

12.11 hrs.

## BUSINESS OF THE HOUSE

**The Minister of Parliamentary Affairs (Shri Satya Narayan Sinha):** With your permission, Sir, I rise to announce that Government Business in this House for the week commencing 18th April, 1960, will consist of:

- (1) Consideration of any item of Government Business carried over from today's Order Paper.
- (2) Submission to the vote of the House of the outstanding Demands for Grants.
- (3) Consideration and passing of the following Bills:—

The Bombay Reorganisation Bill, 1960, as reported by the Joint Committee.

The Finance Bill, 1960.

12.11½ hrs.

## DEMANDS FOR GRANTS—contd.

## MINISTRY OF FINANCE—contd.

**Mr. Speaker:** The House will now resume further discussion and voting on the Demands for Grants under the control of the Ministry of Finance.

Shri C. K. Bhattacharya was in possession of the House. He may speak.

**Shri C. K. Bhattacharya (West Dinajpur):** I rise to plead the cause of the Hindu joint families of Bengal who are being ground down under the steam-roller of the income-tax law and administration. This is happening by an unwarranted extension to these families of an expression used in the Act, namely Hindu undivided families. That expression does not actually apply to the joint families of Bengal, but what is happening in the administration of the law is that they are extending the application of that expression to the Bengal Hindu joint families, and they are being made to suffer by a very unjustifiable assessment.

The Income-tax Act uses this expression under section 23 and authorises assessment of a Hindu undivided family as one unit. This particular expression is nowhere defined in the Act, but is left to be understood from the general law. For the purpose of applying the Income-tax Act to a Hindu undivided family, the main question to be considered is what constitutes such a family, and what kind of income and property belong to such a family as distinguished from the individuals who compose that family.

Under the general law, the main feature of a Hindu undivided family is that it is a coparcenary or tenancy in common, but this coparcenary or tenancy in common arises by law amongst certain relatives of stated degrees under the Hindu law. Such a coparcenary exists only among the Hindu families under the Mitakshara school and does not exist in the families under the Dayabhaga school which obtains in Bengal. In parts of India other than Bengal, the Hindu undivided families are governed by the Mitakshara law, and they come under this particular expression used in the Income-tax Act. That law does not operate in Bengal, and so, the joint families of Bengal ought not to be brought under this expression and assessed in that way. The expression ought to be limited only to the Mitakshara school, and not extended to the families coming under the Dayabhaga school.

The two characteristics of the coparcenary as found in the Mitakshara school are firstly, right by birth, and secondly, right by survivorship. The foundation of the coparcenary is laid on the birth of the son. That is the starting point. If any of the coparceners passes away, his share in the joint family property does not go only to his issue, but passes on to all the coparceners, thus augmenting their shares to that extent. Both these characteristics are absent in the joint families of Bengal who are governed by the Dayabhaga school as I have stated. A son by birth has no interest, he takes no interest, and the interest of a Dayabhaga owner in the joint property

passes by succession, that is on his death. The Dayabhaga father is the sole owner of his property; none can claim any interest against him. After his death, his issues inherit the property as his heirs, each becoming the owner of a specific share. This is the distinct characteristic of the Dayabhaga family which should take it out of the expression "Hindu undivided family" used in the Income-tax Act. There is no coparcenary as such in such a school.

The difference may be brought out further if I go to consider the character of the ownership of the property. In the Mitakshara law, ownership of the property vests in the entire body of coparceners. While a family under the Mitakshara law remains joint, no coparcener can say he is the owner of a definite share, one-third or one-fourth; his share or his interest is a fluctuating interest. It is only on partition that he becomes entitled to a particular share. The position is completely different under the Dayabhaga law. There, the ownership of the joint family property is not in the whole body of members. Every member takes a definite share in the property, and he is the owner of that particular share only. The share of each member being ascertained, it is not going to be augmented by the passing away of any other member. When one of the members passes away, his share goes to his successors. It is a great injustice to hold that such a family comes under "Hindu undivided family" as used in the Income-tax Act.

The concept of a Hindu undivided family involves the idea that the family property was divisible, but has not been divided. This does not apply to a Dayabhaga family at all. While the father is living, the property is not divisible at all. None of the sons has any interest, as I have said, against the father. When the father passes away, the property at once becomes automatically allotted to his sons in definite shares. Therefore, the concept of a Hindu undivided family as used in the Income-tax Act does not apply,

and does not include the Dayabhaga family which obtains in Bengal. The Dayabhaga family is a joint family only because after the death of the father the sons choose to live together out of sentiment and by way of convenience. To assess such a family as a Hindu undivided family is to penalise the brothers because they have chosen not to fall apart. In fact, the application of the Income-tax Act to such families and bringing them under the expression "Hindu undivided family" practically compels the brothers to fall as under because, if they choose to live together after the death of the father out of sentiment, out of tradition or by way of convenience, they are being classed as a Hindu undivided family, though the incidence of the Hindu undivided family as understood from the general law does not apply to them.

This basic difference in character between the two types of families continues even in the matter of partition of the family property. According to the Dayabhaga law, partition consists in the splitting up of the joint possession and assigning a specific portion of the property to each of the members. According to the Mitakshara law, partition consists in splitting up joint ownership only and defining the share of each coparcener, which in the case of a Dayabhaga family is already with the members belonging to that family. It has been held in law that the coparceners of a Mitakshara family, after a preliminary decree for partition in which only the shares are defined and before actual partition, are in the same position as a Dayabhaga family, and income-tax can be assessed on each member of the family in respect of his share only. If that is so, in view of the position as stated above, it is clear that a joint family under the Dayabhaga law is quite distinct from a Hindu undivided family under the Mitakshara law. But the administration of the income-tax law does not make this distinction, does not recognise this patent difference, and treats and assesses both of these in one and the same way. This results in a great injustice, as I have stated already.

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The status of each member of a Dayabhaga family being that of an individual, he should be assessed as an individual, he should be treated as an individual, and in respect of his share only, and not considered as a constituent of a Hindu undivided family.

How should we remove this injustice? This injustice can be removed in two ways. One way is to accept it as a rule that this expression found in section 23 of the Income-tax Act will not apply to the joint families under the Dayabhaga system. That is one way. The other way is to amend the Act in such a way that the Dayabhaga families are kept out of that expression. When I say this, I am not speaking on mere speculation, but I am speaking on very good authority.

I am referring to the Bengal Agricultural Income-tax Act. This Act has differed from the Central Income-tax Act in this respect, and follows the true proposition of Hindu law. Under the Bengal Act, the term 'Hindu undivided family' means only a family governed by the Mitakshara law. There is no Hindu undivided family under the Dayabhaga school as provided in the Bengal Agricultural Income-tax Act. As such, every member of the Dayabhaga family is treated as an individual, even before actual partition of the family property, and assessed for his income in the property as an individual. This is the correct position according to the Hindu law. What I would wish is that this position should be adopted in the Income-tax Act and its administration.

In fact, the expression 'Hindu undivided family' is a misnomer as applied to a joint Hindu family of Bengal. It is high time that this anomaly should be removed, if necessary, by amending the Act, as I have stated, and the amendment should be done on the lines of the Bengal Agricultural Income-tax Act. The very fact that the Bengal Legislature has realised this anomaly and has taken the Dayabhaga families out of the Hindu undivided family

category is a strong argument for amending the Central Act on that line. When the Dayabhaga family is different from the Mitakshara family in nature as well as in incidence, it is very unfair to impose the same burden on both. The persons joined as a Dayabhaga family should always be treated as individuals and should be assessed as such.

Moreover, there are certain properties such as tanks, bazars, huts, etc. which are by nature indivisible and can never be partitioned or divided by "meats and bounds". They can be partitioned only by defining the share among the members. This definite share always exists with the members of the Dayabhaga family since the day they inherit the property after the death of the father. Therefore, so far as the income of such properties is concerned, why should the members of a Dayabhaga family be treated as a Hindu undivided family under the Income-tax Act and not as individuals, and why should they not be assessed as individuals only?

I do not think that the proposed amendment of the Income-tax Act will lead to the loss of much revenue. But, apart from the question of revenue, equity, propriety and justice demand that this should be done. It is neither fair nor proper nor just that for the purpose of revenue or for the purpose of securing more revenue, Government should put the Dayabhaga families in the same category as the Mitakshara families, knowing full well that the Dayabhaga law and the Mitakshara law are not one and the same, and that the two families differ very cardinally in respect of inheritance, enjoyment and ownership of property.

With this submission, I wish Government will consider the proposal that I have put before them, of amending the Income-tax Act on the lines of the Bengal Agricultural Income-tax Act, so that the joint families of Bengal may be relieved of this unjust burden that is imposed on them at present by ex-

tending the expression 'Hindu undivided family' used in the Act to such families, though they ought not to be brought under that particular expression.

**Shri Harish Chandra Mathur (Pali):** The hon. Finance Minister, while presenting his budget and also while speaking in the general discussion, had stated in his usual blunt manner that fresh taxation effort was almost inherent in our scheme of things because of our developing economy. I wish the hon. Finance Minister and the Ministers in his Ministry to weigh their words before they say something on the floor of this House. At the beginning of the Second Plan, he had almost given an assurance to this House that with the phenomenal taxation effort which he was making to raise an amount up to the tune of about Rs. 100 crores, there would be no fresh taxation during the rest of the Second Five Year Plan period. Well, I would only say that before making such utterances on the floor of the House, the Finance Minister should weigh and consider what he is giving out to the country. When I say this, I am not totally opposed to fresh taxation, but I only want that full justification should be given for it, and if they are departing from their previous studied opinion, they must give very good reasons for it.

Even this time, the fresh taxes which he has proposed do not convince us in the least. I wish the hon. Finance Minister to realise that the main burden of his taxation is on road transport. I am not opposed to any taxes simply because he had given that assurance, but my objection to this heavy impost on road transport is based on three reasons. The most important reason is that road transport is primarily in the State sector. We have already taken steps to dry up the resources of taxation of the State Governments, and if we go in the manner in which we are doing, I think the State Governments will find themselves in much difficulty.

The argument which he advanced was that road transport was capable

of absorbing this fresh impost on it. Here, again, I wish to make it absolutely clear that this proposition in general is not sound. I can understand that road transport can absorb more taxation and can bear fresh burdens in certain parts of the country; in Delhi, it may be all right, in Bombay, it may be possible, though I am not very clear about this position. But I definitely know that this will have a very strong indirect effect in preventing road transport opening new fields, where it is not economical. If you put such a heavy burden on road transport, what will happen is that the under-developed areas where the only hope for transport is road transport will not be served. Therefore, I would suggest that this may be left to the State sector, because the States knowing the entire position, whether in a particular place, the taxation is possible or not, can impose their own taxes; and they can levy their own duties and get some resources.

Apart from this, another argument which is advanced is that this taxation on road transport is intended not only to raise revenues but also to divert the use of diesel and to give effect to the shift from diesel to petrol. According to the assessment of the Ministry themselves, they feel that there has been a definite shift already in favour of petrol. I do not know what is the basic information on which they have come to their conclusion, because when I posed the same question to the Ministry of Transport who are directly concerned, they completely denied it and made a categorical statement that there has been absolutely no shift. When I asked the same question of the Ministry of Steel, Mines and Fuel, they told us that they have got no data on which to form any opinion.

Therefore, I feel that it is on certain very superficial information that our taxation proposals are framed. This is not a very happy thing. Even apart from that, I do not wish that the Finance Minister should take any

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steps to see that our transport switches on from diesel to petrol. Diesel is accepted all over the world as a more economic and a more sound and efficient fuel for transport. We should not, simply because of certain emergencies and exigencies, give a wrong trend to development. By adopting such measures, we will definitely be giving a wrong trend. My father information in this respect is—I put this also to the Ministries of Transport and of Steel, Mines and Fuel and they confirmed it—that this impost has also resulted in increased use of kerosene for being mixed with diesel. This is very bad thing. It spoils the engine and spoils the machinery. It also clearly indicates that the industry is not a position to bear this increased impost. It has a very direct result, the use of kerosene, which is the cheapest, in increased quantity. So again we are giving a wrong trend.

I wish that this should be examined in all its thoroughness. I wish the Finance Minister takes the Ministry of Transport into confidence. I wish he also takes the Ministry of Steel, Mines and Fuel into confidence and then has a co-ordinated policy. If it is definitely the policy of Government to see that there is a shift and a change, then the Ministry of Commerce and Industry should also be taken into confidence and our manufacturing programme readjusted. Otherwise, one Ministry will be going in one direction, another in another direction and a third in a third direction, all of them going off at a tangent. This is a very unhappy and unfortunate state of affairs. More particularly in the matter of taxation, there should be a study and a thorough understanding of the issues involved and then and then alone should it be further proceeded with.

I will now refer to certain policy matters. We are quite prepared to concede—and we understand it—that fresh taxation is necessary in our developing economy, and I can assure the hon. Finance Minister that, as a

matter of fact, we were prepared for a larger effort. We thought that this year the increase would be to the tune of Rs. 35—Rs. 40 crores, and we had expected that it would touch the richer class of people, silk and rayon, superfine cloth and luxury goods. But the whole and entire burden has fallen on the middle classes, lower middle classes and the still poorer people. I think we should take note of the fact that there is already a great discontent prevailing, and until and unless there is full justification for our further taxing the man who is already overburdened and until and unless we are satisfied that all other avenues have been exhausted or dried up, we should change our pattern of taxation; it is the higher middle classes and still more well-off people who should be taxed.

When I go to the rural areas, I do explain to the people why all this taxation is going on, why we are supporting taxation inside the House year and year out. We also tell them that we are building up these three huge steel plants. We tell them that there is Chittaranjan coming up, there is the Perambur factory coming up, and all these should be viewed against the entire background. The impact of this development is definitely there on the general masses. How we are saving foreign exchange, what we are doing in the matter of exploration of our oil resources, how we are dependent for our kerosene on imported stuff, how we have to depend even for needle and pen on foreign sources—all these we explain to the people. But even when I explain all these things to them, there is at least something which is wrangling in my mind. People have a legitimate right to ask certain questions. They ask: 'We understand the importance and significance of all these projects. But will you tell us whether drinking water is more necessary for us? Will you tell us whether drinking water which is so essential and is the pri-

primary need of this country, which every civilised government has to provide, is more necessary for us or whether the steel plants and all the other projects are more important for us? What is the priority which has to be given to the primary need of the country?'

I had an opportunity of making certain investigations into this matter so far as Rajasthan's problems were concerned and I was deeply distressed to find that even after these 11 years of our independence, fantastic nothing has been done in this direction. There are thousands of villages which have no potable, healthy drinking water facilities, and there are families in which a large number of the members are engaged only in bringing water from this place and that.

What is the priority which Government are giving to this question? When I enquired of the Planning Commission, I was simply aghast and surprised to find that they have no assessment of the situation. No effort has been made even to inquire into the matter. They have made no survey. They do not know what the problem is and what should be done.

**Shri Tyagi (Dehra Dun):** They are urban people.

**Shri Harish Chandra Mathur:** According to the assessment which I made of Rajasthan, which, I think, is the worst-affected State so far as the drinking water problem is concerned, no more than Rs. 8—Rs. 10 crores are all that is necessary to meet the entire situation so far as the rural areas are concerned. We have produced a blue-print touching every village and giving a complete account of it. Now if the entire rural water supply of Rajasthan could be covered by a mere Rs. 8 crores. I take it that the whole of India could be covered by a mere Rs. 100 crores, if only proper steps are taken, if effective machinery is set up and if there is a proper

survey. I hope the Finance Minister, when he takes this tax money from us, will see that it is utilised for these primary necessities first and that he will not allot money to any other project before these primary needs of the country are met. I submit that the first and top priority should be given to drinking water facilities, and the core of the Plan should include drinking water facilities so far as the entire country is concerned. It needs hardly about Rs. 100 crores.

I will now pass on to another equally important point which distresses me and which should, I believe, shock this Government also. Only the other day we read in the papers that a kindly mother who was founding her children found no other alternative after waiting for half an hour on the Jumna Bridge, where she went with her two children, but to throw them into the Jumna river. She was arrested thereafter for committing murder of her two children whom she loved and whom she held in the best of affection. This solitary instance should shake the Government, the Parliament and the country.

**Mr. Speaker, Sir,** the other day a scientist committed suicide and there was such a furore. But when we read of such occurrences happening every day it does not prick our conscience.

I have a suggestion to make and that suggestion is that along with drinking water first priority should be given in the rural area to distress relief. We can understand that we cannot solve the problem of unemployment all of a sudden; it will continue in this country. There may be a family of 5 members in which two or three may be employed and one or two unemployed. We can understand that there may be people who are half-starving. I can even understand that there may be people who are under-employed or who would be partially employed. But at least those people who have absolutely no

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means of subsistence should be provided with work as we do in the case of famine relief or in certain other exigencies.

It should be made incumbent on every panchayat in this country to see that they provide work for families which have no means of subsistence. You may pay even distress wages; I do not mind if you pay them even 10 annas. But at least assure to all these people one meal a day so that they may sustain themselves and they are not forced to commit suicide or to kill their own children. This is an absolutely, tragic state of affairs even after 11 years of independence.

So, I submit that we must make a certain allocation exclusively for such purposes and which should be made available to the panchayats and panchayat samitis to see that anybody who is in such distress is provided with some work and those people who are not capable of working are given certain relief.

Only a few days before the last Session, a very respectable looking old man aged about 75 came to my flat. He is a highly educated person and was a professor at some time; he had been in service for a long time. He is now 75 and has got nothing to depend upon. He does not know what to do. If we can claim ourselves to be a Welfare State, if we have any claim to be called a Socialistic State, I think, it certainly becomes the duty of the State to look after such persons. Have we done anything about it?

**The Minister of Revenue and Civil Expenditure (Dr. B. Gopala Reddi):** In U.P. they have done.

**Shri Harish Chandra Mathur:** In U.P. they have done it. (*Interruption*). I hope the Finance Minister will take proper note of it. It is not

only that U.P. has got to do it; the entire country must be covered. I can understand certain people being underemployed; I can understand certain people getting lesser salaries and all that. If we are going to give any meaning to the conception of a Welfare State, if we are going to give any meaning to the conception of a Socialist State, then, we must make provision for people who are in such distress. Otherwise, this Government, this Parliament has no right to tax people, no right to govern. When people give you the right to tax them, they also put this heavy responsibility on you to give them an efficient administration and to look after them well and properly.

Then, I will pass on to two or three other important points. When I spoke first, I devoted most of my speech to the price level and I submitted that the problem of problems at the present moment is this price stabilisation. I said that I would not be satisfied only with this price stabilisation unless positive steps are taken to see that there is a reduction in all our current prices by 25 per cent. I am very happy to note that the N.D.C. has underlined this important problem. I had also pointed out that our scarcity in certain fields are artificial. I am very happy to note that even this point has been conceded; and I understand something is being done. But, I would like the hon. Finance Minister to throw certain light on this subject. I wish to know from him what his conception of price stabilisation is and what prices he is thinking of considering to be fair and where he is going to draw the line. This I want to know because my feeling is that the prices must be 25 per cent lower than what they were in 1951 or 1952. That alone will solve many of our difficulties. I am glad that certain steps, in this direction, have been taken.

Then, I wish to refer to another important subject to which I have referred in my earlier speeches. It is the separation of the Audit from Accounts. We were told that Audit and Accounts will be separated very shortly. But, it now appears to me that once you have certain powers in your hand you never want to part with them. That is the unfortunate and unhealthy tendency that is there all the time.

About the separation of the executive and the judiciary, we thought that in 5 years' time it would be achieved, and that there would be no difficulty about it. But the executive is always chary of parting with power. I find the same tendency operating in this field also. No steps are being taken, no thought or consideration being given to this important question of the separation of Audit from Accounts.

I say this for two valid reasons. I had written to the predecessor of the present Finance Minister quite a number of letters, submitting with those letters statements as to how the accounts section was functioning. One of the departments which has given the worst name to the Administration is the office of the Accountant General. Most of the bottlenecks are at the Accountant General's office. We want that the Auditor General and the Accountants General should not be criticised.

There is no inspection of the Accountant General's office. No pay-slips are issued; if there is any promotion the man will not get his salary for another six months; if there is any transfer, he cannot get the salary. Then there are the pension cases and various other types of cases.

I sent to the predecessor of the present Finance Minister lengthy letters and statements telling him what are the difficulties. I told him that Government officers were in a desperate mood and that he should streamline the accounts section, that

he should streamline the working of the office of the Accountant General. Nothing has come so far.

Now when we go on tours we come into contact with officers and we find the same sad, unfortunate story being told. Every little thing takes a lot of time and causes irritation. For all this delay and irritation the culprit is the Accountant General's office.

We very much wish that there is great respect for the Comptroller and Auditor General. But certain things which were pointed out to us the other day in the matter of the Defence Ministry create a very awkward situation. We do not know the facts. I am not, at the present moment, criticising the Comptroller and Auditor General. I definitely want the Finance Minister to throw light on the subject, whether the Defence Minister was not given the proper opportunity, and six weeks' time to explain the audit comments. Certain items were included in the report without being referred to the Defence Ministry. We are also told that the audit reports of the various Ministries have not yet come up but only this report was hustled and in an indecent haste, it was sent to this House. I understand that there was a definite understanding between the Cabinet Secretariat and the Finance Ministry on the one hand Auditor-General on the other that the concerned Ministry should and they be given this time. I wish there is no suspicion against the conduct of the Auditor-General. I would therefore wish that the Finance Minister took the earliest opportunity to explain all these facts and cleared up the position of the Auditor-General. We want the Supreme Court Judges, the High Court Judges, the Auditor-General and the Public Service Commission to be above criticism. It is not only the constitutional provisions which will give them all the respect; it is only their own conduct which will give them all the respect that is their due. Let us know how the matter stands and I hope the Finance



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Minister will give serious thought to this question of separation of accounts from the audit.

I will refer only to two points and finish in four or five minutes. Government should pay a little more respect to the criticism made in this House. Unfortunately, the tendency is that criticisms and suggestions of the Members have a lesser effect than when there is a strike and agitation. It is an unfortunate sort of psychology that is working and that is all the time responsible for more strikes and more agitations. They should listen more to reason and representation and take action in proper time. When strong representations are made from the beginning, there is very little attention paid to them. I will refer to this question of transport also.

So many hon. Members made the position clear but nothing was done. But the two day strike in Bombay has created a better impression on their minds. It is really unfortunate. I wish that this Ministry commands more respect and is feared by the black-marketeers. They have no fear of you. No administration can be carried efficiently until and unless there is both fear and respect for it, respect by the law-abiding citizens and fear by those who are anti-social elements. Today, they are as bold or even bolder than the honest people; they can show their teeth and do what they like. The tax evader can do what he likes. There are huge tax evasions and arrears. They are not afraid of the Ministry. You should strike terror in their minds. It is unnecessary to blame democracy for it. If you had taken effective measures and had taken serious note of these things, there would have been no prosecutions only People would be put in jails if they indulge in these anti-social activities. There should be fear in the minds of these people. They must be made to think twice or thrice before they could indulge in such things.

I will say a word about the Institute of Public Administration about which so much has been said and about which certain cut motions have also been tabled. It would be for the hon. Finance Minister to give a fuller account of it but as a member of the executive of that body for a long time and knowing as I do their position, I wish to place certain facts before the House. Most of the criticisms have been levelled only because of the lack of knowledge. It is not that I am supporting all the expenditure that is being incurred there. Even as a member of the executive council, I had raised this question six months earlier and I had asked the Institute to set up an economy committee to examine and investigate the position of the expenditure. That report was submitted and certain steps were taken. Not satisfied even with this report, I have also suggested to them certain further steps to be taken to see that expenditure is kept at the proper level and there is no wasteful expenditure incurred. I feel that it is understood as merely a school. It is nothing of that type. It is to be considered—whether it has succeeded or not that is another matter—on a level with our national laboratories which we have set up all over the country. We have got the National Physical Laboratory, where research in physics is going on. This Institute is a national laboratory for administration where research in administration has got to be carried on. I do not say whether it has given a very good account of it self or not. I am just trying to explain what is the nature of this Institute.

**Shri Tyagi:** The buildings are good.

**Shri Harish Chandra Mathur:** The buildings are good but the buildings in which we are sitting are much better. That is clearly understood and the places in which we live are far better. But what is the nature of this Institute? It has got to be classed

among the national laboratories or even more than that because those national laboratories have only a national character but this has got some international character also. My friend who is saying this should at least glance through a few pages of that literature produced. I hope he will feel very much interested, interested as he has been in public administration, in the literature that is produced. We have given them certain further assignments. That is all that I wish to say about this Institute in so far as the stature and functions of this Institute are concerned.

One last word and I sit down. This Government and the Finance Minister claim that during all these years they have done so much for the welfare of the people and all that. There are intelligent people who understand and appreciate the herculean efforts. Still, if we make an assessment of the situation, you will find strong criticism against this Government, against the Ruling Party, among all sections of the people. Whether it is the rural area or the urban area, whether it is a top Government servant or a person lower down, whether a zamindar or a new tenant or a businessman—every one seems to be full of complaints. I have the least doubt still that the Congress Party would be returned with an overwhelming majority. But I do wish to warn the Government to take note of this fact. What is this discontent about? I wish that certain teams are appointed to have a real assessment of the discontent. We should know whether this discontent is going on only out of ignorance. What are the factors which go to make this discontent and what steps must we take to remove this discontent? Either we should take effective steps to remove this discontent or we should be able to make the people understand that there is no justification for this discontent. A complete assessment of the entire situation must be taken. Certain enquiries must be made. We must know why people feel it. After all, it is the first duty

of any democracy to understand the mind of the people. People must understand the Government and the Government must understand the people.

**Shri P. K. Deo:** (Kalahandi): Mr. Speaker, Sir, it would not be possible to do justice to this important Ministry in a limited time that is at my disposal. But at the same time I will try to make some random references to certain aspects of the working of this Ministry.

For a critical analysis of this Ministry, it is necessary to review the various sources of revenue and their contribution to the Central finances in the last ten years.

Now, coming to the custom revenue, let me deal with import first. In an inflationary phase, only essential development imports have to be sustained. But the scope for stepping up import taxes does not exist. For the next few years, the major imports will be capital machinery, essential raw materials, spare parts and foodgrains which will not offer any scope for increased revenue yield in this field of import duties. With the expansion of the public sector the import on Government account will necessarily increase and as they will be imported on Government account I think they would be exempted from custom duties.

Now, I come to export. A study of the export duties for the last ten years has shown that the contribution to the exchequer has been diminishing. In 1951-52, their share to gross revenue was 19.7 per cent. This was, of course, due to the uneasy boom of the World War II and the Korean War and this boom did not last long. In order to make Indian goods competitive in world market, in view of the pressure of inflationary forces, the export duties had to be withdrawn on many items of export. It is only tea which gives us an annual export duty of more than Rs. 11 crores. But the export duties on manganese had to be withdrawn to enable our indigen-

[Shri P. K. Deo]

ous products to compete with the exports from Latin America to Kenya and other African States. Similar is the case with other exportable commodities. Export duty which contributed 19.7 per cent. to the gross tax revenue in 1951-52 has dwindled down to a little over 2 per cent. of the total tax revenue as estimated in this year's budget. And I feel the pattern would not change unless there is an unexpected rise in the demand of our Indian goods in foreign markets. In view of these factors, a Finance Minister cannot look to customs revenue for financing our various ever-increasing developmental schemes of the State as envisaged in our Second Five Year Plan. So, the Finance Minister has to depend on various other sources of revenue.

Now, coming to the Excise duty, I find the excise duty has become a potential source of revenue and the yields have far exceeded the estimates made by the Taxation Enquiry Committee in 1954. There has been a progressive increase in the contribution of excise to the Central revenue from Rs. 68 crores in 1951-52 to Rs. 380 crores as has been budget for the year 1960-61. In this period we find that there has been a rise in the total gross revenue of the State also. If that were to be expressed in terms of percentage, the rise in the excise revenue has shown an increase of 347 per cent as against an increase of 63 per cent. in the gross tax revenue.

13.05 hrs.

[MR. DEPUTY SPEAKER in the Chair]

In the last ten years we have seen that the base of the excise has not been broadened but rather deepened as no new items were brought under excise taxation. There has been a novel feature in this year's taxation policy of the Government and 32 items have been brought under excise duty and the base of the excise duty has been broadened. The broadening of

the base of the excise duty will have a grave and serious impact on the living conditions of the common mass. In order of the magnitude of contribution to our Central tax revenue we find that items like sugar, tobacco, cotton cloth, motor spirit, steel ingots, etc. contribute not less than Rs. 10 crores each. It will ultimately hit the purse of the common man. If it could be said in retrospect, the estimate which was once made by the Taxation Enquiry Committee in 1954 that the excise duty could be raised by 45 per cent. has proved to be conservative. Rather, the increase, as I pointed out, is 374 per cent.

In this year's budget the Finance Minister wants to raise the entire additional tax revenue of Rs. 24 crores by levying the excise duty even though there is plenty of scope to raise the additional fund by direct taxes. He has resorted to indirect tax methods. He has rather broadened the base of the excise duty which will ultimately hit the common man.

Most of the items on which new excises have been imposed are inelastic in their demand and will ultimately enable the producer and the seller to pass the incidence of taxation to the consumer and the consumer would be hard hit and it will ultimately affect the cost of living which will ultimately influence the production cost, setting in train a vicious circle. The broad-basing of the excise and imposing them on various new items which are inelastic in their demand will affect the common man and, I think, this is a retrograde step towards socialisation.

Now, I come to deficit financing. This is another alarming feature that we have not been able to check the various inflationary forces though the capital outlay on the Plan has been cut down from Rs. 4800 crores to Rs. 4600 crores and there have been many cuts in the physical targets in the Second Five Year Plan. The

order of deficit financing has remained in tact at Rs. 1200 crores. So, I beg to submit that when our total outlay is being cut in the Second Plan period, there should have been the usual cut in our deficit financing also.

Another factor to be considered is the withdrawal from sterling balances. It was anticipated that during the Second Plan period Rs. 200 crores could be withdrawn from the sterling balance. But we have seen that it has increased in alarming proportion and Rs. 539 crores have been withdrawn from the sterling balances.

Sir, we are told that the figure of deficit financing would be Rs. 1200 crores. In view of the rise of 20 per cent. in the prices during the first four years of the Second Plan period, this rate of deficit financing is extremely dangerous and it will have an adverse effect on the saving stimulus. So much is being said about saving and the people are asked to save more, but I do not know why any man will save money to get the same money back with, say, about 4 per cent. interest after a lapse of ten years by which time the purchasing power of the rupee would have gone down and the money he gets back would be much less in actual value than the amount he had invested. So I feel that these new excise duties imposed will adversely affect the saving drive even though the prize bond scheme will have some marginal effect on the saving drive.

Deficit financing and rising prices necessitate the following things to be done: (1) radical measures to check non-productive expenses, (2) increasing loan targets, (3) stimulating saving, and (4) physical control and stabilisation of prices.

It is a good thing that our Government is giving serious thought to the question of stabilisation of prices. The National Development Council which is going to meet tomorrow, I am told, is going to discuss this very important

aspect of our economy, and I am sure something would be done.

The deficit financing proposed for this year is estimated at Rs. 153 crores. I think it is excessive in view of the rising trend in prices and dwindling sterling balances.

For the execution of the development programme the Government is resorting to additional taxation, but the deficit in the revenue account is an alarming feature, and whatever additional money is received by new taxation is diverted to meet the requirements of the administration and non-productive measures. The uncovered deficit of revenue account is more dangerous than deficit financing. The budget deficit for this year has been estimated at Rs. 60 crores in the revenue account. Sir, if you make a study of our budgetary position in the last four years of this Plan period you will see that in the first two years there was a surplus of Rs. 89 crores and Rs. 42 crores for the years 1956-57 and 1957-58 respectively, but for the years 1958-59 and 1959-60 there has been a deficit of Rs. 5 crores and Rs. 15 crores respectively. For this year, as I said, a deficit of Rs. 60 crores is estimated. This will illustrate that the Government expenditure on revenue account is increasing at a faster rate than the resources available. The only way, therefore, to reduce this deficit is either by fresh taxation or by decreasing our expenditure.

Sir, the Government has resorted to the first alternative, that is, to make up the deficit in the revenue account by increasing additional taxes. The rise in Government expenditure is indicated by the fact that under the heading "Civil Administration", the revised estimate of last year was Rs. 233.4 crores. It has been estimated that for this year the expenditure will be of the order of Rs. 267.8 crores—an increase of Rs. 34 crores. Similarly, under the heading "Miscellaneous" whereas the revised estimate

[Shri P. K. Deo]

for last year was Rs. 108 crores, this year it has been estimated at Rs. 142 crores—an increase of Rs. 34 crores. Again, in the case of "Defence" it shows an increase of Rs. 28 crores, "Extraordinary items" Rs. 11 crores and "Debt Services" Rs. 9 crores. The increase in expenditure under the heads "Defence" and "Debt Services" is inevitable taking into consideration the new situation that has developed in our northern border. But there is plenty of scope to reduce the expenditure under the heads "Civil Administration", "Miscellaneous" and "Extraordinary items". Sir, taking into consideration all these facts, I suggest that the Government should give serious thought to curtail unnecessary expenditure as far as possible.

Now, I would like to say a few words about the recommendations of the Direct Taxation Enquiry Committee. One of its major recommendations was to raise the taxable limit of low-income groups. The Committee has pointed out that the amount of time and energy spent on small cases appears to be totally disproportionate to the revenue yields therefrom. According to the All-India Revenue Income-tax Statistics for 1957-58, we find that 3,60,000 cases were for income below Rs. 7,500 out of 673,000 effective assessed cases and the revenue raised was only a paltry sum of Rs. 2.40 crores, that is, one per cent of the total revenue of Rs. 22 crores, the total receipt under the head "Income-tax". This shows that the effort made in the assessment of these cases is out of all proportion to the revenue involved, as the procedure involved to assess the income on the part of the authorities is just the same irrespective of the income group. Whether the income is small or the income is big, they have to go through the same procedure and it involves lots of time and energy.

The Tyagi Committee also recommended that the procedure of assessing the income-tax for the small income

groups should be simplified. But a dissenting note has been given by Shri Parekh. He has suggested to raise the income-tax limit from Rs. 3,000 to Rs. 4,200 for individuals and Rs. 8,400 in the case of undivided Hindu families. According to him, this will lessen administrative burden but will not affect much the tax revenue of the State. I request the Government to give their serious consideration over this question and see what they can do in this matter.

I would like to point out here a few things regarding the control of our expenditure. As I pointed out earlier, control of our expenditure is absolutely necessary. We should be sure that every naya paisa spent is well spent. For this, we have given a constitutional status to our Auditor-General who can look into our expenses and comment on them without any frown or favour from any quarter. In all humility, Sir, I beg to state that since the placing of the Auditor-General's Report on Defence Expenditure on the Table of the Sabha on 8th April 1960, an unfortunate controversy has developed, and if newspaper reports are to be believed, certain Members of the House approached the Prime Minister in this regard. That, I beg to submit—I do not attribute any motive—may be to undermine the constitutional status of the Auditor-General. Such an attitude may develop to such a situation that the Auditor-General may feel helpless in the discharge of the duties entrusted to him under the Constitution. Especially in the interests of democracy, it is high time that the Auditor-General should be assured of his independence, and the duties and responsibilities of the executive towards the Auditor-General should be fully clarified.

13-21 hrs.

[SHRI MULCHAND DUBE in the Chair]

Coming to the question of investments by the Life Insurance Corporation of India, I would like to draw

the attention of the House to the statement of Shri A. Subbiah given to the press, explaining his reasons for his resignation from the LIC investment administration and at the same time, alleging serious charges against the investment of the LIC. I beg to submit that this matter needs careful investigation and I hope that the Finance Minister will go into it and explain to the country and to this House so that we can all be assured that everything is O.K. in the field of investment of the LIC.

Lastly, I come to the question of financial settlement with Pakistan. I beg to submit that the talks that we have had so far do not seem to be encouraging. I would like to have some assurance from the Finance Minister as to what should be done if Pakistan takes a stubborn attitude. What should we do in that case? Shall we go to the World Court or shall we apply sanctions in the commercial dealings? Something should be done regarding the financial settlement with Pakistan.

Lastly, I would like to emphasise the need for the stabilisation of prices to which I have made a reference earlier. The stabilisation of prices is the most important thing and serious thought should be given to this question.

**Shri Bangshi Thakur** (Tripura—Reserved—Sch. Tribes): Mr. Chairman, Sir, I would like to draw the attention of the hon. Finance Minister to some important matters so far as Tripura is concerned. In Delhi we are buying sugar at the rate of Re. 1-1-0 per seer, but in Tripura the price has gone up to about Rs. 2 per seer. If questions are put about the exorbitant price, prompt answer given is that the supply of sugar by the wholesale merchants to the retail merchants is inadequate and also the price asked for by them is higher

than the controlled price. Under the existing Act or order, only the wholesale merchants have to sell sugar at controlled prices. But there is no imposition on retail merchants. There has to be such an imposition on the retail merchant also. As it is, who is responsible? It is for the Government to find out the responsibility on whom it should lie and then to solve the problem. I request the hon. Minister to see to this aspect of the matter.

Another point is about the new taxes that have been imposed on petroleum products and motor tyres etc. It is well known to the Government that Tripura depends mainly on motor service for its imports and exports and conveyance. So, these new taxes are telling upon the people of Tripura very seriously. Further, motor tyres of all descriptions are not available often except in the black market. So, I would request the hon. Minister to see to this matter also.

My third point is about the tea industry in Tripura which is the only paying industry there. The Government is also giving aid by giving financial help through loans and also subsidies for promoting the exports. But the condition of the tea gardens in Tripura is not satisfactory. Why is this so? I request the hon. Minister to look into this matter and solve the problem.

Lastly, the Indo-Pakistan talks about train services to India and Pakistan through these respective countries are in progress. I request the Government of India to see that the people of Tripura get the facilities of travelling by railway as before, from Tripura to Calcutta and so to the rest of India, through Akhaura, Bhairab Bazar, and Darsana to Sealdah.

श्री० रणबोर सि० (देवता) : सभा-  
पति महोदय, इस मन्त्रालय की ओर से जिनके

[जी० रणवीर सिंह]

पर जो चर्चा हो रही है, उसमें भाग लेने के लिये जो आपने मुझे समय दिया है, उसके लिये मैं आपका धन्यवाद करता हूँ। मैं रिजर्व बैंक, स्टेट बैंक ऑफ़ एल० आई० सी० के बारे में ही कुछ निवेदन करना चाहता हूँ। आज से १२-१३ साल पहले इस देश के अन्दर—इसको चाहे लोगों का दबाव कहिये या लोगों की भावना का राज्य के ऊपर असर नहीं होता था, यह कहिये—रिजर्व बैंक इस तरह से चलता था कि लोगों की परवा ही नहीं करता था। इम्पीरियल बैंक के हिस्से भी जब हमने खरीदे तो जो उनकी फंस वैन्यू थी उसका चार गुना और पांच गुना रुपया दे करके खरीदे थे। यह इसलिये किया गया था कि रिजर्व बैंक और स्टेट बैंक देश के हित के कार्य करें। मैं मानता हूँ कि इन चीजों को चलाने के लिये जिस तरह के पहले लोगों के ख्याल हुआ करते थे, उसी तरह से आदमियों की नियुक्तियां होती थीं। पहले बड़ी बड़ी इंस्टीट्यूशन्स के मुफ़ाद ही मद्देनज़र रखे जाते थे और उसी को मद्देनज़र रखते हुए जो भी बड़े बड़े काम होते थे, किये जाते थे और यह कुदरती बात भी थी। लेकिन आज के बदले हुए ज़माने में तो ऐसी बात नहीं होनी चाहिये थी। आज भी यही चीज़ होती दिखाई दे रही है। आज भी आप अगर डायरेक्टरशिप को देखें तो आप को पता चलेगा कि एक भी ऐसा आदमी उसमें नहीं है जो देश की ८३-८४ प्रतिशत आबादी के साथ सीधा सम्बन्ध रखता हो या उसका टेढ़ा भी उससे सम्बन्ध हो।

श्री बजरज सिंह (फ़िरोज़ाबाद)  
टेढ़ा भी ?

जी० रणवीर सिंह : टेढ़ा लूटने के लिये तो हो सकता है, जिसे एक्सप्लायटेशन कहते हैं.....

श्री बजरज सिंह : फिर भी आप कांग्रेस में मौजूद हैं ?

जी० रणवीर सिंह : रिजर्व बैंक के जो डायरेक्टर्स हैं, उनके में नाम आपको बतलाना चाहता हूँ। उनके नाम हैं :—

Shri Kasturbhai Lalbhai, Shri B. M. Birla, Shri Shri Ram, Shri C. R. Srinivasan, Shri J. R. D. Tata, Shri D. R. Gadgil, Shri K. C. Mahindra, Shri D. N. Mitra, Shri B. H. Zaidi and Shri G. Parameswaran Pillai.

और बाकी गवर्नमेंट की तरफ से नामिनेटिड हैं। इसी तरह से स्टेट बैंक का भी हिसाब है और उसके डायरेक्टर्स भी इसी तरह के हैं। उसमें भी बड़े बड़े कैपिटलिस्ट हैं। अब आप देखें कि इसका असर क्या पड़ता है ? जो असर पड़ता है, वह अगर आप हिसाब किताब को देखें तो साफ़ जाहिर हो जाएगा। जो नक्शा है, वह साफ़ जाहिर हो जाता है और आप स्टेट बैंक आफ़ इण्डिया के बारे में सेंट्रल बोर्ड आफ़ डायरेक्टर्स की रिपोर्ट १९५९ को देखें। उसके अन्दर एडवार्सिस के बारे में लिखा हुआ है :—

"Debts due by companies or firms in which the Directors or Local Board Members of the Bank are interested as directors, partners or managing agents or, in the case of private companies, as members: Rs. 43,78,72,500.68.

Debts due by Directors or Local Board Members or Officers of the Bank or any of them either severally or jointly with any other persons: Rs. 928,755.88.

Maximum total amount of advances, including temporary advances made at any time during the year to Directors or Local Board Members or Officers of the Bank or any of them either severally or jointly with any other persons: Rs. 11,91,419.55".

13.29 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

उस हिसाब के साथ साथ भ्रगर आप देखें कि जो ८० परसेंट से अधिक आबादी देहातों में रहती है, उस रूरल क्रेडिट के बारे में इसने क्या किया है, तो आपको बड़ा आश्चर्य होगा। लीड मार्टगेज बैंक के डिबैंचर्स खरीदने का जहां तक ताल्लुक है, मैं समझता हूँ कि वह एक नई चीज हुई है और वह इसलिये कि स्टेट बैंक पर देश के देहातों के लोगों और उनके नुमाइन्दों का असर जरूर पड़ा है। लेकिन यह चीज कहां तक पहुंच पाई है, इसका आप भ्रन्दाजा लगायें। इन डायरेक्टर्स का वास्ता ऐसी कम्पनियों से है जिन को कि करोड़ों रुपया दिया गया है। लेकिन यहां पर लोगों के लिये उन की संस्थाओं के इन्होंने ७६ करोड़ ही के डिबैंचर्स खरीदे हैं। जहां तक कोआपरेटिव प्रासेसिंग सोसाइटीज का ताल्लुक है, इनको जो पैसा दिया गया है वह २ करोड़ २१ लाख दिया गया है। इससे ही भ्रन्दाजा लगाया जा सकता है कि कितना जरूरी है कि डायरेक्टर्स को बदला जाए। इन को बदलने के लिये भ्रगर हमें कानून में भी तरमीम करनी पड़े तो वैसे करने के लिये भी मेरी राय में वक्त आ गया है।

मैंने अब तक स्टेट बैंक के आंकड़े आपके सामने रखे हैं। अब मैं आपके सामने रिजर्व बैंक के आंकड़े रखना चाहता हूँ।

श्री त्यागी : इन आदमियों की वजह से क्या कुछ पालिसी में फर्क पड़ता है ?

श्री ० रणबीर सिंह : मैंने आपको बतलाया है कि इन डायरेक्टर्स के जिन कम्पनियों में हिस्से हैं, उनको कितना एडवांस किया गया है। आप उसका टोटल कर लीजिये और आप को पता चल जाएगा कि कितना एडवांस उन कम्पनीज को किया गया है। ४३ करोड़ ७८ लाख ७२ हजार ५०० रुपये का एक ही एडवांस मैंने बता दिया है। इसके मुकाबले में मार्टगेज बैंकों के इन्होंने जो डिबैंचर्स खरीदे हैं वह सिर्फ ७६ करोड़ के ही खरीदे हैं।

इसी तरह से जो कोआपरेटिव प्रासेसिंग सोसाइटीज हैं उनको दो करोड़ से कुछ अधिक दिया गया है। मैं इन सारी फिगर्स को दुबारा कोट करना नहीं चाहता हूँ।

मैं कहना चाहता हूँ कि रिजर्व बैंक का जो खाता है, वह भी कुछ ऐसा ही है। वहां पर भी इन बड़े बड़े लोगों का असर है। लीडयूल्ड बैंक को जो पैसा एडवांस किया गया है रिजर्व बैंक की तरफ से १६५८-५६ में वह ५१६-५६ करोड़ किया गया है। इसके मुकाबले में तमाम देश के भ्रन्दर स्टेट कोआपरेटिव बैंक जो है या दूसरे कोआपरेटिव बैंक हैं, उनको इसी साल में ७५-२८ करोड़ ही एडवांस किया गया है।

Shri D. C. Sharma (Gurdaspur): You want the Reserve Bank to be with the Agriculture Ministry?

Ch. Ranbir Singh: Unfortunately, the Reserve Bank is with the Finance Ministry. Had it been with the Agriculture Ministry, I would have been happy and the results would have been different. That is the case for which I am pleading.

उपाध्यक्ष महोदय, शर्मा जी ने मुझे एक भ्रन्छी बात की याद दिला दी है। मेरे दिल में यह बात नहीं थी। अब तो एक ही रास्ता मेरी समझ में आता है। पहले मैं समझे हुआ था कि शायद डायरेक्टर्स को बदलने से ही काम चल जाएगा, लेकिन अब शर्मा जी का ख्याल है कि शायद वित्त मन्त्रालय से निकाल कर खाद्य और कृषि मन्त्रालय के तहत इन दोनों बकों को कर दिया जाए, तभी देश का सुधार हो सकता है। यह बात मुझे पहले नहीं सूझी थी।

मैं आप से निवेदन करना चाहता हूँ कि जहां तक पैसे का ताल्लुक है हमने यह फैसला कर रखा है कि देहातों में हम उसे सिर्फ कोआपरेटिव्स की मार्फत ही देंगे और यही हमारी हमेशा कोशिश रहती है। १६५७-५८ में जो जांच की गई थी उस जांच के नतीजे के तौर पर जो चीज सामने आई, उसे रिजर्व



[श्री० रणवीर सिंह]

बैंक ने अपनी रिपोर्ट में नोट कर दिया है। उसको भी मैं भ्रायको पढ़ कर सुनाना चाहता हूँ। उसमें कहा गया है :—

“Unfortunately, of the societies which were audited in 1956-57, only 16 per cent were A and B class societies, i.e., those which could be regarded as well run or reasonably well run; 16 per cent were classified as D and E, that is to say they were hopeless and on the verge of liquidation. The large majority of societies belonged to the C class, that is to say, were mediocre societies which were functioning in a weak and haphazard manner and having heavy arrears.”

उपाध्यक्ष महोदय, यह चीज मैंने भ्रायको इसलिये पढ़ कर नहीं सुनाई है कि मुझे कोप्रोप्रेटिव सोसाइटीज के खिलाफ कोई शिकायत है। बल्कि मैं समझता हूँ कि जब तक इन सोसाइटीज को मजबूत नहीं किया जाता है तब तक हमारा काम नहीं चल सकता है। कोप्रोप्रेशन मिनिस्ट्री की रिपोर्ट में इन सोसाइटीज के बारे में लिखा हुआ है कि जो अच्छी सोसाइटीज हैं, जो ए० और बी० क्लास को सोसाइटीज हैं, उनकी तादाद २२,००० है। इन २२,००० सोसाइटीज में से कोई ७,००० सोसाइटीज ऐसी हैं जिन को कि लार्ज साइज कोप्रोप्रेटिव सोसाइटीज कहा जाता है और जिन में सरकार के भी हिस्से होते हैं। रूरल क्रेडिट सर्वे के बारे में रिजर्व बैंक की जो कमेटी बनी थी उस कमेटी ने सिफारिश की थी कि इनके शोर्स के अन्दर सरकारी पार्टिसिपेशन होना चाहिये, हिस्से सरकार को खरीदने चाहियें ताकि ये सोसाइटीज मजबूत हो सकें, अपने पांवों पर खड़ी हो सकें और देश के अन्दर तेजी से काम हो सके। मुझे मालूम नहीं कि प्लानिंग कमीशन जो कि हिन्दुस्तान के लिये बहुत अच्छी अच्छी स्कीमें बनाता है, उसकी समझ में यह बात क्यों नहीं आई कि इन सोसाइटीज के शोर्स के अन्दर पार्टिसिपेशन हो। उसने

कह दिया कि यह चीज गलत है और भ्राय सरकार किसी सोसाइटी के हिस्से न खरीदे। उसने कह दिया कि ऐसी कोई बात नहीं की जा सकती है जिससे कि रिजर्व बैंक दिवालिया हो जाए और यदि इस तरह को कोई सलाह दे तो उसको कबल नहीं किया जा सकता है। इस तरह से एक तरफ तो दिवालिये होने का डर दिखाया जाता है और दूसरी तरफ जो सलाह रिजर्व बैंक की है, उसको भी माना नहीं जाता है। मैं समझता हूँ कि २२,००० सोसाइटीज में से ७,००० जो हैं वे लार्ज साइज सोसाइटीज हैं, वे ऐसी हैं जो रिजर्व बैंक द्वारा नियुक्त कमेटी की सिफारिशों को अमल में लाया जाने के बाद, जिन के शोयर कैपिटल हिस्से की खरीद की गई है। बाकी जो सोसाइटीज बचती हैं वे १३,००० के करीब ही बचती हैं और ये १९१३ से बनी शुरू हुई है। इस हिसाब से एक साल के अन्दर एक हजार भी सोसाइटीज नहीं बनी होंगी। मैं तो यहां तक कहने के लिये तैयार हूँ कि एक हजार भी नहीं बल्कि सैकड़ों ही बनी होंगी जो कि इस लायक हो सकें कि उनको रुपया देना ठीक समझा जा सकता हो।

मैं पूछना चाहता हूँ कि हमारा मंशा क्या है? देहातों की तरफकी के लिये रुपया रिजर्व बैंक देना चाहता है या नहीं देना चाहता है? एक बार तो रिजर्व बैंक की ही सलाह होती है कि ये सोसाइटीज ही इस लायक नहीं हैं कि उनके ऊपर एतबार किया जा सके लेकिन जब दूसरी बार रिजर्व बैंक की समझ में यह चीज आ जाती है कि इन सोसाइटीज को कैसे मजबूत किया जा सकता है, कैसे चालू रखा जा सकता है, कैसे ये एतबार लायक बन सकती हैं और ऐसा करने के लिये प्रापोजल्स सामने रखी जाती हैं कि सरकार उनके हिस्से खरीदे तो उन प्रापोजल्स को, उस सलाह को प्लानिंग कमीशन मंजर नहीं करता है। यहां जिस ढंग से कहा गया, उस ढंग से तो मैं नहीं कहना चाहता, लेकिन एक बात ब्रॉ

करना चाहता हूँ कि सोसायटियों के नाम पर सोसायटियों को मारने की यह कोशिश है। भ्रगर हिसाब किताब लगा कर देखा जाय कि भ्राज इस देश के भ्रन्दर जितने भी बैंक्स हैं, शेडयूल्ड बैंक्स हैं, उनके जो एडवान्सेज हैं वह कोई २०० करोड़ से ऊपर के हैं, वह भ्रन्दरजन ६२३ करोड़ ६० के एडवान्सेज दूसरे सेक्टर को, उनको भ्राप शहर का सेक्टर कहिये, नान ऐग्रिकल्चर सेक्टर कहिये, देते हैं। इसके मुकाबले जो देहात का सेक्टर है, ऐग्रिकल्चर सेक्टर है, जो भ्राज देश की एकानमी और इस वित्त मन्त्रालय को कामयाबी से चलाने का सबसे अच्छा ढंग बन सकता है, उसके लिये एक मीन्स बन सकता है, इसके लिये मैं ने भ्राप को दिखलाया कि सिर्फ ७६ करोड़ ६० ही दिये जाते हैं। यहाँ पर जो शहर का सेक्टर है या नानऐग्रिकल्चर सेक्टर है, उसकी हमदाद के लिये तमाम देश के शेडयूल्ड बैंक्स हैं, तमाम देश के नानशेडयूल्ड बैंक्स हैं। इसके भ्रलावा रिजर्व बैंक का खाता भी भ्रापके सामने पेश किया गया, स्टेट बैंक का खाता भी पेश किया गया, तो मैं नहीं समझता कि हमारी यह मंशा हो सकती है या वित्त मन्त्रालय की यह मंशा हो सकती है कि देहात तरक्की न करें। उसका तरक्की करना बहुत जरूरी है और यह सदन मानता है, वित्त मन्त्रालय भी मानता है। लेकिन उसको हम भ्रागे कैसे चलायें, इसके ऊपर सोच विचार करना बहुत आवश्यक है। रिजर्व बैंक ने मैक्सिमम क्रेडिट लिमिट रखने का जो फार्मूला बनाया है वह फार्मूला यह है कि जितना शेभर कैपिटल है या उनका भ्रोन फण्ड है, रिजर्व फण्ड वगैरह जो है, उनका पैसा जो है, उसका भ्रः गुना मल्टिपल रिजर्व बैंक कर्ज के तौर पर दे सकता है। लेकिन बदकिस्मती यह है कि उसके भ्रन्दर जो देहात की तरक्की में जो बाटलनेक बन गया है वह यह है कि इसका हिसाब जब बैंक लगाता है, तब गांव की कोभ्रापरेटिव सोसायटी के हिस्सों व रुपयों

का बल्कि नहीं लगाती। स्टेट कोभ्रापरेटिव बैंक्स के हिस्सों और पैसों का हिसाब लगाया जाता है भ्रांकड़ों के हिसाब से जितनी हमारी देश की कोभ्रापरेटिव सोसायटीज हैं उनका शेभर कैपिटल २८.२२ करोड़ ६० का है और जो उनके भ्रपने रिजर्व और भ्रदर फण्ड्स हैं वह १४.१५ करोड़ हैं। सारा मिल कर ४२.३७ करोड़ बैठता है भ्रगर भ्रपने फार्मूले को रिजर्व बैंक बदल दे और उन्होंने जो लिमिट मुकर्रर की है वह लिमिट एक्सेस बक का शेभर कैपिटल या उनका जो भ्रोन फण्ड है उसका हिसाब रख कर नहीं करे बल्कि देश के भ्रन्दर जिन को हम बढ़ावा देना चाहते हैं, जिनका नाम सविस कोभ्रापरेटिव है, उनके शेभर कैपिटल और उनके भ्रोन फण्ड के हिसाब से की जाये तो इस देश के भ्रन्दर रिजर्व बैंक भ्रपने उस फार्मूले पर रहते हुए २५४.२२ करोड़ रुपया देश के भ्रन्दर करजा बढ़ा सकता है। भ्रापको यह जान कर ताज्जुब होगा कि मीडियम टर्म लोन देने के लिये जो फण्ड क्रिएट किया रिजर्व बैंक ने, जिसका नाम है नैशनल ऐग्रिकल्चर क्रेडिट लांग टर्म भ्रापरेशन फण्ड, उसके भ्रन्दर भ्राज ३० करोड़ ६० का क्रेडिट है। ३० करोड़ ६० का क्रेडिट होने के बाद जो भ्राज वहाँ पर एडवान्सेज हैं वह १४ करोड़ ६० से कुछ ऊपर हैं। इसी तरह से जो दूसरा नैशनल ऐग्रिकल्चर क्रेडिट स्टैबिलाइजेशन फण्ड है, जो कि ४६ बी धारा की तहत बना है उसका ३०-६-५६ को ४ करोड़ ६० का क्रेडिट था। लेकिन भ्राज देश के भ्रन्दर मीडियम टर्म लोन.....

उपाध्यक्ष महोदय : भ्रब भ्राप का समथ समाप्त हो गया।

श्री ० रघवीर सिंह : मुझे ऐग्रिकल्चर पर बोलने का बहुत कम समय मिला और कोभ्रापरेटिवव पर बिल्कुल नहीं मिला। मैं दरुबास्त कर्कगा कि यह बहुत भ्रह्म मसला है कि हम कितना पैसा इसके लिये दे दें

[चौ० रणवीर सिंह]

घर इससे देश की तरक्की हो सकती है, भनाज भी बढ़ सकता है ताकि दूसरे देशों के ऊपर हमारा भरोसा ज्यादा न करना पड़े।

उपाध्यक्ष महोदय : बढ़ाइये भनाज अगर आप बढ़ा सकें, मैं भी आप को वकत दूंगा।

चौ० रणवीर सिंह : मैं अर्ज कर रहा था कि मीडियम टर्म लोन जो सन १९५८-५९ में सैंकशन हुए वह ४.५२ करोड़ ६० के थे। अब सवाल यह है कि हालांकि उनका फार्मूला है कि छः गुना रुपया देना चाहिये, ४ गुना शार्ट टर्म लोन पर देना चाहिये, एक गुना वीविंग कोआपरेटिव सोसायटीज बगैरह के लिये देना चाहिये और १ गुना मीडियम टर्म लोन्स देने चाहियें, अगर उसी हिसाब से चलें, जैसा मैंने कहा कि वह प्रपेक्स बैंक या सेंट्रल बैंक के शेअर कैपिटल को पकड़ कर न चलें, सर्विस कोआपरेटिव के कैपिटल को पकड़ कर चलें तो इस देश के ग्रन्दर ४२.३७ करोड़ ६० इस फार्मूला के हिसाब से मीडियम टर्म लोन के रूप में दिया जा सकता है।

इसी तरह से काटेज इंडस्ट्री के बारे में अर्ज करना चाहता हूँ। जहाँ तक उसके आगे बढ़ाने का वास्ता इस देश के ग्रन्दर है, मैं कहना चाहता हूँ कि हजारों करोड़ ६० बड़े बड़े कारखानों को सामान खरीदने के लिये या उन को गहने करने के लिये दिया जाता है, लेकिन जहाँ तक काटेज इंडस्ट्रीज का ताल्लुक है, वहाँ पर सिर्फ ४ या ५ करोड़ ६० दिया गया। आप को उस को भी उसी हिसाब से मानना चाहिये, लेकिन उसमें इतना फर्क करें कि सर्विस कोआपरेटिव के शेअर कैपिटल, ग्रोन फण्ड का हिसाब लगाते हुए मैक्सिमम क्रेडिट लिमिट मुकर्रर करे। ऐसा किया जाता है तो उनको भी ४२.३७ करोड़ रुपया कर्जा दिया जा सकता है। हमारे देश के देहात जो हैं वह वित्त मन्त्रालय, रिजर्व बैंक, स्टेट बैंक, प्राई के भिखारी नहीं बनना चाहते। वह

सिर्फ कर्जा चाहते हैं, जो कि उन का हक है। हमारे देहात भी इस देश के हिस्से हैं। आज देश में कोआपरेटिव बैंक बने हैं। अगर दूसरे तरह के बैंक बनते, शेड्यूल्ड और नान शेड्यूल्ड बैंक्स बनते तो उनमें बितना रुपया उन को मिल सकता, कम से कम उतना रुपया पाने के हमारे देहात बरूर मुस्तहक हैं।

इसी तरह मुझे मालूम है कि बम्बई के ग्रन्दर जो शुगर कोआपरेटिव फैक्ट्रीज हैं रिजर्व बैंक उनको बैंक रेट के हिसाब से कर्जा देता है, ४ फी सदी के सूद के हिसाब से कर्ज देता है। २ करोड़ ६० का जो मैक्सिमम क्रेडिट सैंकशन हुआ है वह सिर्फ बाम्बे स्टेट के लिये हुआ है। अगर रिजर्व बैंक बम्बई स्टेट कोआपरेटिव बैंक को कर्जा दे सकता है तो मुझे मालम नहीं कि पंजाब को रुपया क्यों नहीं दे सकता मुझे पता नहीं है कि पंजाब के स्टेट कोआपरेटिव बैंक ने ही कर्ज के लिये अर्जी नहीं दी या कि पंजाब स्टेट ही इस बैंक का रुपया कर्ज लेना सही नहीं समझती, लेकिन बहरहाल वहाँ पर जो तीन शुगर कोआपरेटिव फैक्ट्रीज हैं उन को वह सहूलियतें नहीं हैं। बम्बई की शुगर फैक्ट्रीज को जो सहूलियतें हैं वह आज पंजाब की शुगर फैक्ट्रीज को मिलनी चाहियें। उनको भी ४ परसेन्ट के सूद पर कर्जा मिलना चाहिये।

इसके अलावा मैं रिजर्व बैंक और स्टेट बैंक से यह प्रार्थना भी करना चाहता हूँ कि देश का पार्टीशन हुआ, पंजाब का सूबा बटा। पंजाब सूबे के बटने से नतीजा यह हुआ कि हमारे पंजाब के ग्रन्दर जो होशियारपुर सेंट्रल कोआपरेटिव बैंक है उसका काफी सरमाया पाकिस्तान में रह गया। जो भी नतीजा हुआ वह तो एक कुदरती बात थी उसके लिये। उसकी मदद के लिये स्टेट बैंक को आगे भाना चाहिये ताकि वह अपना काम बढ़ा सके। आप को ताज्जुब होगा कि होशियारपुर सेंट्रल कोआपरेटिव बैंक लोगों को २ परसेन्ट के ऊपर कर्जा देता है जितना कि

हमारा रिजर्व बैंक भी नहीं दे सकता । लेकिन अब उसकी शक्ति कम है क्योंकि देश का पार्टीशन हुआ । उसका रुपया वहाँ फंस गया, तब भी जो बैंक अपने मेम्बरों को २ परसेन्ट सूद पर रुपया दे सकता है तो मैं समझता हूँ कि देश का बटवारा हो जाने से उसको जो घाटा पड़ा है उसको स्टेट बैंक और रिजर्व बैंक को सन्विडी देकर पूरा करना चाहिये, जब भी पंजाब का रुपया उधर से मिले वह उसके खाते में जमा हो जाये लेकिन अब जो घाटा है उसको स्टेट बैंक और रिजर्व बैंक पूरा करें ।

उपाध्यक्ष महोदय मुझे मालूम नहीं कि इसके अन्दर वित्त मन्त्रालय का कोई हाथ है या जो एडमिनिस्ट्रेटिव मिनिस्ट्रीज है उसका कोई हाथ है । जितनी भी स्कीमें जिनका कि ताल्लुक देहात से है, रूरल वाटर वर्क्स स्कीम के ऊपर जो रुपया खर्च होता है वह फस्ट फाइव इयर प्लान में जितना रक्खा गया है वह फस्ट फाइव इयर प्लान में खर्च नहीं हुआ और न ही वह सेकेंड फाइव इयर प्लान में खर्च होने वाला है । इस तरीके से पंचायत और कोम्पारेटिविज का जितना रुपया सीधा देहात में लगने वाला है तो वह खर्च कम होगा । हो सकता है कि उस में एडमिनिस्ट्रेटिव मिनिस्ट्रीज का भी कसूर हो लेकिन मुझे तो ऐसा लगता है कि हमारे कृषि मन्त्री महोदय की बात कोई सुनता नहीं है । अब यहाँ पर बहुत अच्छे और मजबूत फूड एण्ड एग््रीकल्चर के मिनिस्टर हैं लेकिन उन्होंने भी इस चीज को तस्लीम किया कि वे भी कृषि की उन्नति के लिये वित्त मन्त्रालय का सहयोग हासिल करने में असमर्थ रहे हैं । अब उनके मुकाबले में तो वह स्टेट्स मिनिस्टर्स शायद और भी कमजोर हैं और पता नहीं कि उनका कागज प्लानिय कमीशन में रूक जाता है या वित्त मन्त्रालय में धाकर रूक जाता है जो कि रुपया खर्च नहीं हो पाता है . . . . .

उपाध्यक्ष महोदय : अब तो माननीय सदस्य को खत्म करना चाहिये ।

चौ० रणबीर सिंह : उपाध्यक्ष महोदय, बस मैं एक बात कह कर समाप्त किये देता । स्टेट बैंक और रिजर्व बैंक बड़े बड़े कारखानों और छोटे छोटे कारखानों की इमदाद के लिये कर्ज देते हैं । देश में खेती की पैदावार बढ़ाने के लिये स्टेट्स गवर्नमेंट को कर्ज प्रादि देकर प्रोत्साहन दिया जा रहा है । आज पंजाब स्टेट गवर्नमेंट ने एक करोड़ एकड़ जमीन को पानी बढ़ा लिया है । उसके वाटर लेबल के अन्दर फर्क घा गया है । तीस लाख एकड़ जमीन ऐसी है अर्थात् ३३ परसेन्ट जमीन ऐसी है जिसकी कि पैदावार के अन्दर फर्क पड़ा है और कम हो गया तो मैं समझता हूँ कि जैसे और इंडस्ट्रीज के लिये राज्य सरकारों को स्टेट बैंक कर्जा दे रहा है उसी तरह से इस खेती के प्रोत्साहन के वास्ते कर्ज देने की व्यवस्था की जाय और रिजर्व बैंक और स्टेट बैंक स्टेट गवर्नमेंट्स को इस वाटर लीगिंग को रोकने के वास्ते कर्ज देना शुरू करें ।

Shri Sugandhi (Bijapur North): I will confine myself to the cut motions that I have moved regarding the grants made to the Indian Institute of Public Administration. Up till now, nearly Rs. 53.37 lakhs have been paid to this Institute and another Rs. 10,84,000 have been provided in the budget in the current year. Out of these grants, buildings have been built there, especially a main building and a hostel. In the main building there is sufficient accommodation for officials but most of it is empty. I am saying these things because these Rs. 10,84,000 appear to have been provided for having an auditorium. That is why I have moved my cut motion that it should be reduced to Rs. 11,000.

There are large hostel rooms but almost all of them are empty. I do not know specially what benefit has been derived by the Government after spending so much money as far as the contribution of this Institute in supplying proficient administrators is concerned. I for one do not feel any lack of proficiency as far as our administrators are concerned. What is

[Shri Sugandhi]

lacking is other things, that is, the moral standard that should come from this training.

The other day when answering supplementary questions the hon. Deputy Minister told us that this Institute has been recognised by the Government. But a reference made to the UPSC reveals that it has not been recognised. I do not think there is any utility value as far as this institution and the money that we are spending over it are concerned. The private students will have to waste almost two years for having training in this Institute but there is no prospect for them in getting any exemptions when recruitment is made to Government services, even in age limits. It would be a bar as far as the age limit is concerned because they have to waste two more years there.

As far as the officer-students are concerned, no State has taken benefit of it except one or two States. So, it is a gross waste. I think the Finance Ministry which has got its own committee, called the Special Reorganisation Unit, which is trying to advise the other ministries as how to effect savings in their administrative expenditure, while it is advising others it is itself wasting over this futile institution lakhs of rupees. That was my aim in moving those cut motions.

I hope, to economise the Government will accept those cuts.

Lastly, I want to say one thing about the extra tax levied on diesel oil and small engines meant for pumping water. Last year due to the rise in the tax, the grow-more-food scheme has already been retarded. This year it would be rather suicidal if no provision is made to refund what is taken as tax on this from the agricultural sector whether it is used for pumping water or for any mechanical operation employed in agriculture.

श्री नू० चं० जैन (कैथल) : उपाध्यक्ष महोदय, वित्त मन्त्रालय की डिमाण्ड्स फोर ग्रॉन्ट्स पर बोलते हुए सब से पहले तो मुझे मन्त्री महोदय को कई अच्छी बातों के लिये बधाई देनी है। खास तौर पर उन्होंने अपने साल रवां के बारे में जो रिपोर्ट पेश की है मुझे खुशी है कि चन्द सफों में ही ५०-५५ सफों में ही उन्होंने अपनी मिनिस्ट्री की कारगुजारियों के बारे में इतने हालात और इतनी फीगर्स दे दी हैं कि जिससे कोई भी शक्त्स बड़ी अच्छी तरह से अंदाजा लगा सकता है कि इस मिनिस्ट्री के पास कितने अहम काम करने को थे और उन अहम कामों को उन्होंने किम् तरीके से सरअंजाम देने की कोशिश की है। जितनी अहम यह मिनिस्ट्री है अच्छा होता कि इसकी डिमाण्ड्स पर बहस होते वक्त दूसरे मुहकमों के मिनिस्टर्स भी यहां पर मौजूद होते और खास तौर पर प्लानिंग मिनिस्टर का होना मेरी राय में बड़ा जरूरी है। अभी तो वह यहां पर थे। अब वे चले गये हैं। उनका सबस्टीच्यूट यहां कोई होना चाहिये मैं ऐसा महसूस करता हूं।

Pandit K. C. Sharma (Hapur): The hon. Deputy Minister is there.

श्री नू० चं० जैन : डिप्टी मिनिस्टर तो इस मन्त्रालय के हैं। मैं इस वजह से उस प्वाएंट को कह रहा हूं कि इस मुहकमे का ताल्लुक तो दूसरे मुहकमाजत से है और खास तौर पर प्लानिंग के साथ तो बार बार उसका सम्बन्ध आता है। इसलिये यह जरूरी है कि जो भी क्रिटिसिज्म हाउस में हो उसको प्लानिंग के मिनिस्टर अच्छी तरह से सुनें . .

वित्त उपमन्त्री (श्री ब० रा० भगत) : फाइनेंस मिनिस्टर प्लानिंग कमिशन का मेम्बर होता है।

श्री नू० चं० जैन : अब इस वक्त मैं इस बहस में नहीं पड़ना चाहता लेकिन मैंने जो बात कही है उस पर मैं कायम हूं कि प्लानिंग के वजीर को यहां पर जरूर मौजूद होना चाहिये।

जहां तक कि इस मन्त्रालय की रिपोर्ट का ताल्लुक है जैसे मैंने पहले कहा उसने बहुत अच्छे ढंग से हर मामले के बारे में प्रांकड़े दिये हैं गो कि कई बातों के बारे में यह चीज नहीं कही जा सकती है। सन् १९५६-५७ की फीगर्स दी हैं लेकिन सन् १९५६-६० की फीगर्स जैसे कि बाकी मुहकमों ने देन की कोशिश की है इस मन्त्रालय ने कई जगह पर उनको ओमित कर दिया है और मैं समझता हूं कि अगर वह यह सन् १९५६-६० की फीगर्स जितनी भी वह इकट्ठा करके दे सकते थे देते तो ज्यादा अच्छा होता।

इसके साथ ही साथ इस रिपोर्ट के पढ़ने से जो खास तौर पर मुझ पर असर हुआ है वह यह कि कई बातों में और खास तौर पर कुछ ग्रहम मामलात में गो कि सारी गवर्नमेंट और प्लानिंग मिनिस्टरी का भी यह फर्ज है कि देश में प्रोडक्शन बढ़े, मुझे यह कहते हुए खुशी हांती है कि देश में पैदावार बढ़ाने की दिशा में पिछले चन्द वर्षों में इस मन्त्रालय की जो पालिसी रही है वह सही पालिसी रही है और उससे प्रोडक्शन बढ़ा रहे और खास तौर पर इंडस्ट्रियल सैक्टर में बढ़ा है। लेकिन दूसरे फंक्शन जो कि प्लानिंग कमीशन ने और गवर्नमेंट ने इस मन्त्रालय को सौंपे हैं जैसे कि रिडक्शन ऑफ डिस्पैरिटीज का काम यह विषयता कम करने का जो काम है उसमें मैं यह जरूर महसूस करता हूं कि जितना काम उसमें किया जा सकता था उतना काम नहीं हुआ है और उस हद तक वह विषयता कम नहीं हो पायी है।

अब मैं जरा इस बारे में तफ्तील से बयान करना चाहता हूं। जैसे इस मुहकमे की कामयाबी और नाकामयाबी का जो दारो-मदार है और जो उसकी कसौटी है वह ४, ५ बातों पर निर्भर करती है। नम्बर १ जैसा मैंने अभी कहना शुरू किया था कि प्रोडक्शन के साथ साथ डिस्ट्रीब्यूशन प्राफ वैल्य और इनकम का माकूल इन्तजाम होना चाहिये।

जो देश में वैल्य पैदा हो रही है तो उस वैल्य की डिस्पैरिटी को कम करने के वास्ते इस मन्त्रालय ने क्या कदम उठाये हैं? जो नये रिसोर्सिज हमारे कंट्री में पैदा होते हैं उनको तकसीम करने में इस मुहकमे की क्या पालिसी रही है? दूसरी कसौटी इस कामयाबी या नाकामयाबी को टेस्ट करने की यह है कि हमारे देश में जो इतना धन खर्च हो रहा है तो उसमें बस्टेज तो नहीं हो रहा है और वह खर्च जिस किफायतशारी से किया जाना चाहिये उस किफायतशारी से किया जा रहा है या नहीं? तीसरी कसौटी यह है कि मुहकमा जो टैक्स लगाता है तो उन टैक्सों के सिलसिले में चोरी तो नहीं हो रही है। यह तीन, चार बातें हैं जिनकी कि कसौटी पर उम मुहकमे की कामयाबी या नाकामयाबी को कस कर देखा जा सकता है।

जहां तक यह डिस्पैरिटीज के रिडक्शन की बात है मैं कहना चाहता हूं कि अगर पिछले ४, ५ वर्षों की इस मुहकमे की कारगुजारी को देखा जाय तो जैसा कि प्लानिंग कमीशन ने अपनी रिपोर्ट में लिखा है सन १९५७ से इस मुहकमे ने बड़ी हिम्मत और बहादुरी के साथ अपना काम किया है। सन १९५६ में प्लानिंग कमीशन की जो रिपोर्ट थी तो उस समय यह वैल्य टैक्स, एक्सपेंडीचर टैक्स और गिफ्ट टैक्स नहीं थे जिनको कि यह मुहकमा बराबर लगाता गया और यह जो सारे टैक्स इस मन्त्रालय ने लगाये उसके लिये मैं बधाई देना चाहता हूं सन् ५७ और ५८ में यह टैक्स लागू किये गये। सन् १९५८ के बाद इन टैक्सों का एन फोर्समेंट -कमे हुआ और उस एनफोर्समेंट के बारे में जो कारगुजारी इस रिपोर्ट में दी हुई है मुझे उससे तसल्ली नहीं हुई है। जहां तक इस एक्सपेंडीचर टैक्स का सवाल है इस रिपोर्ट में लिखा हुआ है कि सन् १९५८-५९ में डिस्पोजल के वास्ते ७७७४ एक्सपेंडीचर टैक्स केलेज थे जिनमें से कि सिर्फ ५७६८ केलेज का डिस्पोजल हो पाया। सन् १९५६-६० की फीगर्स नहीं दी हैं। सन् ५८, ५९ में

[ श्री मू० चं० जैन ]

१ करोड़ की प्रामदनी होने का अनुमान लगाया गया था लेकिन ६४-६८ लाख रुपया ही क्लैक्ट हुआ। इसी तरह से वेल्य टैक्स केसेज जिनका कि डिस्पोजल होना था उनकी तादाद ४५,२५० थी लेकिन उनमें से केवल १४६० केसेज का निबटारा हुआ है। २०, २२ परसेंट केसेज का डिस्पोजल हुआ है। इसके साथ साथ जो पहले कम्पनीज पर वेल्य टैक्स लगाया गया था उसको विदड़ा करके मैं समझता हूँ कि गलती की गई है और कम्पनीज पर स यह वेल्ट टैक्स विदड़ा करने का कोई कारण नहीं था। इसके अलावा सन् १९५८ में सितम्बर के महीने में जो हाउस ने स्टेट इयूटी प्रमैडमेंट ऐक्ट पास किया उसको पास किये आज पीने दो साल हो गये हैं लेकिन हम देखते हैं कि यह मन्त्रालय अभी तक तमाम स्टेट्स में इसको लागू करने का प्रस्ताव पास नहीं करा पाया है। अब शायद मिनिस्टर साहब इसके लिये यह जवाब देंगे कि मैं क्या कर सकता हूँ। इसका तो स्टेट्स से ताल्लुक है। लेकिन स्टेट्स में कोई दूसरी किस्म की गवर्नमेंट नहीं है। जिस पार्टी की सेंटर में गवर्नमेंट है उसी की तमाम स्टेट्स में हुकूमत है। जहाँ तक डिसपैरिटी को दूर करने का सवाल है प्लानिंग कमीशन ने और गवर्नमेंट ने इसको अपना प्राइडियल बनाया हुआ है। फिर क्या वजह है कि एप्रीकल्युरल लैंड के बारे में आपको स्टेट गवर्नमेंट्स से रिजोल्यूशन पास कराने में पीने दो बरस लग गये। मुझे यह देख कर बड़ा अफसोस होता है। इस मुहकमे को इस मामले में जितनी जल्दी दिखानी चाहिए थी उतनी इस ने नहीं दिखायी।

14 hrs.

इसी तरह से जहाँ तक गिफ्ट टैक्स का सवाल है, इस में भी पिछले साल एक करोड़ की प्रामदनी हुई थी, लेकिन सन् १९५६-६० में ३१ अक्तूबर सन् १९५६ तक इसकी प्रायथनी सिर्फ २३.८० लाख हुई है और जो इसके

पास इसके मुतल्लिक ४७७८ केसेज प्राय उन में से सिर्फ १९६३ को डिस्पोज आफ किया गया है। ये फ़िरर मैं इसलिए दे रहा हूँ कि जहाँ मैं मिनिस्टर साहब को बधाई देना चाहता हूँ कि इन्होंने पिछले तीन सालों के टेक्स स्ट्रक्चर को दुस्त किया है, वहाँ मैं इनके एनफोर्समेंट की तरफ भी इनकी तवज्जह दिलाना चाहता हूँ। चाहिए तो यह था कि पिछले दो बरसों में उन कानूनों में जो नुक्स पाये गये उनको दूर करते। सन् १९५८ में ला कमीशन ने इनकम टेक्स ऐक्ट के बारे में रिपोर्ट दी उस पर अमल नहीं हुआ। त्यागी कमेटी की रिपोर्ट पर अभी गौर हो रहा है। मैं चाहता हूँ कि इन कानूनों में जो नुक्स हैं उनको दूर किया जाय और इन का एनफोर्समेंट ठीक तरीके से किया जाय।

मैं डिसपैरिटी के प्वाइंट पर फिर अना चाहता हूँ। अभी मेरे दोस्त चौधरी रणवीर सिंह ने इस की तरफ मिनिस्ट्री की तवज्जह दिलायी थी। जैसा कि फाइनेन्स मिनिस्टर साहब ने अपनी स्पीच में कहा, जहाँ तक इंडस्ट्रियल प्रोडक्शन का ताल्लुक है, उसमें बहुत तरक्की हुई है, उसमें तो टारजेट से भी ज्यादा प्रोडक्शन हुआ है। लेकिन जहाँ तक फुड फंट का ताल्लुक है, उसमें हम मिजरेबली फेल हुए हैं। इसका कारण क्या है मैं उसमें इस वक्त नहीं जाना चाहता क्योंकि यह फुड मिनिस्ट्री की डिबेट नहीं है। लेकिन इसका कुछ ताल्लुक फाइनेन्स मिनिस्ट्री से भी है। देश की जो ६०-७० फीसदी आबादी जो कि खेती का काम करती है, उसको इस मिनिस्ट्री से मदद ठीक तौर पर नहीं मिल रही है। सरकार करोड़ों रुपया बाहर से अनाज मंगाने पर खर्च कर रही है, लेकिन जब गरीब लोगों को रुपया देने का सवाल आता है, जब कोआपरेटिव सेक्टर को रुपया देने का सवाल आता है तो इस मिनिस्ट्री को मुश्किल मालूम देती है। जो सैबलेंस किसान हैं उनको तो यह कर्जा देता ही नहीं क्योंकि उनके लिए सीक्योरिटी का सवाल आता है। कोआप-

रेटिव सोसायटी बनायी जाए, तो उससे मदद लेने में भी जमानत का सवाल घाता है और उसकी मैक्सिमम क्रेडिट लिमिट का सवाल उठता है। मैं समझता हूँ कि इस महकमे को और इस गवर्नमेंट को इस बारे में कोई फंसला कर लेना चाहिये। वैसे यह झाड़िया तो अच्छा है कि आप डिसपैरिटी दूर करना चाहते हैं लेकिन यह कैसे करेंगे इस बारे में फंसला कर लेना चाहिये। आप इस वक्त उनको ही क्रेडिट दे रहे हैं जिनके पास रुपया है। जो बीसियों तरह के फाइनेंस कारपोरेशन बने हैं, और जो इंटरनेशनल फाइनेंस कारपोरेशन हैं, वे उन लोगों को ही रुपया देते हैं जो कि सरमाएदार हैं और जिनके पास अपने रिसोर्सेज मौजूद हैं। आप जो देते हैं उसका शायद ६० परसेंट ये चार पांच परसेंट सरमाएदार ले लेते हैं और वह आप को कितनी मदद करते हैं इसका अन्दाजा तो आप स्वतन्त्र पार्टी की कार्रवाइयों से लगा ही सकते हैं। आपका उन पर भरोसा करना गलत है। आखिर में आपको देश की ८०-६० फीसदी आवादी पर ही भरोसा करना होगा। जो बड़े किसान हैं उनको ही कोआपरेटिव सेक्टर से क्रेडिट मिलता है और दूसरी चीजें मिलती हैं। लेकिन एक गरीब चमार जूते बनाने का काम शुरू करने के लिये दो सौ और चार सौ रुपए के लिये तरसता है। तो यह चीज आपको देखनी होगी। यह लैंड लैस और छोटा किसान का तबका देश का बहुत बड़ा तबका है और जब तक आप इसको मदद नहीं करेंगे तब तक आप फूड के मामले में स्वतन्त्र नहीं हो सकते और यह आपकी इस मामले में दूसरे देशों पर अधीनता स्वयं नहीं हो सकती। इसलिये फाइनेंस मिनिस्ट्री को इस बात का फंसला करना चाहिये कि वह रिजर्व बैंक के मारफत या स्टेट बैंक के मारफत या दूसरी बैंकों के मारफत इन को किस तरह से क्रेडिट सप्लाई करे। आज आप जो क्रेडिट सप्लाई करते हैं वह ज्यादातर अमीर लोगों तक ही पहुंच पाता है, आपको यह फंसला करना होगा कि इन गरीब लोगों

के हाथ में आप किस तरह से रिसोर्सेज दे सकते हैं। मैं यह कहे बगैर नहीं रह सकता कि अब तक जो सलूक गवर्नमेंट का इन लोगों के साथ रहा है रिसोर्सेज देने के मामले में, वह निहायत नाकिस रहा है, उन के साथ बिल्कुल सौतेली मां का सा सलूक रहा है। मैं जानता हूँ कि हिरिजनों के बच्चों को पढ़ने के लिये वजीफों की शकल में मदद दी जा रही है। लेकिन क्या गवर्नमेंट समझती है कि इससे उनका सवाल हल हो सकता है। अगर किसी गांव में हरिजनों के सौ घर होंगे तो उनमें से दस पांच लड़के पढ़ते हैं। तो इन वजीफों से उनकी समस्या बहुत ज्यादा हल नहीं होती। जो शिड्यूल्ड कास्ट और शिड्यूल्ड ट्राइब वाले हैं उनके साथ साथ ही छोटे जमींदार और छोटे किसान की हालत को सुधारने का काम भी इस मुहकमे को करना चाहिये। मैं समझता हूँ कि इन लोगों को जो क्रेडिट के मामले में दिक्कत है, जिसका जिम्मेदार रणबीर सिंह जी ने भी किया है, उसको दूर करने की तरफ यह मिनिस्ट्री खास तवज्जह देगी।

जहां तक मौजूदा टैक्सेशन का सवाल है, उस पर तो फाइनेंस बिल की बहस के दौरान चर्चा होगी लेकिन इस बारे में मैं दो चार बातें अर्ज कर देना चाहता हूँ। अभी माधुर साहब ने जो रोड ट्रांसपोर्ट पर टैक्स लगाया गया है उसका बड़ा क्रिटिसिज्म किया। एक और दोस्त ने भी उसका क्रिटिसिज्म किया। मैं कहना चाहता हूँ कि रोड ट्रांसपोर्ट के ऊपर टैक्स पर जो नुक्ताचीनी कां गयो है वह बिल्कुल गलत है। दूसरी पंचसाला योजना में रोड ट्रांसपोर्ट के लिए सड़कें बनाने के लिए लगभग २८० करोड़ रुपया रखा गया, यानी ४८०० करोड़ का ५ पर सेंट सिर्फ रोड डेवेलपमेंट के लिए रखा गया, जिसमें से २५० करोड़ के करीब खर्च भी हो चुका है। ये सड़कें ज्यादातर किसानों के काम आती हैं। यह ठीक है कि मैं भी उन पर चलता हूँ लेकिन उसका सबसे ज्यादा फायदा प्राइवेट ट्रांसपोर्ट वाले ही उठाते हैं। वह लोग एम० पी० के पास आकर उनको फिगर देते हैं और कहते



[श्री म० च० जैन]

हैं कि सन् १९५६ में, सन् १९५७ में, सन् १९५८ में और सन् १९५९ में बराबर उन पर टैक्स लगाये गये हैं यहाँ तक कि उनको टैक्सों से दबा दिया गया है। मैं कहता हूँ कि उनके ये कौटैगन्स गलत हैं। इधर चार पांच सालों में कितनी सड़कें बनी हैं। और जितनी सड़कें बनती हैं उतना ही ज्यादा उन पर रोड ट्रांसपोर्ट चलता है और जब वह चलता है तो लोगों को फायदा होता है। हर किसी एम० पी० के नोटिस में यह बात धायी होगी कि जब भी कहीं कोई नई सड़क बनती है तो प्राइवेट ट्रांसपोर्ट वाले स्टेट गवर्नमेंट के पास परमिट और लाइसेंस लेने के लिए भागते हैं। और जो रश होता है उससे जाहिर है कि इस इंडस्ट्री में काफी मुनाफा है और अभी यह और भी टैक्स बरदाश्त कर सकती है। मैं समझता हूँ कि यह जो गुड्स ट्रांसपोर्ट वालों ने सारे देश में हड़ताल की हुई है इसके भागे हमारी मिनिस्ट्री बाऊ डाउन नहीं होगी बल्कि अपनी जगह पर मजबूती से खड़ी रहेगी। और भाग्य भी इस पर जो टैक्सेशन की गुंजाइश है उसको लगायेगी।

इसी तरह से कोप्रापरेटिव सोसाइटीज का सवाल है। कहा जाता है कि उन पर टैक्स न लगाया जाये। आजकल यह हो रहा है कि आपस के धादमी कोपरेटिव स्टोर खोल लेते हैं और उसका फायदा उठाते हैं। दस हजार तक तो टैक्स है ही नहीं और ज्यादातर कोप्रापरेटिव सोसाइटी इससे ज्यादा इनकम नहीं करतीं। लेकिन जो बड़ी कोप्रापरेटिव सोसाइटियाँ हैं, जैसे पंजाब में ट्रांसपोर्ट कोप्रापरेटिव सोसाइटीज, जिसका एक एक मेम्बर दो दो हजार महीने की आमदनी करता है, उस पर टैक्स क्यों न लगाया जाये। मैं समझता हूँ कि मिनिस्ट्री इस मामले में साबित कदम रहेगी और बिल्कुल नहीं झुकेगी।

ऐसे ही फिल्म इंडस्ट्री का सवाल है। मालूम पड़ता है कि कुछ अखबारों में शायद

कुछ गलतफहमी की वजह से यह खबर निकल गयी है कि फिल्म इंडस्ट्री को टैक्स से एग्जैम्प्ट किया जायेगा। जहाँ तक एजुकेटिव फिल्मों का ताल्लुक है या जहाँ तक बच्चों की फिल्मों का ताल्लुक है, उनको एग्जैम्प्ट ध्राप बेशक कर दें, और कुछ फिल्मों के दो चार प्रिंट एग्जैम्प्ट कर दें, लेकिन इससे ध्रागे ध्रापको नहीं जाना चाहिए। धगर ध्राप इससे ज्यादा एग्जैम्पशन देंगे तो ध्राप छोटे टैक्सपेयर के साथ ज्यादाती करेंगे जो कि कभी भी इस बात को बरदाश्त नहीं कर सकता कि गरीबों पर ध्राप टैक्स लगायें और ध्रमीरों पर न लगायें जो कि एक-एक फिल्म के पचास-पचास प्रिंट लेकर काफो रुपया कमा रहे हैं। उनको कभी भी एग्जैम्प्ट नहीं करना चाहिए।

ध्र मैं लाइफ इन्शोरेंस कारपोरेशन के बारे में कुछ कहना चाहता हूँ। लाइफ इन्शोरेंस की नैशनलाइजेशन यह जाहिर करती है कि इन दो बरसों में कितना काम बड़ा है और नैशनलाइज्ड इंडस्ट्री भी किस तरीके से देश के लिए अच्छा काम कर सकता है। प्राइवेट सैक्टर यह समझता था कि लाइफ इन्शोरेंस को नैशनलाइज कर के गवर्नमेंट फेल होगी, लेकिन गवर्नमेंट इस में कामयाब हुई और बड़ी धान के साथ कामयाब हुई। आज हम देखते हैं कि प्राइस लाइन का झगड़ा पड़ा हुआ है, वह टिक ही नहीं पाती है। फूड-गेन्ज की कीमतें बढ़ती जा रही हैं। धगर हम बैंकों को भी नैशनलाइज कर देंगे, तो फिर अच्छी तरह कोप्राइजिट कर के प्राइस लाइन को होल्ड कर सकेंगे।

जहाँ तक स्माल सेविंग स्कीम का ताल्लुक है, मुझे खुशी है कि स्टेट लैवल पर और सैटर के लैवल पर औरतों के ध्रलग और मर्दों के ध्रलग जो दो बोर्ड बने हुए थे, उन को एमलगामेट कर दिया गया है। इस रिपोर्ट से यह मालूम हुआ है कि डिस्ट्रिक्ट आरगनाइज्ड और एजेन्ट्स की ट्रेनिंग का इन्तजाम किया गया है। मुझे इस की खुशी

है, लेकिन मैं कहना चाहता हूँ कि इस काम में देरी की गई है। भ्रगर ट्रेनिंग का इन्तजाम जल्दी से कर दिया गया होता, तो अच्छा होता। जो इन्तजाम इस सिलसिले में किया गया है, वह कतई नाकाफ़ी है। जरूरत इस बात की है कि ट्रेनिंग का इन्तजाम बड़े पैमाने पर किया जाये। देश के देहातों में स्माल सेविंग की बड़ी गुंजायश है, लेकिन मील-एडमिनिस्ट्रेशन की वजह से देहात के लोग नाराज हैं। देहात में जो एडमिनिस्ट्रेशन काम करती है, भ्रगर सरकार उस की निकम्मी बातों को दूर करने में मददगार हो, तो मैं विश्वास दिलाता हूँ कि स्माल सेविंग की तहरीक बहुत तरक्की करेगी। भ्रलबत्ता सरकार ने जो दस बीस क्रिस्म की स्माल सेविंग की स्कीमें निकाली हुई हैं, उन को खत्म कर के सिर्फ़ दो चार स्कीमें ही रखी जायें, क्योंकि इन से देहात के लोगों में कनफ्यूजन होती है।

इन शब्दों के साथ मैं इस मिनिस्ट्री को डिमांड्ज को सपोर्ट करता हूँ।

**Shri Basappa (Tiptur):** The task of the Finance Minister and his colleagues who are here including the lady Deputy Minister,....

**Dr. B. Gopala Reddi:** Why?

**Shri Braj Raj Singh:** Why special mention of her?

**Mr. Deputy-Speaker:** Because she is not in her seat.

**Shri Basappa:** I mentioned her because I thought she would listen to what little I say.

The task of these Ministers in the economic development of our country is a very great one. The people at large are looking year after year to the Budget that is presented, the Finance Minister's speeches and all these things. The whole country expects a sort of dynamic change in the budgetary position, expects that there would be proper budgeting and that the amounts set

apart for the different items would be properly spent. The various other Ministries also look to this Ministry for guidance and help. We are looking at this Ministry in the context of a very big Third Plan to come and in the context of the larger defence of our country. For this we need greater production and greater savings, and therefore the Budget has to be shaped from this angle, but during the last one or two years I see a certain shift in the nature of taxation.

In the context of our planning, I was imagining that the results of our plans would go to those sections of the people which really deserve them. I was listening to Shri M. C. Jain. I do not understand Hindi very well, but from what little I can make out, I can see his feelings in this direction. I hold the same feelings, that the results of our plans go mostly to the richer classes, and in a very little measure to those for whom they are really meant, and therefore, I would request the Finance Minister, when he frames his Budget, to see that those sections of the people are not harmed. But from the shift that is going on from direct to indirect taxation I see a great change, and therefore, we will have to be very careful. The richer classes are already beginning to say that the expenditure tax is yielding little, the gift tax is yielding little, and therefore they should not be pursued. They even suggest that Government should not worry about the effective arrears of income-tax and so on. They want a shift to indirect taxation, which has already hit hard the poorer sections of the people.

I see greater progress has been achieved in regard to the borrowings from the public, but there seem to be misgivings on the part of the industrialists that if Government increases its borrowings, enough money will not be available to the private sector for developing industries. There should not be any such misgivings. Of course, I agree that the money borrowed from the public should be

[Shri Basappa]

put to very good use. Sometimes in these public undertakings we see a lot of wastage, and Government should take care to see that these things do not happen.

In this connection, I also welcome the Prize Bond Scheme that has been introduced. People may call it a little of gambling, but, as the hon. Minister has stated, there is no loss for the person who enters this field. He may only lose his interest, to that extent there may be a little gambling. Other countries have also followed it, and it is a good feature that more money is coming. I wish all success to the Ministry in this direction.

Government are introducing more and more excise duties. They should therefore see that the procedure is such that it does not cause harassment, because in the collection of vegetable oil tax and other taxes we see that the officers go into the shops and try to unearth so many things which are not necessary, and honest people are sometimes harassed. I am not pleading for the culprits and the tax-evaders, but I say that because there are so many taxes to be collected, they expect that even an honest man may go wrong and do certain wrong things. Therefore, I want to suggest that what may be called "the police approach" to these things should be avoided.

Since the time at my disposal is very short, I shall not say more about excise duties, but go on to the next point, namely the expenditure side.

Coming to the expenditure side, I would say that we have to be very careful about the foreign exchange resources. I wish that every effort is made to conserve our foreign exchange resources. But, many a time, I have noticed people being sent abroad, from whom we may not expect much, whereas the rules are applied so rigidly in many cases that even an honest person who wants to

go abroad finds it very difficult to go. I am told that sometimes even the cases recommended by the State Governments are turned down. In this connection, I would like to cite what has come to my notice. In these days, law and order position is becoming a little bad in certain parts, and, therefore the police should be very efficient and they should handle the situation well, and for this purpose, it is necessary that they should have some little knowledge of the working of similar institutions in other countries, and when with this end in view, the State Governments make a little recommendation, such cases should not be turned down on the ground of foreign exchange difficulties. In the case of one or two officials recommended by a State Government, this has happened. I do not want to mention the names of the State Governments who had recommended those cases; the hon. Minister will probably be aware of it....

**Dr. B. Gopala Reddi:** Only one Government asked for it, namely the Mysore Government.

**Shri Basappa:** I hope he will take note of it and see that the needful is done. I am not pleading the case of any particular State Government, but I am pleading for a principle on which the whole thing should be based.

Coming to the non-developmental expenditure, of course, there must be proper control over it. We have been hearing so much about the growth of civil expenditure, and also non-developmental expenditure. A glaring instance of huge non-developmental expenditure, or wastage of expenditure as one might call it, is the one which has been mentioned in this House a number of times, namely the case of the Institute of Public Administration. Of course, it is headed by our Prime Minister, and, therefore I do not want to say much about it. But his name should not be brought in.... (Interruptions)

**Mr. Deputy-Speaker:** If he shows so much regard why should there be an objection?

**Shri Basappa:** The authorities concerned should see that the expenditure is controlled properly. Even my hon. friend Shri Harish Chandra Mathur who was pleading so much for this institution was speaking only of ideal administration he was thinking of; even he has admitted that he is not supporting the expenditure incurred by it, and he also condemned the wasteful expenditure that is going on there. Even the hon. lady Minister while replying to the debate the other day said that in future, the institute would depend less and less on Government grants, but Government felt that the recurring loss of the institute should be met by them I do not know why it should be met by Government. After some time, they must be able to meet their own expenditure. Very few students are being trained in this institution. That is also a thing which has to be taken note of. When we are developing our country, we cannot allow such wasteful expenditure to go on in this country.

I now come to the financial institutions. There are a number of financial institutions, such as the LIC, the State Bank and so on and so forth. But what we expect is that there should be a greater co-ordination between all these financial institutions. They should also be distributed, I would not say, on a regional basis, but in important places. At present, they have been concentrated in Bombay, and so many of the things that we read in the newspapers day after day are all due to this concentration of these institutions. Therefore, something must be done to see that they are dispersed properly.

These institutions must also help a number of industries to grow up. Their commission charges must be less, and they should try to secure foreign loans to enable more industries to come up here.

Now, I shall say a word about nationalisation of banks. So far, certain banking institutions have been nationalised, but I do not know why certain other banks which are similar in nature are not being nationalised, and why a discriminatory policy is being followed in regard to them I hope Government will look into this matter, because, large resources will be thereby at the disposal of Government, which could be utilised in a more useful way to help trade or industry or agriculture etc.

In this connection, I wish to state that the State Bank should come forward to open a large number of branches. So far as the Mysore Bank was concerned, it was nationalised; I think it is a good thing that they have done so. But they should start more branches at least in the taluk headquarters. I do not want to give the details of the places.

**Shri Keshava (Bangalore):** At Turuvekere.

**Shri Basappa:** My hon. friend is reminding me of Turuvekere. The people there have been asking for a long time for a branch of the State Bank there. It is a very small matter and the Minister may not himself be able to look into it, but still he may ask the people concerned to see that some branches of the State Bank are started in those places.

**Dr. B. Gopala Reddi:** To which district is the hon. Member referring?

**Shri Basappa:** I am referring to Turuvekere in Tumkur district.

Now, I shall say a word about the excise duties over which the public are very much agitated. Similarly, some of the hon. Ministers also have pleaded in a little way for the reconsideration of some of these taxation proposals, such as the Minister of Transport and Communications in respect of the taxation on road transport, the Minister of Community Development and Co-operation in respect of the taxation on co-operatives, the Minister of Food and Agriculture

[Shri Basappa]

in respect of the taxation on tractors, the Minister of Information and Broadcasting in respect of the tax on films and so on. So, a certain amount of feeling is there that these taxes should be minimised to aid the development programmes of their respective Ministries. I do not see anything wrong with that idea. But the Finance Minister seems to feel that these Ministers should discuss the matter with him. Certainly, they must discuss it with him before they speak out anything. But it is a two-way traffic; the Finance Minister also can discuss it with them and see that no inconvenience is caused to these various Ministries. The hon. Minister Dr. B. Gopala Reddi is smiling at me; I do not know what impression I have created. The only thing that I want to impress upon him is that there is greater justification for changing some of the budget proposals to a little extent.

While I am on the budget proposals, I must say a word about the tax on tractors. On a tractor which costs about Rs. 12000, Government want to impose a tax of Rs. 2500. After all, we have to increase our agricultural production by using these small tractors. So, how on earth can we expect a tax of Rs. 2500 to be put all of a sudden on a tractor which we expect the agriculturists to use?

My hon. friend who spoke earlier referred to the tax on films. I am not in the film world at all, and I am not speaking of the bigger units. I am speaking only of the Kannada films; they are exhibited only over a small area; and small producers go to Madras and try to have these films produced and exhibited. But if you put on a print costing Rs. 2000 a tax of Rs. 2000, then they have worked it out and told me—the hon. Minister can work it out better and see that there is some truth in what they say—that the Kannada films will be affected very much by this tax. I hope the hon. Minister will do something to relieve their suffering.

**Mr. Deputy-Speaker:** There should be no direct appeals to the Minister.

**Dr. B. Gopala Reddi:** He is speaking only of the Kannada films.

**Shri Basappa:** Many hon. Members have already spoken about the LIC, and therefore, I do not want to say much about it. But I would only say this that it should be pulled up a great deal by the hon. Minister. I know, and I admit that some of their transactions are very good, and Shri Subbiah's complaints or allegations may be false, but considering the way in which things are done there, I think the hon. Minister must pull up this organisation very much.

**Dr. B. Gopala Reddi:** If we do, then the hon. Member will complain that we are interfering.

**Shri Basappa:** The Institution is working well, because there is increase in the business. But it must be remembered that the old policies are being paid up, and, therefore, we must see that the new business increases more and more.

The staff are feeling a lot of inconvenience after nationalisation. There is so much of heart burning among them, because they feel that seniority has been overlooked and so on. I hope the hon. Minister will go through it properly and see that something is done in this matter.

Finally, I would say a word about the controversy about the Auditor-General and his report. I do not know why in such a hurry this Audit Report was given. I think the time has now come when we have to examine the real powers of the Auditor-General and see what legislation we can enact to define his powers etc.

**Shri Braj Raj Singh:** The powers etc., are already defined in the Constitution.

**Shri Basappa:** That is what we say, but there is the other side of the

picture also, namely that we should see that nothing is done in a hurry. An explanation from the hon. Minister is needed in this behalf, for, we find in Chapter 8 of the Audit Report, Defence Services, 1960, the following observation:

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

What is their quality, and what is their performance? The reply from the Ministry should have been considered first before such remarks are incorporated in the Audit Report. Anyhow, the matter will now go before the Public Accounts Committee, and they can look into the matter. But the fact that the Auditor-General has come forward with such a statement is something very serious. I hope Parliament has already taken note of it, and something will come out of this.

श्री बजरत्न सिंह : उपाध्यक्ष महोदय, किसी भी देश की कर व्यवस्था उस देश की सरकार की नीति का दर्पण होती है। यदि हम अपने देश की कर-व्यवस्था की जांच करें, तो यह पता लगेगा कि पिछले दस बारह सालों में लगातार हमारे कर का ढांचा प्रत्यक्ष-करों से हट कर अप्रत्यक्ष-करों की तरफ़ जाता रहा है। बात बहुत ही की जाती है कि पिछले दो तीन सालों में हम ने कुछ प्रत्यक्ष कर लगाए हैं, लेकिन उन प्रत्यक्ष करों से हमें जो धन मिला है, उस की तरफ़ अगर हम ध्यान दें, तो पता लगेगा कि जो प्रत्यक्ष कर लगाए गए हैं, उन का कुछ महत्व नहीं है। दूसरी तरफ़ जो अप्रत्यक्ष कर लगाए गए हैं, वे लगातार हमें अधिक से अधिक पैसा देते रहे हैं और इस साल के बजट में भी जो कर हमें पैसा देने जा रहे हैं, वे सभी अप्रत्यक्ष कर हैं। अप्रत्यक्ष कर निश्चित रूप से जनता

पर पड़ने वाले कर हैं और प्रत्यक्ष कर वे ही देंगे, जिनके पास सामर्थ्य होगी कुछ देने की।

उपाध्यक्ष महोदय : मेम्बर साहब घगली दफ़ा घपना भाषण जारी रखें।

The House will now take up Private Members' business.

Mr. Deputy-Speaker: There are some Bills to be introduced. Shri C. K. Bhattacharya is not in his seat. Shri Pocker Sahib and Shri Jhulan Sinha are also absent.

14-31 hrs.

CEILINGS ON SALARY (IN PRIVATE SECTOR)\* BILL

By Shri A. M. Tariq

Shri A. M. Tariq (Jammu and Kashmir): I beg to move for leave to introduce a Bill to provide for ceilings on salaries in private employment.

Mr. Deputy-Speaker: The question is:

"That leave be granted to introduce a Bill to provide for ceilings on salaries in private employment".

The motion was adopted.

Shri A. M. Tariq: I introduce the Bill.

Mr. Deputy-Speaker: Shri Subiman Ghose is absent. Shri Jhulan Sinha is also not in his seat.