारा जो एरियर है, वह घट नहीं रहा है बल्कि बढ़ता जा रहा है। १ अप्रैल १९५८ को वह २८७.३२ करोड़ था जब कि १ अप्रैल १९५९ को वह २९३.७१ करोड़ हो गया। हो सकता है कि अब १९६० में वह इस से भी ज्यादा हो गया हो।

इसलिए मेरी सब से पहली अपील यह है कि हमें सब से ज्यादा कोशिश यह करनी चाहिए कि हमारा जो एरियर है, वह कम हो और आईन्दा का एरियर उस में शामिल न हो। मैं ने इस किस्म का एक सवाल हाउस में किया था। उस सवाल का जवाब देते हुए यह बतलाया गया कि मौजूदा कानून के तहत फुल इन्फ़ॉर्मेशन नहीं दी जा सकती। यह एरियरज़ ज्यादातर उन लोगों की तरफ बाकी हैं, जो कि बड़े बड़े कैपिटलिस्ट हैं लेंडलार्ड और बिज़िनेसमैन हैं। मुझे पूरा विश्वास है कि इस कानून को अमेंड किया जायेगा और मैं इस के लिए माननीय मंत्री जी का शुक्रिया अदा करता हूँ कि उन्होंने एक सप्लीमेंटरी सवाल का जवाब देते हुए कहा कि बहुत जल्दी ही इस एक्ट को अमेंड किया जा रहा है ताकि टैक्सों वगैरह के बारे में फुल इन्फ़ॉर्मेशन का पता चल सके। जब ऐसा होगा तब आपको पता चल सकेगा कि बड़े बड़े सरमायेदारों की तरफ कितने करोड़ रुपये या कितने ज्यादा रुपये बाकी है। मुझे पूरा विश्वास है कि एरियर्स को इकट्ठा करने के लिए, कलेक्ट करने के लिए पूरी कोशिश की जाएगी। इसके बारे में दो तीन तजवीज़े हाउस के सामने आई है। कई तजवीज़े इनकम-टैक्स इनवैस्टीगेशन कमिशन ने आपके सामने रखी हैं। उनमें से एक तजवीज़ यह है जिसका कि कमीशन ने अपनी रिपोर्ट में जिक्र किया है कि जो टैक्स इवेशन होता है, उसका सब से बड़ा कारण यह है कि हमें इस बारे में पता नहीं लग सका है कि जो बड़े बिज़िनेसमैन हैं, कैपिटलिस्ट हैं, वे अपनी नाजायज़ कमाई को कहां रखते हैं। इसलिए आज सब से जरूरी बात यह है कि जहां वैल्य कोलेक्ट की जाती है, होर्ब की जाती है, उन सोसिस का पता लगाने की कोशिश की जाए। इसके बारे में उन्होंने यह भी तजवीज़ की है कि बैंक पर कुछ न कुछ कंट्रोल होना चाहिये। जैसे मैंने कहा यह टैक्स ज्यादा तर उन लोगों की तरफ बकाया है जो कि बिग-बिज़िनेसमैन हैं। इन लोगों के अपने अपने

[श्री रामकृष्ण गुप्त]

बड़े बड़े बैंक भी है और वहां पर वे फिक्डशंस नामों से रुपया जमा करवा देते हैं और इस तरह से वे इनकम-टैक्स की चोरी करने में कामयाब हो जाते हैं। इसी चीज को मद्देनजर रखते हुए मैंने एक बिल हाउस में पेश किया था। अगर ऐसा नहीं हो सकता है तो कम से कम इतना कंट्रोल गवर्नमेंट जरूर इस मामले में अपने हाथ में ले ताकि जहां रुपया इकट्ठा किया जाता है, होर्ड किया जाता है, उस पर हमारा पूरा कंट्रोल हो। इस बारे में त्यागी कमिटी ने भी कुछ तजवीजें पेश की हैं। मैंने उस रिपोर्ट को बड़े गौर से पढ़ा है और मैं समझता हूँ कि जो तजवीजें पेश की गई हैं, बहुत अच्छी हैं और उनको अमल में लाने से टैक्सों की चोरी कम हो सकती है। मैं आशा करता हूँ और मेरा पूरा विश्वास भी है कि उस रिपोर्ट पर जल्दी विचार किया जाएगा और उस कमिटी की सजैशंस को इम्प्लीमेंट करने की कोशिश की जाएगी। इसके बारे में जो दो तीन तजवीजें और भी हैं मैं हाउस के सामने रखना चाहता हूँ। हमारी सरकार इस चीज पर विचार कर रही है कि सेंट्रल रेवे यू रिकवरी एक्ट को भी एमेंड किया जाए और इनकम-टैक्स आफिसर्स को ज्यादा पावर दी जाए जिससे कि ये एरियस कम हो सकें। यह बड़ी अच्छी तजवीज है। प्रेक्टिस में यह देखने में आया है कि जो आधोरिटी इनकम टैक्स इम्पोज करती है और जो कोलेक्ट करती है, वे दोनों अलग अलग है। इंस वसूली में काफी दिक्कत आती है और इसका नतीजा यह होता है कि जो आफिसर्स कोलेक्टर्स अंगरह होते हैं वे इनकम-टैक्स की वसूली के लिए इतनी कोशिश नहीं करते हैं जितनी कोशिश वे स्टेट रेवेन्यू के लिए करते हैं। मेरा विश्वास है कि इस बात पर भी विचार किया जाएगा और इनकम-टैक्स आफिसर्स को और ज्यादा पावर दी जायेगी। बल्कि मैं तो यहां तक चाहता हूँ कि टैक्स कोलेक्शन की भी पावर उनको दी जाए ताकि ये एरियर और भी कम हो सकें। ला कमिशन ने भी

इस बारे में रिपोर्ट पेश की है मुझे पूरा विश्वास है कि इस पर भी विचार किया जाएगा।

जैसा मैंने शुरू में कहा फाइनेंस मिनिस्ट्री का दूसरा जरूरी फंक्शन यह भी है कि वह एक्सपेंडीचर को कंट्रोल करे और देखे कि जो रकम सबसिडी या लोन या ग्रांट के तौर पर दी जाती है, उसका प्रापर इस्तेमाल हो। मेरे कहने का मतलब यह है कि हमारी मिनिस्ट्री के दो फंक्शंस हैं एक तो उसका यह काम हो कि वह देखे कि रुपये का यूटिलाइजेशन हो, वह लैप्स न हो और दूसरा यह कि उसका इस्तेमाल ठीक हो। मैंने यह बात इसलिए कही कि हमारे सामने जो बहुत सी रिपोर्टें आती हैं, खास तौर से पब्लिक एकाउंट्स कमिटी की और एस्टीमेट्स कमिटी की, उनको देखने से पता चलता है कि बहुत सी रकमें लैप्स भी हो जाती हैं और बहुत सी मिस-यूज भी होती हैं। इसलिए मैं चाहता हूँ कि वह देखे कि रुपया यूटिलाइज हो और साथ ही साथ उसका प्रापर इस्तेमाल हो। इस काम को करने के लिए उसका पूरा कंट्रोल होना चाहिये। इसके बारे में मैं एक दो मिसालें, हाउस के सामने रखना चाहता हूँ। पिछले दिनों सिड फार्म्स के लिए बहुत सा रुपया दिया गया था। जब यह रुपया दिया गया तो प्लानिंग कमिशन की तरफ से और फूड एंड एग्रीकलचर मिनिस्ट्री की तरफ से साफ तौर पर जो इंस्ट्रक्शंस इशू की गईं, वे ये थीं:-

"States have also been requested to give priority in the setting of seed farms to areas which have irrigation or assured rainfall and where the principal crops grown are wheat and rice. As a rule, for these two crops improved seeds are now available for the great majority of areas."

कहने का मतलब यह था कि सीड फार्म्स के लिए जितनी भी ग्रांट या लोन दी गई उसका इस्तेमाल उन जगहों पर ही किया

जाए, उन जगहों पर सीड फार्मस बनाए जाएं जहां कि बरसात काफी होती हो, या वह नहरी इलाका हो और वहां की मेन क्राप व्हीट और राइस हो। लेकिन देखने में आया है कि पंजाब में यह रूपया ज्यादातर मिसयूज हुआ है और आपको यह जानकर हैरानी होगी कि जहां ये दो क्राइटीरियन थे कि व्हीट और राइस जहां मेन-क्राप्स हैं रेनफाल या इरिगेशन फैसिलिटीज जहां हों वहां यह रूपया दिया जाए वहां पर जिन लोगों को रूपया दिया गया उन्होंने वह रूपया अपनी जमीने बेच कर इसी फार्मस बनाने में खर्च कर दिया। इससे आप अंदाजा लगा सकते हैं कि कितना भारी नुकसान हुआ है। मुझे पूरा विश्वास है कि इस मामले की पूरी तहकीकात की जाएगी। मैंने यह बात इसलिए हाउस के सामने रखी है ताकि जो रूपया ग्रांट या सबसिडी के तौर पर दिया जाता है उस पर पूरा कंट्रोल हो। मैं तो यह भी चाहता हूं कि हमारी पी० ए० सी० और एस्टीमेट्स कमेटी भी स्टेट्स के एकाउंट्स को आडिट और चेंक करे और देखें कि जिस काम के लिए सेंट्रल गवर्नमेंट की तरफ से सबसिडी या ग्रांट दी जाती है, वह उसी काम में खर्च हो रही है या नहीं।

अब मैं कुछ स्मगलिंग के बारे में कहना चाहता हूं। इसका जिक्र भी सालाना रिपोर्ट में किया गया है। उस में कहा गया है कि स्मगलिंग को चेंक करने की पूरी कोशिश की गई है। रिपोर्ट में लिखा हुआ है :—

“Apart from the tightening of anti-smuggling measures on the land frontiers, better co-ordination between the police force of the border State and the land customs organisations has been achieved.”

यह बड़ी अच्छी बात है। मैं मंत्री महोदय को इसके लिए मुबारकबाद देता हूं। लेकिन मैं साथ ही साथ यह भी चाहता हूं कि स्टेट्स के अन्दर कंट्राबैंड ओपियम के बारे में सेंट्रल गवर्नमेंट का पूरा कंट्रोल होना चाहिये। इसको

मैं इस लिए कहता हूं कि पिछले दिनों अखबारों में एक खबर छपी थी जिसमें कहा गया था :—

“Contraband trade in opium provides a flourishing occupation to about two thousand people in Amritsar according to a police officer. Women and children are also being used for this purpose”.

इस तरह से आज हम देखते हैं कि बहुत सी जगहों पर कंट्राबैंड ओपियम की बहुत ज्यादा तजारत हो रही है और इसका देश की आमदनी पर, सेंट्रल गवर्नमेंट की आमदनी पर भी असर पड़ता है। इस वास्ते मैं चाहता हूं कि इस तरफ भी पूरा ध्यान दिया जाए और इसको रोकने की भी पूरी कोशिश की जाए।

Shri Morarji Desai: I am very sorry that I was not present here on the 16th April when the Demands of my Ministry were discussed. I had to be away because of an engagement which I could not change. But I have informed myself about the discussion on that day, and I shall try to meet the criticisms which have been made or the suggestions which have been offered in the course of the debate during the last three days.

Before I deal with various matters raised in connection with the Ministry, I should like to mention one criticism or one reference which was made by a few hon. Members during the debate, and that was in relation to the Audit Report on the Ministry of Defence presented in this hon. House on the 8th of this month.

I do not want to enter into the controversy because that is not my function, but the Comptroller and Auditor-General, who is an independent limb of the Constitution, functions through the Finance Ministry in this House. Because he cannot appear in this House, not being a Member, it is the Finance Ministry which functions and presents his case or his Reports in this House, and it is therefore that I have

[Shri Morarji Desai]

got to mention a few matters in this connection which, if I did not, I would be failing in my duty, especially when specific questions have been put to me.

I consider it very unfortunate that there should have been a controversy in this matter. An independent judiciary and an independent audit play vital roles in a democratic form of Government, and it will be most unfortunate if either of them becomes the subject of a controversy.

Pandit K. C. Sharma: Their person cannot be criticised, but their judgments can be criticised; otherwise, they would become autocrats and tyrants.

Shri Morarji Desai: I have absolutely no quarrel with anybody if he wants to question even the judgement or anything he dislikes. I am only referring to the institution. I do not refer to a person at all

15.33 hrs.

[MR. SPEAKER in the Chair]

The provisions regarding the duties and powers of the Comptroller and Audit-General are laid down in articles 149 to 151 of the Constitution. According to those articles, the duties and powers in relation to accounts are to be prescribed by law made by Parliament, and until such a law has been enacted, he has to perform such duties and exercise such powers as were performed by him before the commencement of the Constitution. Such powers and duties were prescribed before the Constitution by what is known as the Government of India Audit and Accounts Order, 1936. The Comptroller and Auditor-General has been asking me for some time now to enact this law and put this law on the statute-book. I have taken up the matter, and the Bill is being framed, and I hope it will come as soon as it is possible for me to frame it.

I do not propose to go into technicalities, but the broad features of both the provisions of the Constitution and of the Audit and Accounts Order are that while in the matter of maintenance of accounts the Comptroller and Auditor-General has to obtain the approval of the President regarding the form in which they should be kept, there are no rules in existence either in the Constitution or in the Order which lay down the manner in which he will conduct the audit of the accounts. Paragraph 13 of the Order merely lays down that it shall be his duty to audit all expenditure and to report on the expenditure, transactions or accounts so audited by him, but it does not in terms state how he will conduct such audit and what he should say in the Report.

Paragraph 19 of the Order, however, lays down that whatever in the Order is directed to be done by the Auditor-General may be done by an officer of his department authorised by him either generally or specially. It is in pursuance of this authority that the Comptroller and Auditor-General frames rules and gives directions to the officers of his department in all matters pertaining to audit of expenditure. It is these rules and regulations which are embodied in the Audit Code, and this Code is, therefore, issued on the sole authority of the Comptroller and Auditor-General and is binding on no body except his own officers. The provisions of the Audit Code can be amended or altered in the sole discretion of the Comptroller and Auditor-General. Indeed, he need never have published a Code at all, but could have given, as he presumably does, instructions to his officers from time to time regarding the manner in which such officers should perform their duties delegated to them by the Comptroller and Auditor-General himself. I have thought it necessary to explain this because the significance of the provisions of the Audit Code should be considered in its proper perspective.

Some reference has been made to the haste with which the Defence Audit Report, 1960 was prepared by the Comptroller and Auditor-General and laid before Parliament. It is quite true that shortly after independence, due to various reasons, audit Reports and Appropriation Accounts used to be considerably delayed. Naturally, the Public Accounts Committee was not happy about it, and wanted that, in order to be useful, these Reports should be more up-to-date. It is in order to accelerate presentation of the Audit Reports that the Public Accounts Committee in 1952 decided that where there was likely to be delay in the presentation of the Appropriation Accounts, the Audit Report might be presented in advance. The House will be glad to note that lately there has been a considerable improvement in the time-lag in the presentation of Audit Reports.

Shri Feroze Gandhi: How many advance Reports have been produced in the case of the other Ministries?

Shri Morarji Desai: Indeed, the Audit Report, 1960 for the Posts and Telegraphs Department was received by me on the 4th March, 1960, the Defence Audit Report on the 30th March, 1960, and the Railway Audit Report on 2nd April, 1960.

Shri Feroze Gandhi: That is together with the Appropriation Accounts.

Shri Morarji Desai: May be, yet they are Audit Reports.

Shri Feroze Gandhi: Not the Audit Report alone; it is the Audit Report with Appropriation Accounts.

Shri Morarji Desai: I do not think I am going to enter into a discussion with my hon. friend here. It is not my function to do so.

Shri Feroze Gandhi: At least you must give correct facts.

Shri Morarji Desai: I am giving more correct facts than the hon. Member can give.

Shri Feroze Gandhi: I am doubtful.

Shri Morarji Desai: He may be doubtful about everything, but I am not doubtful about the law or facts.

Shri Feroze Gandhi: He must state the facts as they are.

Shri Morarji Desai: I do not want to excite him in any case.

As these Reports relates to the Financial Year 1958-59, it means even now there is almost a year's time-lag in the presentation of the Audit Report. I am sure the House will join with me in expressing the hope that it would be possible for the Comptroller and Auditor-General to accelerate the presentation still further.

As regards presentation of the reports to Parliament, the procedure is that as soon as the Finance Ministry receives the Audit Reports from the Comptroller and Auditor-General, these are submitted to the President, and under his instructions, these are sent to the Secretariats of the Lok Sabha and the Rajya Sabha respectively for laying before the Sabhas. Every effort is made in the Finance Ministry to see that this process is carried out as quickly as possible, and I would like my Ministry to be ordinarily as efficient as it apparently once was when the Appropriation Accounts for 1956-57 and Audit Report, 1958, (Central) (Civil) was laid on the Table of the House within a day of its receipt from the Comptroller and Auditor-General. It was not, therefore, for the first time that reports have been placed before this House very quickly. As a matter of fact, the quickest thing was within one day by the Finance Ministry.

Shri Braj Raj Singh: Shri Feroze Gandhi did not know that.

Shri Morarji Desai: As for these three reports which have been placed now, the first report on P. & T. was placed, I think, within twelve or fourteen days from the date of receipt; the report on the railways was placed within twelve days; and this report was placed before the House in ten days; that is, it was received on 30th March, and on 8th April, it was presented here.

Shri Feroze Gandhi: Nobody has taken objection to that.

Shri Morarji Desai: As regards the propriety of the remarks or otherwise, it is not my function to get into them. It will be for you, Sir, and for the Public Accounts Committee to go into them, and then the House can consider those things. That is how I would look at it. I do not think I should involve myself into any further controversy in this matter, because I find that my hon. friend Shri Feroze Gandhi already finds that I am not giving the facts as he would desire me to give them.

Shri Feroze Gandhi: On a point of personal clarification. I am very sorry that the Finance Minister is saying that. All I meant was that the Audit Reports and the Appropriation Accounts are given together. I only wanted to know if there were cases where the Audit Report alone had been given, and if so, the number of occasions, and when it was given. That is all that I wanted to know.

Shri Morarji Desai: They have been given on three or four occasions; there may not be more occasions, but they have been given. So, this is not the first instance when it has happened. That is all that I would like to say.

Shri Feroze Gandhi: We would only like to know when it has happened.

Shri Morarji Desai: I do not want to turn my reply into a debate only on this question, and, therefore, I hope that my hon. friend will remain satisfied with what I have said.

Shri Feroze Gandhi: Not satisfied; but I am helpless.

Shri Morarji Desai: I said, satisfied for the present.

Shri Feroze Gandhi: Satisfied, but helpless.

Shri Morarji Desai: When a person feels helpless, he does all sorts of wrong things. I hope my hon. friend will not feel helpless.

I would then like to refer to another matter which is in relation to the Institute of Public Administration, about which there was a half-an-hour discussion; and not being satisfied with that, some hon. Members drew my attention to that institute and the expenditure incurred on it in the course of this debate in this House.

This institute is one of the very important institutions that have been set up at the instance of Government in this country. I consider it a very important institution, because public administration is a subject which requires research and study from time to time, if it is to be constantly kept up-to-date and completely efficient.

Shri D. C. Sharma (Gurdaspur): No research has been done so far.

Shri Morarji Desai: It has only recently been set up, and it is beginning to function for the last three or four years properly. And research is not a matter which can be made to order. It takes some time, and, therefore, we should have some patience about it.

Shri D. C. Sharma: Poetry cannot be made to order. But research is not poetry. Research is a matter which can be tackled at any time, and you can ask people to do research on a particular project.

Shri Feroze Gandhi: My hon. friend is also feeling helpless.

Mr. Speaker: Order, order. I am really sorry that the hon. Member should use this expression. I used this expression this morning, that I was helpless, at a particular stage.

An Hon. Member: When you were.

Mr. Speaker: Order, order. I am really surprised that Shri Feroze Gandhi should go on using that expression. I felt that at a particular stage I was helpless. This morning, Shri Feroze Gandhi came to me and . . .

Shri Feroze Gandhi: There is nothing unparliamentary about it.

Mr. Speaker: It is not unparliamentary. Otherwise, I would not have used it. But there is meaning in it.

Shri Feroze Gandhi: What is unparliamentary about it.

Mr. Speaker: It is not a question of anything unparliamentary. I shall leave it to the hon. Member himself to decide whether it is desirable from the point of view of courtesy to the Chair to go on repeating an observation which had to be used by me at a particular moment, and again and again refer to it. I leave it to his own good sense to decide. I do not want to take it further.

Shri Feroze Gandhi: What I said was that not only I but my hon. friend also was feeling helpless.

Mr. Speaker: Let him use it as often as he likes.

Shri Feroze Gandhi: It is not unparliamentary.

Shri Braj Raj Singh: If some other Member had said that, he would have been suspended for the rest of the session.

An Hon. Member: That is a very bad insinuation.

Shri Morarji Desai: This Institute is also the national section, *ex-officio*,

of the International Institute of Administrative Sciences, and it has been recognised as a training centre for the Eastern Regional Organisation for Public Administration, when its plans materialise. It will thus be seen that it is a very important organisation.

The status obtained by this institute in five years is indicated by the fact that recently at the request of the United Nations and of E.C.A.F.E., the Ministry of Commerce and Industry entrusted to it the work of organising in Delhi a regional seminar on public enterprises.

The amount spent on buildings appears large, but, after all, if the purpose is to be done well and for a long time and continuously, buildings are certainly necessary.

Shri Tyagi: Not when we are running with loans.

Shri Morarji Desai: Whether we run with loans or whether we run with taxes, we have got to do some, of the things which are useful, and to my mind, this is a very useful institution.

There is an expenditure on it, which is incurred on account of books . . .

Shri Tyagi: I agree.

Shri Morarji Desai: . . . on account of the professors who are working there. And the professors who are there are all eminent people very well qualified.

The chairman of the institute is the Prime Minister. The Deputy Chairman of the Planning Commission is the executive chairman. There are various eminent people in the country who are on its executive committee. The Building Committee is also a very responsible committee; it is headed by the Secretary to the Ministry of Commerce and Industry. There is also a representative of the

[Shri Morarji Desai]

Finance Ministry on it; and they scrutinise everything before they spend the money. The Ford Foundation also has thought it fit to give it grants. They do not give grants to anybody or any institution which does not do useful work.

An Hon. Member: Sometimes, they do.

Shri Morarji Desai: Sometimes, it may be happening. But when it happens, it always happens at the instance of some individual who tries to sponsor it.

The publications issued by this institute are a whole list coming to one full page. I would not like to recount them all. They are not few publications, but they are many, and they are good publications.

I only hope that the hon. Members of this House will from time to time take advantage of this institute and will attend the lectures and the discussions and the seminars which take place there, to realise the utility of this; and if they want to go there at any time, I shall certainly see that all facilities are given to them to go into the affairs of the institute, so that they are better informed about it. Government is as much interested as they are in seeing that this Institute is worked economically, but not in a miserable and miserly manner so that work is not done. This Government is responsible for the major part of the expenditure. The Institute is a registered society and, therefore, works independently. Yet there are two representatives of Government on the Board who look after these things. Their accounts are audited by their own Auditors. But they are also audited by the Comptroller and Auditor-General.

Therefore, it is not that there is no check on it or on the expenditure, but that it is an institution which cannot show a quantitative thing but can

show a qualitative thing. This aspect of the qualitative use of this institution ought to be borne in mind and kept in view when one looks at its usefulness and at the amount of money spent on it.

Shri Sugandhi (Bijapur North): Why are the audit reports not made available to this House?

Shri Morarji Desai: I do not know. I shall try to see that the reports are available.

Dr. Ram Subhag Singh: They are available at the counter.

Shri Morarji Desai: I will try to see that even more information, if it is required, will be put out and made available.

Shri Tyagi: Will the Institute oblige us if we want any particular information with regard to administrative problems?

Shri Morarji Desai: Most certainly. They are bound to help, and they should help. If there is any default in this, I shall certainly be prepared to take necessary action, if it is brought to my notice.

Then I should like to refer to the criticism as regards the foreign loans received by us. I hope it will be recognised by all hon. Members that if we have to advance as quickly as we want to, and if we want to make progress in the industrial field, which we must if we want to remove poverty in this country within a measurable distance of time, we cannot do so entirely on our own resources. We will have to take loans from friendly countries, but we have to take them with due care and caution and in such a manner that they help us and do not involve us in a burden which crushes us. Our policy in this matter, therefore, has been to secure as favourable terms as

possible such as a low rate of interest, a moratorium on repayments for as long a period as possible and spreading of the repayments over a longer period. It will be seen that we are now trying to extend the period of repayment of loans and we have gone to 15—20 years.

We have received loans from various countries and we are thankful to all of them. The loans from the U.S.S.R. have been at the lowest rate of interest, 2½ per cent, and we are very grateful to them. But these loans are for twelve years only. The loans from other people are at a rate of interest which varies from 3½ per cent to up to 6 per cent. The governments which give us loans do so by going to their own markets and getting loans. Therefore, they cannot give us at rates lower than those obtainable in their countries. That is what governs the rates of interest. The U.S. Eximbank gives loans at a rate of 5½ per cent. It cannot be suggested that this is a very high rate of interest, considering the rates of interest which obtain in various countries. The World Bank gives us loans by borrowing from various countries and adding on to the rate borrowing 1½ per cent for its expenditure. We cannot say that this is something extraordinary or exorbitant. We may—we would certainly very much like we get loans at very low rates of interest, but we cannot also say that the other Government must incur losses in order to give us loans. It was said here that the Eximbank was established in order to increase the exports of the U.S.A. I do not see any illegitimate purpose in that establishment. If it did so and if it gives us loans, and if it benefits us and also benefits itself, I do not see where the grievance lies. After all, we are not looking for philanthropy anywhere. It is after all a business deal, more or less, and friendly help. But if the friendly help is given in such a manner that it helps both the countries, I think we should be very happy, because if it is done other-

wise and there is more obligation on us, we would always have to remember that obligation. Therefore, it would not be right to criticise it on that account.

The D.L.F. and T.C.M. loans are on very favourable terms. The years of repayment range from 10 to 40 years. The D.L.F. loans are to be paid, again, here in rupees which again are loaned to us here. Therefore, they have a greater advantage.

Shri C. D. Pande (Naini Tal): They are almost free.

Shri Morarji Desai: I cannot say if they are almost free. We need not want to have things free. But these are on better terms than any other loans. That we must recognise. But I would not like to make any comparisons between the loans given by one country and by another country. Each country is trying to help us to the best of its capacity and in a very friendly manner. Comparisons in these transactions are odious and will not be fair on our part to make at all. That is all I have got to plead with my hon. friends opposite.

Until recently, it was only the U.S.A. loans from D.L.F. and T.C.M. and the World Bank which were not tied to purchases from any one country. Recently they have changed—the World Bank has not changed. But all other countries also have the same conditions. If they change the conditions, it is better for us. We are trying to see the conditions are changed in several countries. I do not know how far we will succeed; we will go on trying to get these conditions changed. But I may assure my hon. friends in this House that we are always vigilant and we try to see that we do not by these loans overburden ourselves or mortgage our future in any manner. As a matter of fact, it is only to secure the future that we are bearing the burden today. If there are any deficiencies found, I shall always certainly be grateful for their being pointed out to me, and

[Shri Morarji Desai]

we shall try to improve by the suggestions, if it is possible to do so.

Then in this very connection, it was urged that gold bonds ought to be issued. I have spoken about it some-time ago. We have found after very careful examination that under the circumstances obtaining in the country, the chances of a gold bonds scheme succeeding are small and the risk of failure, and consequential setback to confidence, quite formidable. It may be that my estimate is wrong or I am timid. That is very possible.

An Hon. Member: We cannot blame it

Shri Morarji Desai: I am prepared to be educated in this and to be made more brave. But I hope Members will grant that I should not launch into any scheme which will not bring credit to us or which will not help us in any particular way. But, may I say that we have not given up that scheme or any such scheme which can be taken up at any time? It is constantly under review and under consideration; and if we find that it can be taken up we shall take it up.

16 hrs.

The prize bonds have also come in for criticism and also for congratulations. Those who are for it and they are much larger in number than those who are not for it—some of them say that we should pay interest. I do not see how that will be profitable to us. Then the bonds will be very costly for us. We are not issuing the bonds in order that we may profit those who take the bonds only. We want that they should benefit by it and Government, that is people, should also benefit by it. Therefore, we are issuing interest only as prizes.

The argument that there is not much difference between this and a lottery does not stand examination. In the lottery, whatever is put into

it is lost and nothing is gained by the persons who does not get any prize in the lottery—and they are the largest number, 95 per cent or more. They lose all their money. In this particular scheme nobody loses his capital. Whatever he puts he gets back (*Interruptions*). We enable him to save the money by putting into these bonds for 5 years. That is how we benefit them too. But, there are many people, not only in this country but elsewhere also, who always keep small sums with themselves which are fetching no interest. And, if these people put this money here they lose nothing as a result. Therefore, there can be no comparison about gambling or lotteries and this scheme. And, it is the interest of all the people which will be distributed amongst a few.

Now, for a Rs. 5 prize bond, if a man gets interest, it would be very little and if a few people profit by it more than others, many people would have benefited those few and they would also have done some service to their fellowmen. Therefore, from that point of view also I consider this a good scheme. There has been very good response to it; and I hope the response will continue. One may note that the experiences elsewhere have not been very happy always. But we must always try to see that this scheme succeeds and succeeds well.

Then, there was a question raised about the profits earned by foreign investors in this country. It was said that they were larger than others. These people do not get any more advantages than the local investors. The advantages are the same. We want foreign investments, of course, on our terms and for our benefit. But we cannot say that they will be entirely for our benefit and they will not benefit them at all. Then, if we say that the profits are allowed to be repatriated, we are doing nothing wrong. If we do not allow them to

do so, then no foreign investment will come. This is a matter of policy and if we do not want them the straighter course would be to say that we do not want them. I do not think, barring a small minority, who will be governed by political considerations, the largest majority will be of this view that we should not have foreign investments in this country. No country has progressed without this. But the only thing that we have to see is that foreign investments here are so invested that they benefit us, that they help in our development and they are not a clog, under any circumstances, either socially, politically or morally. That is all that we have got to consider.

A comparison was made with the East India Company days. There is no question of any comparison with the East India Company days in this country now. Why should we have such a low opinion about ourselves after freedom, that any people coming here are going to involve us into any servitude in future? That only means that the persons who think so have no confidence in themselves. I do not want to be their companion. That is all that I can say.

When we allow them remittances of profits, please do not understand that all profits are remitted. A large part of the profits are re-invested in this country; and, as a result of that more investments do come. Therefore, that also is profitable. It is not by restricting them that profits remain here. But, as a matter of fact, by the freedom to allow them to take away that more profits are remaining here and more developments are taking place.

I would now refer to my hon. friend Shri Muniswamy, who made several suggestions as regards improvement in the presentation of the Budget. He said that the Demand for Grants should be regrouped and should be made more intelligent. I can appreciate his desire and I am one with him in his intention. But

all desires cannot be satisfied and all intentions are not always based on practical realities. We are making a continuous effort in this matter to improve the budgeting and I believe the hon. Members in this House are seeing every year some change is made and more and more information is given. It is given in order that more and more help may be received by the Ministry in making the presentation better and better day by day and more and more people take more and more interest every day in the Budget so that any chance of mistakes becomes less and less.

But it has to be remembered that these documents have to be prepared, on the one hand, in conformity with the Constitutional provisions and, on the other, from the point of view of form and pattern of accounting of government transactions. And, therefore, it cannot be simplified as it is supposed to be done or as it is sought to be done. But, we shall, certainly try to see that we continue our search for simplification further and we will never cease that search whatever be the simplification achieved in future because that is the only way to achieve progress in such matters.

I would give one or two instances. Shri Muniswamy had referred to the provision of Rs. 44.5 lakhs included in Demand No. 32, for repayment of capital expenditure on grants for development to States. There is nothing unusual about this expenditure. That is explained on pages 72 and 73 of the Explanatory Memorandum. The expenditure on grants to States for the various development purposes is, in view of its magnitude, debited to the capital head in the first instance and is written back to revenue over a period of 15 years. And the expenditure of Rs. 44.5 lakhs represents the write back to be made in the current year of the capital accounts advanced to some Part B States in earlier years.

[Shri Morarji Desai]

He also questioned the expenditure on the purchase of Mysore gold being debited to two different Demands. The provision made in Capital Demand No. 112 represents the purchase price of Kolar gold at the official rate of Rs. 62.5 per tola. The other payment provided in the Revenue Demand No. 32 is the subsidy to the Government of Mysore to compensate them for the financial dislocation caused by the sale of their gold at the official rate. This payment is an item of revenue expenditure and must consequently be debited to capital head. Likewise, the purchase of gold is correctly debitable to the capital head. These two, therefore, cannot be brought in one place and that is why this is done in this manner. It will thus be seen that we are trying to see that we do not do anything which is redundant.

Then, the hon. Member suggested that the details of the various items such as pay of officers, pay of establishment, honoraria etc. need not be given in the Demand for Grants. These details are intended to assist the correct appraisal of the provisions included and the growth of expenditure from year to year in which the hon. Members are keenly interested. In the absence of these details the House would be greatly handicapped in scrutinising, the Demand for Grants. I am sure the hon. Members will agree that the elimination of these details would not be a step in the right direction. Therefore, I am not able to accept the suggestions of my hon. friend, Shri Muniswamy. It is not because I would not like to accept them but because I feel that by accepting them, the Budget will not be better but it will be worse.

It was said that many Ministries surrendered funds very late in the financial year and this resulted in those amounts not being utilised for other projects, etc. where they were actually required. I cannot say that

there is no basis whatever for this criticism. But whatever one may do, it is not possible to do it in such a manner that there will not be some lag left in these matters at any time. The administrative Ministries are now holding quarterly meetings to see and review the progress of expenditure with the help of the internal financial advisers. They try to avoid untimely surrender of funds. Where necessary, they also try to divert these funds to other purposes. Therefore, we are taking steps to see that unnecessary provisions are not made and proper causes are not neglected.

Shri Bimal Ghose raised the question of guaranteeing of loans made by commercial banks and certain other financial institutions to small-scale industrial units. This has been under the consideration of the Government for sometime now. A detailed scheme for this purpose has now been drawn up in the light of discussions held at Hyderabad in July 1959. A Bill to amend the Reserve Bank of India Act in order to enable the bank to offer this guarantee on the behalf of the Government is being drafted and will soon be before House. We want that those people who take to small industries are able to take to them and are not in any way thwarted because they do not get funds as they have no other securities except their own capacities and circumstances which they can mobilise in order to utilise their capacity.

Reference was made to the silver refinery project at Calcutta. It is true that this project started perhaps in very unfavourable circumstances or unfavourable circumstances arose soon after it was started. It had to undergo various mishaps. But, fortunately, now we have been able to see that the machinery has been installed completely and it comes into working order. Since the middle of March, the plant has been running as a complete unit and its performance is being watched now. From the calculations that we have made, we feel

that there will be work for refining silver—that is extracting silver from the coinage—for more than five years. After that we might utilise this project for the refining of copper. Electrolytic copper is essential for the development of electric power generation and distribution industry but it is at present mostly imported from abroad. Therefore, this machinery will be utilised for that purpose. It will be thus useful as time goes on.

It has been argued that it is a waste of money to construct the security paper mill at a different place from Dehra Dun where there is a pilot plant working already. It is there. But a pilot plant is quite different from a mill which will be producing this paper on a large-scale. Moreover, facilities which are required for a full scale mill are not obtainable at Dehra Dun for this purpose. Therefore, we have decided that this should be erected at Hoshangabad.

Shri Tyagi: Wrong decision.

Shri Morarji Desai: May be; I will not quarrel with that; it is possible to have a better decision. But with all the advice that was obtainable to us we found that it was better to have it at Hoshangabad. There is no quarrel with Dehra Dun because there are a lot of activities in Dehra Dun. Let not everything be concentrated in Dehra Dun.

Shri Raghunath Singh: Who is the foreign participant?

Shri Morarji Desai: They are Messrs. Portels Limited, who are the most reputed paper manufacturers of this kind in the world. We are spending on this about Rs. 2.5 crores. It will save Rs. 1.5 crores of foreign exchange per annum. That is how this project is going to be beneficial to us.

It has been said that the provision of rural credit should not be done in such a way as to affect the basic relationship between the co-operative

central financing agency and other co-operative institutions or the integrated system of rural credit. We are trying to see that this is done and the State Bank provides finances directly only to co-operative societies in those States where the co-operative central financing agencies are not well developed. In areas or States where they are sufficiently developed, the bank limits its operations only to giving certain facilities to co-operative financing agencies. This is done in respect of remittance of their funds from one place to another and in the form of advances to these central financing agencies to supplement their own resources. If indirect assistance that is given to the central financing agencies is also taken into account the picture will be quite different and it will be seen that the remittance facilities granted by the banks to the co-operative financial institutions during the year ended June 1959 amounted to Rs. 120 crores as against Rs. 84 crores during the year ended June 30, 1958. The amounts sanctioned to co-operative societies by the State Bank of India for advances against various types of securities stood at Rs. 21.8 crores on September 30, 1959 as against Rs. 14 crores on 30th November, 1958 and Rs. 10 crores on 31st December, 1957. It will thus be seen that the figures have increased from 10 crores to 21 crores and from Rs. 84 crores to Rs. 120 crores.

About the R.F.A.—the Rehabilitation Finance Administration—it was said that we were trying to put this down in favour of the R.I.C.—the Rehabilitation Industrial Corporation. That is not so. The work of the R.F.A. now is very little. Hardly four or five claims come; hardly four or five loans are given.

Shri Bimal Ghose: My contention was about the employees.

Shri Morarji Desai: We will try to see that the employees are not put out or they are engaged where it is

[Shri Morarji Desai]

possible to do so. But it is not to strengthen the R.I.C. that RFA is put down. But it is because the utility of the RFA now after all this period of rehabilitation is over that we have got to wind it up and its work is to be done by a cell in the Finance Ministry. That is all the purpose behind it. It is not in order to bolster up RIC that RAF is being now wound up. We have not yet wound it up. We are considering it. That is what I said at that time.

Then, my hon. friend Shri Bimal Ghose raised a question about the claims of migrants from East Pakistan regarding their provident fund, postal insurance policies, post office savings bank deposits, etc. and he said that we should meet them initially here and then settle it with Pakistan in due course. Well, in this matter I should like to give the details of what we are doing at present. The pensions of displaced pensioners who migrated from East Pakistan upto 31st December, 1951 are already being paid provisionally in India pending settlement with Pakistan. As regards postal insurance policies, the Government of India are meeting all claims except where an insurer opted for service under the Government of Pakistan or was residing in that country on the 31st March, 1948. Even in the latter cases where the claimants have migrated to India, arrangements exist under which their claims are entertained here and met after verification by Pakistan. In the case of post office savings bank deposits and cash certificates which were registered at post offices now in Pakistan and in respect of which application was made for transfer to India after Partition, the claims are met by the Government of India after verification by Pakistan. As there was some delay in getting verification reports from Pakistan, the Government of India decided in 1957 to pay off such claims provisionally in anticipation of verification by Pakistan with fulfilment of certain conditions

such as production of indemnity bond, etc. As regards provident fund, it was agreed at the Indo-Pakistan financial conference of July, 1959 that the claims of those who migrated from one country to the other upto 30th June, 1959 may be allowed to be paid either through our respective High Commissioners or through the normal banking channels. No progress has, however, been made in implementing this decision due to the delay in coming to an overall financial settlement with Pakistan. I hope my hon. friend is interested in having an overall financial settlement. He will also have to be a bit patient if the settlement is to be arrived at without detriment to ourselves.

Sir, there was again some criticism about the various excise duties levied. I shall have to deal with several of them in the course of the debate on the Finance Bill. I would not, therefore, like to go into that question at this stage. I have considered all the representations that have come to me and I have given full thought to the various suggestions that have been given to me. While trying to see that we recover the necessary revenue as planned, I should like also to see that no cause for unnecessary grievance, or a grievance which can be avoided is given and adjustments are made accordingly. But it will not be at the cost of revenue that I must specify.

Shri Raghunath Singh: What about aluminium scrap about which we are more concerned?

Shri Morarji Desai: I will be able to speak about it when I move for consideration of the Finance Bill and it is better that I do so at that time in a proper coordinated manner. But I should like to speak about the argument that we are very wrong in taking more and more to indirect taxation rather than to direct taxation. Sir, it will be seen that in countries which are undeveloped it is not

possible to have all the revenues only by direct taxation. As regards direct taxation, the number of assesseees is only 10 lakhs and from them we cannot get whatever we want. It is indirect taxation alone which has got to give us the revenue which we want and, therefore, it has to spread over to many commodities, trying to see that we receive only revenue for things utilised. I had given some figures about various countries and the proportion of direct taxation to indirect taxation in those countries. But this is lost sight of every year and this becomes a perennial argument. I would also like to give perennially the figures. It would not be out of place for me to say that the total indirect taxation with reference to the total tax revenue of Central Government is less in India than in many other countries. Here it is 67.2 per cent, in Pakistan it is 70 per cent, in France it is 74 per cent, in Switzerland it is 73 per cent, in USSR it is 83 per cent, and even in U.K., though lesser than in India, the proportion of indirect taxation to the total tax revenue is as high as 45 per cent. It will have, therefore, to be seen that while theoretically it may be all right to say that there should be more and more direct taxation, it will not be a practical proposition at all in this country if we are to develop and go to a stage where direct taxation will bring us more revenue.

Shri C. K. Bhattacharya (West Binajpur): The position is that there should not be more taxation.

Shri Morarji Desai: Well, Sir, I said the other day that if all of us are satisfied that we can continue in the poor conditions in which we are and if we are agreeable to reduce also those who are well-to-do to the poor conditions so that there are no jealousies, we need not have any taxation at all, that is, any more taxation. Even then, there will have to be some taxation even to maintain that poor state. I do not see that any intelligent consideration of these

circumstances will lead us to any other conclusion except this that we have to tax ourselves more and more from year to year. But we have also to see that we are able to pay more and more taxes from year to year so that the amount of tax received from any one item does not go down or does not decrease but increases every year. That is all we have got to see and that is what we are trying to see.

Shri S. M. Banerjee: What are the figures of income-tax arrears in other countries?

Shri Morarji Desai: Well, I will come to that. Let there be a little patience.

Sir, I would like to refer here in this matter to the argument that we are taxing the road transport very heavily. I cannot say that the taxation is not heavy. I am not prepared to say that. But I cannot say that it is either unworkable or unjustified. That is all I have got to say. I would like, therefore, to give some figures in this connection. The number of motor vehicles in 1953 was about 3,25,000. The number of vehicles in 1959 was 5,37,000. Then, one of the spokesmen of the industry himself stated that about Rs. 1400 crores is a total investment in road transport. Now, if that figure is taken and with these additions on taxes which are made, the total Central taxes by way of excise duties on motor vehicles as well as on the refined diesel oil would amount to Rs. 28.40 crores or about 2 per cent, of this out of which the recent increases account for only Rs. 9.08 crores, that is, 0.65 per cent.

Shri A. P. Jain (Saharanpur): Why do you want to tax the farmer's tractors?

Shri Morarji Desai: As I said, I will not say anything about it just now. I am considering that.

Shri A. P. Jain: That is good.

Shri Morarji Desai: I will see what can be done. Sir, I would like again to specify, as I specified before, that the increase in duty on diesel oil is not merely for revenue purposes. As I said, it is in order to correct the imbalance between the use of petrol and diesel oil. Diesel oil costs us far more exchange and, therefore, we have got to see that we do not go more and more to diesel oil.

It was said here that there should be more co-ordination between the different Ministries regarding the use of this. It is true, but, yet, all the co-ordination will not prevent some diesel oil being used. Even then, what we did last year has brought down the percentage of increase effectively, and I am quite sure that we will succeed in this matter in future. In fact, with the last increase in excise duty in March, 1959, as against the increase in the consumption of 25 per cent. for 1958 over the consumption of diesel in 1957, the increase came down to 15 per cent. in 1959 as compared to the consumption in 1958. It will thus be seen that we have been effective in this particular matter. This is one way, Sir, of co-ordination also.

Sir, I will now come to the matter of income-tax arrears about which my hon. friend opposite was very impatient. This is not a matter which has been brought in here for the first time. I had tried to explain this last year, and even year before last it was explained. And yet, Sir, it was here argued that it was not understood what "effective arrears" mean. Well, effective arrears mean that they are the arrears which can be recovered and the rest cannot be recovered for various reasons.

An Hon. Member: Write them off.

Shri Morarji Desai: It is difficult to write them off, because I do not know what attitude will be taken by hon. Members in this House. One has therefore to be very careful. They

will be written off sometime or the other at a later date.

Shri A. P. Jain: They do not become irrecoverable immediately you write them off.

Shri Morarji Desai: Then they will cease to be arrears. They will not then remain arrears and they will go out of account.

Shri C. D. Pande: The classification should be changed.

Shri Morarji Desai: I do not want to hide anything. It is no use trying to place one thing in one place and another in another place so that nobody can know. I want to remove that state of affairs. I want to see that the budget is understood by any layman and everything is understood, whatever is done and whatever is not done. Otherwise, one does not know what might happen. Therefore, it is necessary to go in that direction rather than in this direction.

In this matter, the gross figure of arrears includes not only items which may ultimately prove to be quite irrecoverable, such as amounts due from persons who have left India leaving no assets behind or who though staying in India have no visible assets, but also items which are outstanding merely for later adjustments, such as settlement of double income-tax relief, disposal of bills etc. The gross figure of arrears as on any date would also include demands raised towards the end of that period but had not actually become due for payment. Adjustment is made for items such as these and the balance is considered as effective arrears.

Then, Sir, I was very much amused to hear one argument from my hon. friend, Shri Prabhat Kar. He said that if the arrears of direct taxes are promptly collected there would be no need to resort to more and more indirect taxation. Let us now examine what the figures are. It will be seen that on 31st December, 1959 the

figure for effective arrears stood at only Rs. 143·8 crores as against the indirect taxation, according to the Budget, of Rs. 531 crores. Even supposing I get all this Rs. 143 crores or Rs. 250 crores, as they call it,—suppose I get all of them immediately—how do I give up the use of Rs. 531 crores every year? I cannot understand. Once this goes away, how is it going to be recovered next year,—the same amount? I do not know how these excises are going to be reduced even by Re. 1 in that case. This is just an argument made and that is how such arguments are made. It is perhaps all right to bamboozle somebody who does not know any figures at all, but it would not be right to say that this will save us in anyway.

I may say that our demand of income-tax every year is about Rs. 240 crores, and Rs. 143 crores of effective arrears mean a little more than half of that. I cannot say that at any time to come in the future you can ever reduce it to zero or even to half or three-fourth of this amount. Every year, what is done is, about 75 per cent. is collected from that particular year's dues and the rest, namely, 25 per cent., is collected from the previous years. We are always collecting a year's demand and something more. It is not that we are collecting less than a year's demand at any time. Therefore, it appears large, but it does not stand to reason to say that we must wipe out the arrears somehow or other. It is not possible to do so. That is what must be understood. We must try to see that no evasion is done and certainly we are trying to see to it.

Even in the matter of evasion, somebody comes from outside and says: "There are Rs. 23 crores of arrears", and it is believed. I do not see on what basis it is said. A man by staying here for a month or two months,—he may be a brilliant person—I do not know how he is going to understand this country.

Shri C. D. Pande: Government accepted many things from him.

Shri Morarji Desai: No. I do not know what Government accepted from him. One may accept many things from a person but one need not accept everything from that person; then we may be mortgaging our intelligence to other people and I do not know why we should do that. Let us adopt whatever is useful to us; but let us reject also what is not useful to us. We do not think in the Ministry that the evasion can be more than Rs. 20 crores to Rs. 30 crores at any time and in no country are they able to avoid this. But we should constantly make an attempt to see that evasion is reduced from time to time. But let us not have any evasion mania. Otherwise it would lead us to a persecution mania in this country, which will be a terrible thing for all of us. I do not think that we should go in for that persecution mania or any mania for the matter of that. We want to advance ourselves.

Shri C. K. Bhattacharya: We should have evasion phobia.

Shri Morarji Desai: We should have no phobia or no mania, because the phobias kill us and manias lead us into a lunatic asylum. I do not think that is what we want!

In this connection, it was argued that income-tax officers are corrupt and therefore all this is happening. May I plead with my hon. friends in this House that it is not right to condemn a whole lot of officers in this summary manner? May I say that it has been investigated by me and I have convinced myself that a very large majority of the officers do their work in an admirable manner? There are a few black-sheep; there are black-sheep everywhere. I do not see if any company can be excluded, if any section of society can be excluded from them. But we are trying to see that we do not allow them to have

[Shri Morarji Desai]

a preponderating voice in the administration. We are trying to reduce that number from time to time.

It is argued sometimes that these people go in the cars of other people and therefore they are all corrupt. If going in the car of somebody else corrupts us, I do not know what will happen to all of us here. Most of us are travelling sometimes in the car of somebody or other!

Shri Mahanty (Dhenkanal): That is no argument.

Shri Morarji Desai: But may I say that we have issued strict instructions to all those people not to travel in the cars of any of their assessees.

An Hon. Member: Even then they are doing.

Shri Morarji Desai: Let it be pointed out. I would like to know the case of any officer who has done so, and then I am prepared to take action against that person. But what is the use of merely saying in the air that officers travel in the cars of other people. That would not be right. It is something like persecuting the people without any facts. If specific cases are pointed out, I shall certainly be the first person to thank those who point them out and take necessary action, so that we may remove that sort of grievance always. But it is possible that somebody might be going somewhere and he gets a lift for some time—half an hour or 15 minutes—I do not think that will fall in the category of corruption at any time. Let us have a sense of proportion in this matter. I do not want to go on saying all the while that in this country, there is nothing but corruption. Those who say that tar themselves with the same brush. I do not see how any person in this country can be free from the general characteristics of the country. If any of us thinks that he is a saint, he is not fit to live in this society. That is all I would say. Nobody is a saint when he

says he is a saint. That is what I am coming to. If anybody thinks he is a saint, he is no saint at all.

Shri Tyagi: He is a hypocrite.

Shri Morarji Desai: Saints never claim they are saints. As a matter of fact, our saints have sung

"मो सम कौन कुटिल खल कामी"
but we sing:

"तो सम कौन कुटिल खल कामी"

That is what we do and that is what is wrong. I do not say saints are not good persons. But not those persons who say they are saints. Those whom others call saints are really good saints. We have produced many saints in this country and that is why the country is living in spite of all the vicissitudes. I have no doubt that such saints will always be produced, but this is not the way of producing them. This is the way of making everybody absolutely hopeless in this country. Let us not live in an atmosphere of complete distrust. That is all I have got to plead in this particular matter.

I would like to refer to the criticism about the L.I.C. It has been said that there should not be concentration and there should be five different corporations. It would have been something to consider when the L.I.C. was first made. But today it is not a practicable proposition to set about dividing one corporation into five corporations. I do not know whether it will be useful too, because it will not be possible to have different rates of premium for all of them or different patterns for all of them. That sort of competition between Government institutions will not be healthy at all. On the contrary, there will be wrong jealousy and wrong competition. Therefore, it is not a very useful thing to consider just now.

We have divided the corporation into five zones for working purposes and the L.I.C. is trying to decentralise its functions more and more, to authorise the zonal managers and zonal committees to perform more functions and is trying to see that the central organisation looks only to matters of policy and supervision and guidance. That is what they are trying to do.

I was glad in this connection to hear a compliment from my hon. friend opposite, Shri Prabhat Kar, who said that he was happy that the L.I.C. settled the issue of bonus with its employees. If he was glad to see that that was done, he should also grant that the L.I.C. is always prepared to behave in a reasonable manner. It is the others who have to behave in a reasonable manner, so that decisions can be reached. Therefore, I would request him to advise those on whose behalf he speaks to be reasonable. If he does that, there will be no difficulty. We are always prepared to discuss and come to conclusions. But we cannot come to wrong conclusions. We cannot accept demands which are not right at all. If I use the word "fantastic", it will be objected to, but sometimes that is the only description which can be given to some of the demands. The field officers who have profited the most by this nationalisation are the loudest in their protest. The incomes of many of them have doubled and some of them have trebled, and yet these people say that they are not well off, whereas they were on hire and fire basis in the beginning, that is, they were kept and removed if they did not do anything. Now they are on a permanent basis and they receive all sort of incentives and incomes in a legitimate manner and yet they are not satisfied. If they do not do their work, certainly even now they should not be kept; otherwise, the L.I.C. work will not be done properly. Therefore, I may say that the L.I.C. is always ready to consider all legitimate grievances and demands of their officials and their administration.

227(Ai) L.S.—8.

It was said that we should nationalise general insurance business also. This is also a perennial subject. The general insurance is concerned more with private trade, industry and business and it is better that it remains where it is. It is not even profitable to the Government. There is not much money which can be utilized also. There are hardly more than Rs. 50 crores in that, and that cannot be utilized. Again, the liabilities are very great. It is a very risky business and I would not advise the Government at any time to enter a risky business and involve the hard-earned money of the people which goes into the coffers of the Government.

It was said that the figures of paid-up policies should be indicated and that the increase in business is not real. This is not a very legitimate criticism. It is true that, out of the total new business, the ratio of policies that lapse in the calendar year of issue as compared to the following years was much and is much even now. But it has reduced considerably. The following are the figures:

1952	..	31.3 per cent.
1953	..	32.1 "
1954	..	25.2 "
1955	..	29.0 "

The ratio in respect of new business for 1956 was 25.6 per cent. It showed a decrease over the previous years. The downward tendency now is substantial and in 1957 the ratio fell to 18 per cent. It will thus be seen that there is considerable improvement in this matter after nationalisation. Therefore, we are progressing in the right direction.

Also, the overall lapse ratio, that is, the ratio of the sum assured lapsed less the sum assured revived to the main business in force during the year, the figure was 7.3 per cent in 1954 and 7.6 per cent in 1955, that is, before nationalisation. It rose to

[Shri Morarji Desai]

9.1 per cent in 1956, because of nationalisation and the disturbance at that time. But, afterwards, it has fallen and went down to 6.4 per cent in 1957 and was 5.2 per cent in 1958. It will thus be seen that there is considerable progress made in this direction.

A question was asked about the position of the shares of Richardsons & Cruddas and Osler Lamp in the Corporation. The position has been mentioned in the report for the year ending 31st December 1958. I must say that the position has not improved since then. The position remains as it is. It has not been possible to find out the genuineness of the scrips further in this matter. But, subsequent to the above report, 700 more shares of the BIC have been transferred to the LIC, leaving only 200 shares now remaining to be registered.

Shri Bimal Ghose (Barrackpore). It must be 7,000.

Shri Morarji Desai: Here it is mentioned as 700 and 200.

Shri Bimal Ghose: 9,000 was stated to be outstanding some time ago.

Shri Morarji Desai: Then they must be 7,000 and 2,000. But I do not think so. These are large shares. I am talking of BIC.

An Hon. Member: BIC has small shares.

Shri Morarji Desai: Then it must be a mistake.

Then it was suggested that loans on mortgages should be revised by the LIC. I have said before also that this is being done. This work has been done by now. They have finalised their rules and procedures. And they are going to give loans on the security of property situated in the cities of Bombay, Calcutta, Madras, Delhi and Hyderabad. That is how

they are going to start. Then they will extend further as they go on getting more and more experienced. Surely, you do not want to make them go headlong into it, so that there may be some difficulty.

Mr. Speaker: I shall have to apply the guillotine at five o'clock.

Shri Morarji Desai: Yes, Sir, I shall finish just now. I will mention only one more matter which was referred to. (*Interruption*). I do not want to enter into that question about nine hundred or nine thousand. It may be. This is in the report, nine hundred, that is seven hundred and two hundred.

Now, there was a question about the controversy raised by Shri Subbiah who was a member of the Investment Committee and who resigned from the Investment Committee and made several charges against the Corporation. There is not much time for me just now to go into this matter. I had gone into it before. But I would like to give one or two instances, and also make a general observation. I do not say, Sir, that Mr. Subbiah can have no cause of grievance, or that whatever he said is all wrong. I would not say that. It is possible to take some view as he has taken. But, on the other hand, it is also to be seen whether what he says is right that he alone had a proper view and that all the other seven members of the Investment Committee were all wrong and were all corrupted or had taken a wrong view in everything. Then again, it has also to be remembered that, barring one occasion, he has never demurred from the decisions of the Investment Committee, in the meetings where he was there. He protested either before or afterwards; but there, he never opposed, except in one case. Afterwards to rake up this is not proper.

About one company, about the copper people, what he has raised was something done before he came in, and there also he has tried to say "this was done wrongly". But in all these transactions I have seen that they have not done anything in any way which can be called malafide or dishonest or something which will harm the LIC at any time. As a matter of fact, take the case of the Calico company. In respect of the Calico company he said that this should not have been taken because the rate of interest was less than 5 per cent. But the share was purchased at Rs. 503 and today it is Rs. 803. Therefore, it cannot be said that that was a bogus thing and that it was wrongly valued. As a matter of fact, it was one of the best scrips. Opinions can differ. But because opinions differ, to say that other people are all wrong is not correct.

And then, the Investment Committee is not a committee appointed by me or by the Government: the Investment Committee is appointed by the LIC, which is their right under the law. And the Committee, when he was member, was consisting of Mr. Gopalakrishnan, Mr. Bhabha, Mr. Das Gupta, Mr. Parikh, Mr. Premji, Mr. Subbia and Mr. Sundaresan; and the executive on that was Mr. Srinivasan. Thus, it will be seen that there is no question of neglecting any region. As a matter of fact, if the southern region is to be neglected, out of seven plus one executive, that is eight people, four are from the south and four are from the rest of the country. Even then to say that the south is neglected would not be a proper argument at all. But this is how things are said. Well, one cannot help it.

If it is said that Bombay people are more favoured, there is a concentration of industries, there, and the stock market in Bombay is different from others, and it has a far larger reputation and a far larger transaction. If, therefore, there is more work done there, one cannot

help it. But they are trying to see that it is distributed everywhere. And then, the L.I.C. is also giving money to all States. They are subscribing to the loans of all States according to their needs. There is no question of not doing it.

Then there is the question of giving brokerage for getting government securities from the Reserve Bank. We have stopped it during the last year, and I shall try to see that it is not given in future. That is what we are doing. As soon as it came to my notice last year, we stopped it. They were giving it because they were giving it before, and that was the custom.

Then again, there was also the question of a large amount remaining in some banks. Sometimes that has to be done. As a matter of fact, at the time when Government loans have to be purchased, when loans are out for subscription, money has got to be put in by the LIC and other banks. That is how they contribute to Government, and that has to be done. They have to collect some amount in order that they are able to subscribe to these loans, and keep it for some time, because at the time they want it they cannot get all the money for subscribing to the loans of the States and the Centre. That is why some money has got to be accumulated. Even here some brokerage is given for depositing in the banks. I have told them that this must not be done.

Whereas I think that the criticism which Shri Subbiah has made against the committee is not justified, I have told the LIC to take a serious note of what Shri Subbiah has said, and to the extent practicable to review their procedures to make them fool-proof so that there is no occasion for having such allegations against them at all. That is how I warned the LIC as soon as this came to my notice. I have done that irrespective of what I have said just now. Therefore, it will be seen that Government is trying to do whatever it can in

[Shri Morarji Desai]

order to see that its obligation is fulfilled, in order to see that the LIC works on right lines, but when a huge corporation like this has to work and invest large amounts, to expect that some such will not be said is expecting the impossible. We have got to see that they work honestly, sincerely and for the benefit of the Corporation and the benefit of the country, and if they do so, then we ought to be satisfied, and we ought not to hamper them in their work. This is what the Government is trying to do, and I have no doubt that all my hon. friends in this House will also have the same purpose in view. I have no hesitation in saying that the LIC now has profited by all its past experience and is doing better and better work, and I have no doubt that it will go on doing better and better work in future.

Mr. Speaker: Does any hon. Member press any particular cut motion? No.

I now put all the cut motions to the vote of the House.

All the cut motions were put and negatived.

Mr. Speaker: The question is:

"That the respective sums not exceeding the amounts shown in the fourth column of the order paper, be granted to the President, to complete the sums necessary to defray the charges that will come in course of payment during the year ending the 31st day of March, 1961, in respect of the heads of demands entered in the second column thereof against Demands Nos. 21 to 35 and 111 to 117 relating to the Ministry of Finance."

The motion was adopted.

[The Motions for Demands for Grants which were adopted by the Lok Sabha are reproduced below—Ed.]

DEMAND No. 21—MINISTRY OF FINANCE

"That a sum not exceeding Rs. 1,53,84,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Ministry of Finance'."

DEMAND No. 22—CUSTOMS

"That a sum not exceeding Rs. 3,61,29,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Customs'."

DEMAND No. 23—UNION EXCISE DUTIES

"That a sum not exceeding Rs. 8,10,37,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Union Excise Duties'."

DEMAND No. 24—TAXES ON INCOME INCLUDING CORPORATION TAX, ETC.

"That a sum not exceeding Rs. 5,46,29,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Taxes on Income including Corporation Tax, etc.'"

DEMAND No. 25—OPIUM

"That a sum not exceeding Rs. 48,63,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Opium'."

DEMAND No. 26—STAMPS

"That a sum not exceeding Rs. 2,28,45,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Stamps'."

DEMAND No. 27—AUDIT

"That a sum not exceeding Rs. 10,95,14,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Audit'."

DEMAND No. 28—CURRENCY

"That a sum not exceeding Rs. 3,32,12,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Currency'."

DEMAND No. 29—MINT

"That a sum not exceeding Rs. 6,04,79,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Mint'."

DEMAND No. 30—TERRITORIAL AND POLITICAL PENSIONS

"That a sum not exceeding Rs. 21,50,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Territorial and Political Pensions'."

DEMAND No. 31—SUPERANNUATION ALLOWANCES AND PENSIONS

"That a sum not exceeding Rs. 3,54,16,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Superannuation Allowances and Pensions'."

DEMAND No. 32—MISCELLANEOUS DEPARTMENTS AND OTHER EXPENDITURE UNDER THE MINISTRY OF FINANCE

"That a sum not exceeding Rs. 67,65,71,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Miscellaneous Departments and other Expenditure under the Ministry of Finance'."

DEMAND No. 33—PLANNING COMMISSION

"That a sum not exceeding Rs. 2,32,81,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Planning Commission'."

DEMAND No. 34—MISCELLANEOUS ADJUSTMENTS BETWEEN THE UNION AND STATE GOVERNMENTS

"That a sum not exceeding Rs. 14,80,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Miscellaneous Adjustments between the Union and State Governments'."

DEMAND NO. 35—PRE-PARTITION PAYMENTS

“That a sum not exceeding Rs. 35,22,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Pre-Partition Payments’.”

DEMAND NO. 111—CAPITAL OUTLAY ON INDIA SECURITY PRESS

“That a sum not exceeding Rs. 12,23,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Capital Outlay on India Security Press’.”

DEMAND NO. 112—CAPITAL OUTLAY ON CURRENCY AND COINAGE

“That a sum not exceeding Rs. 5,04,63,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Capital Outlay on Currency and Coinage’.”

DEMAND NO. 113—CAPITAL OUTLAY ON MINTS

“That a sum not exceeding Rs. 9,31,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Capital Outlay on Mints’.”

DEMAND NO. 114—COMMUTED VALUE OF PENSIONS

“That a sum not exceeding Rs. 38,96,000 be granted to the President to complete the sum necessary to defray the charges

which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Commuted Value of Pensions’.”

DEMAND NO. 115—PAYMENTS OF RETRENCHED PERSONNEL

“That a sum not exceeding Rs. 3,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Payments to Retrenched Personnel’.”

DEMAND NO. 116—OTHER CAPITAL OUTLAY OF THE MINISTRY OF FINANCE

“That a sum not exceeding Rs. 72,50,12,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Other Capital Outlay of the Ministry of Finance’.”

DEMAND NO. 117—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT

“That a sum not exceeding Rs. 168,43,11,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of ‘Loans and Advances by the Central Government’.”

Mr. Speaker: Now I take up the Other Demands which have not come up before the House so far.

The question is:

“That the respective sums not exceeding the amounts shown in the fourth column of the order paper, be granted to the President, to complete the sums necessary to defray the charges that will come in course of payment

during the year ending the 31st day of March, 1961, in respect of the heads of demands entered in the second column thereof against Demands Nos. 99, 100 and 138 relating to the Department of Atomic Energy, No. 101 relating to the Department of Parliamentary Affairs, No. 102 relating to Lok Sabha, No. 104 relating to Rajya Sabha and No. 105 relating to the Secretariat of the Vice-President."

The motion was adopted.

[The motions for Demands for Grants which were adopted by the Lok Sabha are reproduced below.—Ed.]

DEMAND No. 99—DEPARTMENT OF ATOMIC ENERGY

"That a sum not exceeding Rs. 14,94,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Department of Atomic Energy'."

DEMAND No. 100—ATOMIC ENERGY RESEARCH

"That a sum not exceeding Rs. 4,96,66,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Atomic Energy Research'."

DEMAND No. 138—CAPITAL OUTLAY OF THE DEPARTMENT OF ATOMIC ENERGY

"That a sum not exceeding Rs. 4,85,72,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Capital Outlay of the Department of Atomic Energy'."

DEMAND No. 101—DEPARTMENT OF PARLIAMENTARY AFFAIRS

"That a sum not exceeding Rs. 2,37,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Department of Parliamentary Affairs'."

DEMAND No. 102—LOK SABHA

"That a sum not exceeding Rs. 94,92,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Lok Sabha'."

DEMAND No. 104—RAJYA SABHA

"That a sum not exceeding Rs. 34,14,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Rajya Sabha'."

DEMAND No. 105—SECRETARIAT OF THE VICE-PRESIDENT

"That a sum not exceeding Rs. 67,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1961, in respect of 'Secretariat of the Vice-President'."