

**Mr. Speaker:** If the authority is for collection, distribution is an obligation. Is it not?

**Shri Sadhan Gupta:** It is an obligation but that obligation has to be discharged or exercised in accordance with certain principles formulated by Parliament by law and this is the principle formulated by law. When that is the position, if anything is still outstanding for distribution, there will be no principle formulated according to which distribution can be made. Therefore, even at this stage, I would request the hon. Minister to introduce an amendment saving the operation of section 5 as regards the outstandings and thereby to make it constitutional. Otherwise it would be unconstitutional and I think there is no reason why this cannot be done.

**Shrimati Tarkeshwari Sinha:** I do not think it is necessary at all. It would be covered by the General Clauses Act.

**Mr. Speaker:** Very well; there is difference of opinion in the matter. The question is:

"That clause 3 stand part of the Bill".

*The motion was adopted.*

*Clause 3 was added to the Bill.*

**Mr. Speaker:** The question is:

"That clause 1, the Enacting Formula and the Title stand part of the Bill".

*The motion was adopted.*

*Clause 1, the Enacting Formula and the Title were added to the Bill.*

**Shrimati Tarkeshwari Sinha:** I move:

"That the Bill be passed."

**Mr. Speaker:** The question is:

"That the Bill be passed."

*The motion was adopted.*

## GENERAL BUDGET—GENERAL DISCUSSION—Contd.

**Mr. Speaker:** The House will now take up further discussion of the general budget. Shri N. R. Muniswamy may continue his speech.

**Shri N. R. Muniswamy (Vellore):** Mr. Speaker, Sir, last evening I began by saying a few words about the general aspects of the budget. The Finance Minister has had certain basic ideals in preparing the budget, and broadly speaking they are these: firstly, sacrifice. The Finance Minister wants everyone to make some sacrifice with a view to develop the country. Secondly, the spreading over of the taxes on all sections of the people and not impose them on any one section alone to feel the brunt. Thirdly, the Finance Minister wants to encourage exports and discourage imports. Also, he wants to discourage consumption and encourage investments. There are other aspects also, but these are the basic ideals with which the present budget has been brought forward before us.

12.46 hrs.

[SHRI HEDA in the Chair]

We have to examine whether these basic ideals are in conflict with the proposals of the budget or are in conformity with it. While examining this, I find that the Finance Minister has already given a convincing reply, in his speech in the other House, to all the criticisms that had been levelled against the budget. But one has to devote a second thought to it and see whether those reasons are convincing or not. I shall take up a few salient features of the budget in this regard. They are four in number: the first is the balance of payments position; the second is the economic policy and measures; the third is the taxation policy; and the last is the growth of expenditure. When we examine these four aspects, we have to see whether the basic ideals on which he prepared the budget are in conformity with or in conflict with the budget.

[Shri N. R. Muniswamy]

As regards the balance of payments position, the Finance Minister has stated that as early as 17th February, 1961, the sterling assets stood only at about Rs. 157 crores which are about Rs. 46 crores lower than what they were at this time last year or so. When the second Five Year Plan was commenced, the sterling balances were Rs. 746 crores. We are not able to understand how this small amount of Rs. 157 crores, when we are going to enter upon the third Five Year Plan, is going to make up the deficiency. Of course the Finance Minister has been kind enough to go round and get foreign assistance. Under his stewardship, we have been able to get some foreign assistance. His optimism and stewardship are such—that optimism has been shared by many of us—that I know other countries have willingly come out to dole out all the assistance that we want from them. Also, many of the countries have recognised the principle on which we want to have loans, that is, the loans must be free from strings, or, what is generally known as free loans, which could not be tied by anything. So, when several foreign countries have recognised the importance of this aspect, we are sure that we are going to have massive support from them to carry out the project plans.

One aspect which I would like to bring before this House in connection with these loans is that these increasing foreign loans will be beset with certain difficulties, and they will bring in some far-reaching changes and grave problems. What I say is, in the third Plan the emphasis is on industrialisation. We have to bear in mind that it is not only industrialisation but that the third Plan might possibly add to the installed capacity of the industrial projects. These two things have to be borne in mind, and I am not so sure whether the production that we are expecting from the installed capacity is going to have the desired result. I want to know whether the products of the industrial projects that

we are going to have will be sold. That is being controlled by two factors. Firstly, we must have adequate foreign exchange to import the necessary raw materials, and secondly, the products that are produced by these projects should find a place for sale. If we are not able to realise or anticipate these two factors and if we are not able to see that the results would materialise as expected, and if we are to be disappointed, I am sure great difficulty will arise. I say so because these projects would then lay waste and they may become idle.

I am reminded in this connection of certain remarks made by Mr. Scaife when he went to see the Ambarnath machine tool factory. He said he was very happy to see that factory. But one remarks which he made is worth considering. He said that the factory was lying idle and remarked, "The lady is well dressed but nowhere to go", thereby indicating that the plant is idle. But the implication thereunder is that we have to think of the export. Unless we chalk out an export programme and implement it, we may not be able to achieve our object. Therefore, we have to see that just as we plan for industrialisation, so also we must plan for exporting. The export programme has also to be planned out and then they must be implemented and carried out effectively. I know the Government are doing their best, experimenting on certain aspects as to how to encourage exports. But I find their experiments have not given proper results. I only wish that concrete proposals are brought out and they are implemented so that the programme is carried out thoroughly which will result in appreciable returns.

The second aspect is the economic policy and measures. In this connection, I beg to refer to the Economic Survey. But before reading and quoting some of the paragraphs I would only say that the Finance Minister in his speech has stated that the essence

of democratic planning is that the sacrifice involved in development should be evenly spread and should be forthcoming readily and voluntarily. As I have already said, that sacrifice must be spread evenly. He has exhorted every citizen here to participate in this sacrifice and see that all round development takes place. I appreciate his view point and I am one with him in this respect. The economic policy which has been evolved by the Government for a long time has been that as the economic conditions are changing, accordingly our policy is also changing.

In this connection, I would like to quote one paragraph which has been rightly stated, and that is on page 14 of the Economic Survey 1960-61, paragraph 41:—

“Over the Second Plan period, the additional taxation raised by the Centre works out to Rs. 797 crores. With the addition of Rs. 244 crores of fresh taxation by the States, the total additional tax effort during the Second Plan period comes to Rs. 1,041 crores. The revenues of the Central and State Governments have increased from Rs. 768 crores in 1955-56 to about Rs. 1,300 crores in 1960-61, i.e., an average annual increase of some 14 per cent. Part of this reflects the growth of production and part is a reflection of the rise in prices that has occurred. The total of tax receipts to national income at current prices—which is an indicator of the relative advance secured—has risen only moderately from about 8 per cent in 1955-56 to about 9 per cent in 1960-61. This illustrates how difficult it is, in a country with a preponderance of low incomes, to draw a growing proportion of national income into the public exchequer.”

It has been very rightly stated and this is the whole truth. But when we look into the statistical table here under “National Income” in the same volume, over a period of ten years

from 1948-49 to 1958-59 the national income has increased by 50 per cent. But for the corresponding per capita income the increase is less than 25 per cent. This creates a doubt in our mind whether this national income, which has shown a 50 per cent. increase in ten years, has not been evenly distributed. Our object is to see that it is evenly distributed. When the national income has risen by 50 per cent, the per capita income should also have risen by 50 per cent. But we find that per capita income is lagging behind and it is only showing an increase of 25 per cent. So, there is something behind it. That indicates that the national income, which has gone up by 50 per cent, has not percolated to the lowest of the low. Therefore, I would say that the statement that the incidence of taxation is evenly distributed is not standing to the test.

One thing which I will bring to the notice of the hon. Finance Minister is that we must have a widespread taxation. I quite agree with him that no one community should feel the brunt of it. Let us examine whether this widening and strengthening of the tax structure, as enunciated by the Finance Minister in his speech, is going to improve the lot of the common man. His theory is that it is in the interests of the common man and for his benefit he is doing the job. Very well, I appreciate it. But we must remember one thing in this connection. He has widened and strengthened the tax structure only with regard to certain articles which are of common use. Betel nuts, kerosene, coffee and tea these are the four items on which I wish to stress some points. No explanation has been given by him in the other House as to why he has increased the taxes mainly on these four commodities. Of course with regard to kerosene he said that only superior quality of kerosene is taxed. As regards betel nuts he said that only the imported variety is taxed. Regarding tea and coffee he said that 10 cups of coffee will cost 1 nP more and 20 cups of tea will cost an extra naya Paisa.

[Shri N. R. Muniswamy]

I do not think anybody takes so many number of cups of tea or coffee, at the same time, I do not know how it is calculated. It is all right for him to say that, but how is he going to divide 1 nP between ten cups of tea or 20 cups of coffee, we are not able to understand. All that I can say is that this increase is going to cost something more to the common man.

There is one other aspect to which we have to devote some attention. There had been a shortfall of nearly Rs. 70 crores in the public loans realised during 1960-61. Similarly, the response to prize bonds has not been so encouraging and the receipts are expected to be only Rs. 12.5 crores, as stated by the Finance Minister, though we gave credit for Rs. 25 crores. Now we are not able to make out why there is such a poor response. Is it due to the scarcity of resources or money with the people or is it going somewhere else? This is a phenomenon which we cannot ignore. We have to give some proper thought as to how this money goes and where it stands. According to my way of thinking that money is going to the private sector. For example, the subscription to the equity shares of some of the private companies during 1960-61 are reported to be more than 10 to 14 times in some cases. How has the money gone there? Why is it that money is going after equity shares instead of Government bonds? Why is it that Government could collect only Rs. 12.5 crores by way of prize bonds? Therefore, I would request the Finance Minister to see that in the socialistic economy in our country the wealth is equally distributed instead of its drifting in a particular segment of society. The object of our policy is to see that it percolates to everybody. It is not as if one section has to benefit at the expense of another section. This has to be considered very well and measures should be undertaken in consonance with the changes in the economic conditions. Therefore, I re-

quest the Finance Minister to give thought to it.

As regards the taxation policy of the Government, I think it is a bold one in the sense that the Finance Minister has filled up the gap by additional resources. But I find that most of the States have left their revenue gap uncovered. If only they had emulated the Finance Minister's example, we would have had some more burden on the common man. But they did not do like that. But we have to carry out the Five Year Plan successfully. The Finance Minister has stated that in his budget proposals. The first sentence of the Finance Minister has been quoted by everybody. Let me also quote it:

"Taxation in a developing economy plays a vital part. It is more than a mere budgetary device to pay for the cost of Administration. It is an instrument of economic policy."

Everybody appreciates it and it is quite all right. If this is the accepted policy or the objective we take in the Third Five Year Plan, our plan will succeed. But then the States must also cooperate with the Centre in this matter. The desired objective and the targets envisaged in the Plan can be better achieved by greater coordination between the Centre and the States. At present, what I find is, that the Plan indicates the resources by way of taxation that should be raised by the States and leaves it to the discretion of the States to work out the details there. It seems to me that in the interests of national economy, taking into account the total tax revenue to be collected by both the Centre and the States together, a broad pattern of taxation should be drawn up. I would suggest this for the consideration of the National Development Council.



13.00 hrs.

Although, of course, the growth of non-developmental expenditure has lessened—from 39.9 per cent in 1955-56 it has come down to 34 per cent in 1960-61—in absolute terms there is an increase of Rs. 300 crores. It was Rs. 586 crores in 1955-56 and now it is Rs. 884 crores. I am aware that in a developing economy the scope for non-developmental expenditure cannot completely be ruled out. The ratio that it bears to the total expenditure works out like this. I do not think we have anything to do. But I only want that the Government should think of pruning the expenditure. They have got scope to do this. I am sure that this thing would be borne in mind.

Accordingly to Annexure XIV on page 208 of the Explanatory Memorandum, the expenditure on contingencies has increased from Rs. 35 crores in 1959-60 to Rs. 40 crores in 1961-62. Again, other expenditure has also increased from Rs. 131 crores to Rs. 163 crores. I want that something must be done to minimise this expenditure.

The last suggestion which I wish to place before the House is with regard to certain aspects of the Explanatory Memorandum which he has given to us along with the Budget papers. So much literature has been given to us that many of us do not understand or know the technique as to how to read it. I only want a committee to be appointed to see what all literature should be given to Members of Parliament. It should be given in such a way that we can intelligently interpret all this. I find volumes and pages after pages are set apart in the Budget papers which are of no value at all because they all give the same idea, not for the Members of Parliament but for the departments.

I will touch one aspect with regard to the Defence Services Estimates and with this I will finish. Under Demand No. 9 on page 40 there is a

provision for Rs. 31 crores for Ordnance and Clothing factories. In the explanatory notes which have been given I find that this provision is also for the manufacture of trucks and tractors. There was a good deal of criticism about this in this House and outside. It had been raised in the Public Accounts Committee also that we must know more about this. A scant and cryptic statement in the explanatory notes about this is not enough. We want more information about this in view of the criticism that in the manufacture of trucks and tractors they are not doing the job properly.

I only wish I had been given some more time. I hope the hon. Finance Minister will give thought to all the points that I have raised. With these remarks, I support the Budget.

**Acharya Kripalani (Sitamarhi):** Mr. Chairman, Sir, I congratulate the hon. Finance Minister. Whatever may be the merits of his impositions, nobody in this House can deny that his speech was couched in very eloquent terms. It was almost when he ended, in the poetic style of our hon. Prime Minister. I also sympathise with the hon. Finance Minister. He has to impose a heavy burden upon the people and he has to impose it for policies for which he may be only slightly responsible. They were there before he moved from his Province to the Centre.

13.04 hrs.

[SHRI MULCHAND DUE in the Chair]

So, he cannot be held responsible entirely for those policies. However, he has to bear the burden of criticism in this House and in the market place. If I mistake not, he has to bear the curses of the housewife also.

The hon. Finance Minister also gets his need of praise from some quarters.

**An Hon. Member:** From many quarters.

**Acharya Kripalani:** From many doubtful quarters.

It is said that he is very bold to have imposed taxation at a time when the next election is in the offing. If he really was so bold, he should have seen that in the Five-Year Plan it has been decided to impose taxes to the tune of Rs. 1,100 crores and that Rs. 60 crores is not one-fifth of Rs. 1,100 crores.

It is always very brave to be generous at the expense of the poor man's pocket when he cannot say anything about it. It is also said that the burdens have been equally distributed on all classes of people, but while the burdens on the rich do not diminish even their luxuries, the burdens upon the poor adversely affect their present sub-sistence existence in the villages.

The hon. Finance Minister admits that he wants the people to sacrifice, but he also says that all classes of people have benefited from the Plan. Where does the question of sacrifice arise then? If they have gained from the Plan, the question of sacrifice does not arise at all. They are only giving something of what they have already received. But words in the mouths of politicians do not have their dictionary meaning. What is the meaning of sacrifice? Sacrifice is something that a person imposes upon himself and bears it for a cause voluntarily. Taxes are not voluntarily paid, much less indirect taxes. We can only refuse to pay them if we want to forego the necessities of our life.

**Shri Tyagi (Dehra Dun):** That is sacrifice.

**Acharya Kripalani:** In his tax proposals, the hon. Finance Minister has seen to it that in everything that we purchase we pay some *dakshina* to the gods. Almost all commodities are taxed—from betelnuts, biris, match-boxes, medium cloth tea, coffee to

raw material for industry and also machines which will increase production and without which we are told, there can be no socialism. In his impositions the hon. Finance Minister has made no distinction between necessities and luxuries. They are taxed all alike. They are all tarred with the same brush.

In the matter of kerosene there must be some kind of a trickery because, as I am told, out of 2 million tons of kerosene only 0.2 a mere 10 per cent, is of the inferior grade.

Further, no care has been taken to see that the middle man takes no more from the consumer than goes into the treasury. In 95 per cent, if not cent per cent, cases the excise duties have resulted in raising the margin of profit for trade and industry. A multiple of the new imposts is passed on to the consumer. It should be the duty of the Government to see that at least the consumer is not further burdened with this multiple. It must immediately announce the new price list of the commodities taxed for public information. It must also penalise the charging of high prices. It must also see that there is no sympathetic rise in general prices. But this can be done only by a government whose writ runs among anti-social elements in commerce and industry. But, what to talk of commerce and industry, this Government's writ, I am sorry to say, does not run even in its own departments.

The latest report of the Public Accounts Committee reveals the astounding fact of contracts being given to the tune of Rs. 23 crores to a blacklisted firm and, again, to the tune of Rs. 4 crores to the same firm, even after specific and categorical instructions had been issued that no contracts be given to this firm. The House would like to know the name of this disreputable firm. Has it any connection with any past Minister in the Centre?

Let us however, see how much money the Finance Minister is able to get from all these impositions. It is a mere Rs. 60 crores. This amount he could have got without earning the curses of the housewives. He can get it by tightening his Income-tax machinery, making it more honest and efficient and taking care to see that there is no interference with its work by the high-ups whenever a powerful individual or party is involved. He can also get the amount either by decreasing or increasing the size of the Plan which is to cost about Rs. 11,000 crores. The difference it will make to the Plan one way or the other will only be marginal. He can get four times this money by seeing that the budget figures are not inflated, as they have been inflated in the past years. He can also raise this petty amount by exploiting the mutual fears of the western and the eastern blocs in the cold war.

**Shri Tyagi:** That is not graceful.

**Acharya Kripalani:** We are told that the sacrifices are for the benefit of the future generations. Would it not then be just that the burdens are distributed equitably between the present and innumerable future generations, Sir? If the burdens are so distributed, the share of the present generation would be negligible indeed.

The Finance Minister says, as it is always said, that these burdens are for the fulfilment of our Plans. If that is so, he must see to it that the money raised is spent on the Plan. But our experience is that in the Second Five Year Plan most of the money got from the taxes has been spent on non-Plan expenditure.....

**The Minister of Finance (Shri Morarji Desai):** That is not true.

**Acharya Kripalani:**.....on non-development schemes and works.

Our Government wants all classes of people to tighten their belts and sacrifice for the Plan. While a large

majority of our people have to make sacrifices in the present, a small minority of the rich have to enjoy the fruits of the Plans in the present. This was pointed out by my hon. friend Shri Asoka Mehta—who is also the friend of the Finance Minister and who is also a great supporter of the Plan—whether the Plan is made properly, is conceived properly and whether it is executed properly.

The Research Study on "Ownership and Control" carried out with the approval and help of the Planning Commission has pointed out the tremendous concentration of money and power in a few business hands. I am not going to detail here how many industries one house or another house controls, because yesterday I heard that there has been some contradiction about the number of companies that one particular house controls. That is a question which the Government can take up with that house or that house can take up with the Government. The details were given by Shri Asoka Mehta and by other speakers yesterday. But I would supplement what they said, and it is this. In addition, there are companies under indirect control. As the Study points out correctly, for the identification of a group and for tracing its wide ramifications, one has to go beyond the managing agencies directly associated, and trace the nominees and find out on whose behalf they operate, and where the power of decision-making really lies. But even before the extent of indirect control is unearthed, the magnitude of sole control is highly dangerous from the point of view of our socialism and from the point of view of our economy.

Further, the statistical organisation has in its own way reached similar conclusions. It says that between 1952-53 and 1956-57 the percentage of people having lower incomes registered a considerable increase. Whereas during 1952-53 the percentage of people having income less than Rs. 200 per year was 50 per cent, in 1953-54 the percentage rose to 55 per cent;

[Acharya Kripalani]

in 1954-55 the percentage rose further to 62 per cent; and in 1956-57 it rose to 65 per cent. And today we do not know what the percentage is, because the Study has not carried out that investigation. Now it must be much more. This shows that the percentage of people with lower incomes has been progressively on the increase.

The most strange thing is not only that the rich have become richer and that they control many companies, but in addition to this it is these very people who are making money, who control so many companies, these very big houses receive the greatest patronage from our Government in the shape of import licences and other advantages. One such house received a licence for steel to the tune of Rs. 30 crores over a period of three years. Their members are also appointed as directors of Government Corporations. This is the condition in which we are living!

Calculating it from the other end, we see the same phenomenon. People drawing more than Rs. 500 recorded a sharp decrease from 8 per cent during 1952-53 to 5 per cent in 1954-55 and 4.5 per cent in 1956-57. The percentage of people with low incomes is increasing and the percentage of people with comparatively high incomes is steadily declining, and great wealth is concentrated in fewer and fewer hands.

I have given the percentages of low income and high income earners in terms of the total population. Let us now see the rising or falling percentages within the different income groups. This shows that between 1948-49 and 1954-55, the number of people who could be assessed on an income of Rs. 5,000 per year dropped by as much as 53 per cent. It will perhaps be said that this happened **because the exemption limit was raised** in 1951-52 and fewer people were subject to tax. However, if we draw a comparison of the years after the exemption limit was raised, even

then we find a decline in this group. Between 1951-52 and 1952-53 this income group declined by 13 per cent, and next year it declined by a further 17 per cent. It definitely shows that the income distribution has been going on against earners of Rs. 5,000 and less per year. On the other hand, what has happened to the higher income groups? Assesseees with income between Rs. 5,000 and Rs. 10,000 increased by 75 per cent. Those with income between Rs. 10,000 and Rs. 15,000 and Rs. 20,000 increased by 10 per cent and so on. One would be happy if this percentage increase was in relation to the population. It was only within the group of assesseees which showed concentration of income. If these are the figures, in spite of the widespread concealment of income, which the rising bullion prices indicate, the full extent of concentration of wealth can well be imagined.

This clearly proves that the major benefit of the plans have flowed to the higher income groups, making a mockery of our boasted and boosted socialism.

Further, India is a completely sheltered market. Under planning, in the name of the best utilisation of the existing resources, the plurality of units in the same industry is restricted. Therefore, there is no competition worth the name. Then, again, in the name of the best utilisation of foreign exchange, imports are drastically cut. There is thus no competition from foreign markets. In this protected market, in the sheltered market, money is being constantly injected. This is an additional cause of the present-day income-inequality. The benefits of planning have accrued mostly to the upper strata of society.

Recently, there was a series of articles in an economic journal on Plan,

and they also confirmed increasing accrual of profits and salaried incomes on account of the creation of new posts and proliferation of the bureaucracy to the upper sector which is technically called by the economist as the 'U-Sector'. The 'U-Sector' and the 'non-U-Sector' have moved apart further during the Plan years. Further, the speculative elements have played havoc with the lives of the people.

Easy money has led to conspicuous consumption. Its demonstrative effect has percolated to the other sectors. The result is a high demand for luxury goods. A good deal of national resources is now being diverted to the manufacture of radios, refrigerators, air-conditioners, and numerous types of bath-room and kitchen appliances. Nobody is against a higher standard of living, but we must see that the basic necessities are first made available to the bulk of the people. In other ways too, our resources are being diverted into wrong uses. Luxurious buildings fetching fabulous rents are going up in all the big cities. While many important industries have suffered from want of basic raw material, namely steel, it is easily available for construction of palatial and prestige buildings both private and public. All this makes our Plan defective and self-defeating.

Then, again, take the report of the second agricultural enquiry. It indicates that there has been a general deterioration in the condition of agricultural labour. The average annual income of a household declined during the period, from Rs. 447 to Rs. 437, while its average annual consumption expenditure rose from Rs. 461 to Rs. 618. The real income of agricultural labour has decreased; unemployment has increased, and his indebtedness has also increased. The condition of those who have uneconomic holdings is no better.

To complicate matters further, as Shri Asoka Mehta said the other day,

there is no proper co-ordination in our planning. This is clear from the fact that today we are in a regular muddle for want of coal. Not only the public and private enterprises, but even the ordinary households are suffering on account of non-availability of this volatile substance, and this is the condition throughout India. How did this happen? It happened, as we are now told, after the wranglings of the Transport and the Coal and the Mining Departments over the question of wagons; it happened because 80,000 or so wagons had to be built and could not be built. Why could they not be built? They could not be built because steel for their manufacture, both from home and foreign sources, was not available. Why was it not available at home? It was not available at home because the furnaces were ready but coal, transport and raw materials were not available, and from foreign sources, that is, imports, perhaps because the necessary foreign exchange was not available. This certainly shows that our planning is highly defective.

Planning is a scientific conception. It means deliberate and purposeful drawing up of plans and their proper execution. In such planning, there can be no muddling through, as our Government thinks that they can muddle through. There can be no progress and regress at the same time. In scientific planning there can only be marginal errors. Are there marginal errors in our Plans, or are there major errors in our Plans? Sometimes, big dams are ready, but the canals are not there. Sometimes, what is actually spent on a plan or a scheme before its completion is double and more than double the estimated amount, though these schemes are made, and though these plans are made, according to the advice of foreign experts who charge us lakhs of rupees for their advice.

For example, the initial cost of Rs. 55 crores for the DVC has been revised to Rs. 160 crores. Similarly, the cost of the Bhakra-Nangal projects, which was originally estimated

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to cost Rs. 75 crores now stands at Rs. 170 crores, after three revisions, and we are told that there will be again another revision.

**Shri Goray** (Poona): They say that it is Rs. 175 crores.

**Acharya Kripalani:** In the case of the Government refineries, to original estimate was about Rs. 10 crores, which is now being revised to Rs. 20 crores. The cost of the briquetting and carbonisation plant has more than doubled. I have given only a few examples for want of time, but I humbly submit that this is not planning.

When therefore, Government demands ever-increasing taxes in the name of the Plans, they must at least show that these are sound and that they benefit the people at large and not a few. Defective planning, whether in drawing up of the various schemes or in their execution is no planning at all. And I accuse the Government that they talk of the Plan, but they have no Plan at all; they are muddling through. This kind of planning is more likely to harm the country than lead it on to progress. This was clear from the revolutions that took place in recent years in the countries in Eastern Europe under the yoke of Russia. There was planning, but because the planning was defective, there were revolutions in Poland, in East Germany and in Hungary.

However, it is said that our economy on the whole has been advancing.

Industrial production has increased by 66 per cent—I hope my figures are correct—and agricultural production has increased by 33 per cent, but in spite of this increase in production all round, the prices are rising adding to the already existing and ever-rising inflation. We are also told that the national income has increased by 42 per cent during the two Plan periods. Figures can conceal more than they reveal. So far as

increase in the national income is concerned, we have seen where it has gone. But to make a proper estimate of this national income, we must deduct from it the depreciation in the value of the rupees. What does the Reserve Bank say about it? It says that the value of the rupees has declined by 30 per cent during the last ten years. The increase in the national income, whatever its significance, is thus greatly reduced. The net results could have been achieved without any plan. Better result have been achieved in other countries without planning. This, however, does not mean that a nation should not plan. But the plans must be carefully drawn up and properly executed to see that they benefit the lot of the poor people living in the villages.

But granting—thought not admitting—that the Plans have benefited even the masses of our people, is that all that is meant by the progress of a country? As individuals, so nations do not live by bread alone, though they cannot live without it either. If there has been no moral progress, all our material progress will avail us as little as it did in the 18th century when we were the richest people in the world. Let us see then if there has been any moral advance in the nation. Recently, the Prime Minister said that the 'health of the nation' was not all right. He could not have meant the economic health, for according to him, that is progressively and rapidly improving. What did he mean if he meant at all anything? I suppose he meant that the moral health of the nation was on the decline and this was dangerous. The greatest moral virtue in a nation is that of unity. In this respect, there is such a decline that the Congress and other political parties have been obliged to take note of it in their recent resolutions, and give warnings. We, as a nation, are more divided today by caste, community, class, province, language, distribution of villages and distribution

## Discussion

of river waters and many other things. We were not so divided as everyone here would admit, than before independence.

What does the Prime Minister say about these divisions? Talking about communalism, the Prime Minister says:

"Of all the various dangerous things that face us, this bitter, bigotted approach is the most dangerous. All other important things, even our great development plans, can be sabotaged by this kind of disunity".

This is from the Prime Minister himself.

It is said that as the leaders act, so do the general public. What have been our morals as leaders of our people? Have they been as high as before independence? He will be a bold man who will answer 'yes' to this question. Gandhiji conceived his movement as one of self-purification of the nation. He wanted to moralise politics, a field in which morality has always been at a discount. His effort in this direction bore some fruit before independence. Our politicians were highly respected people. They had much of sacrifice and suffering to their credit. Today what respect do we enjoy? Rather a politician has become a by-word for selfish pursuit of power and pelf even at the expense of the nation.

Has our efficiency increased in any way after independence. Everywhere, whether in administrative offices or in commercial and industrial houses, in workshops and factories, there are complaints about the deterioration in the standards of our efficiency. Though there is unemployment all round us on a vast scale, it is difficult to find a suitable hand for any job that requires a little intelligence, conscientious effort and integrity.

Along with our efficiency, our discipline, whether in our homes, schools,

colleges, offices, factories or workshops, has perceptibly declined. Our young people are brought up with little of discipline at home and less in the educational institutions.

I have spoken about the general deterioration in the standard of discipline. There was, however, one organisation in India which, it was recognised, had not been adversely affected by the general lowering of standards. This was our Army. But here too, in recent years, after Defence has been taken over by our temperamental foreign expert, there have been persistent reports of a distinct deterioration. The strength of our fighting forces depends not only on arms, ammunition or their equipment or the scientific apparatus, as our Prime Minister calls it, but more than anything it depends upon the morale of our soldiers. This morale, I am afraid, is on the decline, and it is not very high. And it cannot be high if some of our best officers, loved and respected by their soldiers, are obliged to leave the Army. High officials in the Army, men of proved valour and integrity, do not resign their posts lightly. Greater emoluments or more comfort may not induce them to leave their honourable profession of defending the country. I am sure there must be something deeper and more fundamental in this phenomenon.

I do not believe in taking up the case of individuals in the services, whether military or civilian, and I have never done so. But I think I would be failing in my duty if I did not raise my voice, however feeble, against this deterioration in the Army. Some searching inquiry must be made to find out the root-cause of this malady. It bodes no good to the country, specially at this hour of our need and peril from our neighbours on our borders.

Possibly, what accounts for the collapse of our discipline in all spheres of our national life is fundamentally at the root also of the increasing

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sterility in our cultural life. This is ill-concealed by the confused and costly efforts of our newly-founded Akademis and other State-sponsored cultural activities. Most of these are confined to fashion parades and to spurious varieties of dance, drama and music, as if these alone constitute high culture. Naturally, there is little fresh creation in these fields also.

Then, is there any greater integrity in the administration or in commerce or in industry? Again I say he will be a bold man who will answer yes to this question. But we are told that after World War II morals are generally, everywhere, on the decline. However, it will be dangerous to derive comfort and complacency from such a thought. A nation which achieved its independence only recently by moral means under the guidance of the greatest leader of the times should maintain a higher standard of morals, especially when its independence is threatened by internal disruptive forces and enemies from outside.

It is rightly held that eternal vigilance is the price of freedom. This means that freedom is not achieved for ever by one generation at a particular historical time. We cannot say that our freedom is guaranteed for all time to come because our founding fathers made great sacrifices to achieve it. If every new generation does not show vigilance in the cause of freedom and make the necessary sacrifice to retain it, it may be lost. The best guarantee of this vigilance is that we, who are the leaders of our people, maintain high moral standards in our private and much more in our public conduct. If we do so, the people will follow our lead as they followed before independence, and it will yet be well with us. If the nation's character is high, all other things will be added to it.

**Shri M. R. Masani (Ranchi—East):** It is my fortune in Budget debates

to speak immediately after Acharya Kripalani, but this time I follow him when he has spoken, not as a leader of an Opposition party, but as an eminent independent Member of the House. All the same, although he has in that way changed, I find it possible to accord a welcome to his words which I think, deserve the earnest consideration of the House and of the country.

Yesterday, as I listened to the speeches of the leaders of two so-called Opposition parties...

**An Hon. Member:** So-called.

**Shri M. R. Masani:** So-called I use the word advisedly.

I found they were really supporting the Budget and the Finance Minister in the proposals that he has put before the House.

Shri Dange, quite rightly, attacked the new indirect taxation, the excise duties, as a burden on the poor. There can be no question that on that he was right. He was right in questioning the conception of the Finance Minister about what "the common man" is and isn't. If the common man is one who is not to drink tea, who should go without coffee, who should never touch a cigarette, who should not chew a pan or have a betel nut, then I would say that such a man is very uncommon. The hon. Finance Minister, for whom we have great personal regard, is indeed a very uncommon man, with his abstemiousness from the little pleasures of life and the little comforts of life, which we all like to share. But he must not try to cast the common man in his own image. A few people like the hon. Finance Minister raise the temper of our national life, but if all of them were to be like that, we might draw back a little in horror from the kind of nation that we would be! We like people to be human, to enjoy their tea and coffee and smoke their cigarettes. We like a little joy in life.



**Shri Morarji Desai:** I have more joy than you have.

**Shri M. R. Masani:** Certainly the common man wants a good life, he wants a happy life, a little joy in life.

Shri Dange, having made his point, tried, rather helplessly, to distinguish the object of his criticism from what goes on in the Soviet fatherland or motherland, and quite rightly Shri Asoka Mehta and Shri A. P. Jain pointed out that it hardly lay in the mouth of any one who accepted his theories from the Soviet Union to question a system of taxation where the largest amount of taxation falls as a burden on the consumer, the poor man, because, in that country, as we know, the turnover tax, which is nothing more than a sales tax or excise duty, accounts for 40 to 50 per cent of the total income or revenues of the Soviet State. Then another 20 or 25 per cent is added from the profits of State enterprises, which again is indirect taxation, because it adds to the price of the product which is sold to the consumer.

Let me give an example. As we know, the prices paid to the collective farmers for their wheat are very low. The State has the monopoly of grinding the flour. By the time the wheat becomes flour and comes out of the State flour mills, the price has gone up many times over. This is how the profits of State enterprises are made, and that is how it is indirect taxation on the bulk of the consumer.

**Shri Tyagi:** Don't preach it here.

**Shri M. R. Masani:** Since Shri Dange was questioning the hon. Finance Minister's right to bring in moral concepts and to deprive the people of the joy of living, I would refer him to a Communist magazine, a monthly in the Soviet Union, the *Kommunist* of March, 1961, where, in very similar language the Soviet editorialists flay the common man

for wanting a good time and for wanting comforts in life, preaching in the same moral tone that our Finance Minister does in India. This is what the Communist magazine says:

"In recent years, Soviet citizens have shown a growing aspiration to ensure for themselves a comfortable standard of living...."

—that is a matter of complaint in the socialist world, and it says that they do it "even by semi-legal and clandestine means".

"This desire extended from gold smuggling by airplanes to catching fish by the use of dynamite."

—both of which are considered to be highly immoral practices. In that respect, therefore, it is very difficult to distinguish between total State capitalism of the Soviet Union and our own incipient brand of it.

Shri Asoka Mehta, on the other hand, who, by and large, welcomes the Budget, also seems to draw back from some other implications of this pattern which has supports. He complains that the public sector, which he wants to grow, does not give an adequate return, because the average return on the investment made by the people of India is nothing more than 0.51 per cent. If he had compared it with the profits made by the people's enterprise, he would have found that the people know how to make very much more money than the Government can ever hope to do. But then why this planning which is leading to State Capitalism? If you allow politicians to initiate schemes and bureaucrats to carry them out, how on earth can you expect any profit at all? These are not the classes who know how to produce, or how to produce at a profit, and that is why Prof. Galbraith, whom we shall soon have the pleasure of welcoming in Delhi, who is himself a great advocate of the public sector and a socialist, decries our socialism as "post office socialism" which cannot make profit and only tries to avoid making a loss.

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That is also why an apt analogy for the State which tries to produce or enter business has been given by the British liberal economist, Mr. Graham Hutton, when he describes State enterprise as a dog in the barnyard. The dog cannot lay eggs himself, but by constantly barking, he prevents the hens from laying the eggs also!

That being the case, Shri Asoka Mehta himself will have to accept the fact that if he wants State enterprise in India on a large scale, it will have to be unprofitable. If he does not want that, he must reconsider the very assumptions from which he starts.

**Shri Asoka Mehta** (Muzaffarpur):  
Reconsider socialism?

**Shri M. R. Masani:** Therefore, neither the Communists nor the P.S.P. are Opposition parties. They are, as I have said on a previous occasion, mere satellites of the ruling party, they are mere pressure groups who want to press the ruling party slightly one way or another, but the combined effort of both is to push the ruling party, in effect, further and faster down the slippery slopes of State Capitalism and socialism.

There is only one party which provides an alternative way of life, and that party provides an alternative way of life because we reject look, stock and barrel the entire pattern of development on which the present Government is set. We reject it because we say there is a fundamental choice before the country. Either we accept a State-directed or command economy, where decisions as to what is produced and at what price it is sold are imposed from the top on the common people of this country, which is basically the Communist pattern,—we reject that—or we go in for real economic democracy which consists of the process of leaving the people of India.

**Ch. Ranbir Singh** (Rohtak): *Laissez faire.*

**Shri M. R. Masani:**...the freedom of choice to decide what shall be produced and what shall not be produced.

My friend Shri Jaya Prakash Narayan makes the grievance that in a parliamentary democracy the people only vote in five years, and then after that they are helpless. There is some force in that contention. What is the way that we supplement parliamentary democracy? I say that we can supplement it only by economic democracy where every day the men and women of India go to the market place and cast an economic ballot. They decide what they want to buy, at what price and what they do not want to buy. Every time that an hon. Member or a citizen of this country, or his wife or even his child, goes to a shop, he or she casts a ballot by deciding that he or she wants this kind of soap and not that kind of soap, this kind of brush and not that kind of brush, this shoe and not that shoe, this cloth and not that cloth. Every time he does that, he exercises a freedom of choice. If he does not want to buy, he exercises a negative freedom of choice by saying that he does not want to buy. Out of all these votes that are cast every day in the bazaars of India, we get a collective ballot, a General Election taking place every day in this country. Out of this consumers' preference, by the laws of competition, by checking State or any other kind of monopoly, comes the consumer's right to determine the pattern of production in this country. Out of the combined preferences of the people of India, the industrialists, those who want to make a profit, come to know what it will pay them to make and what it will not pay them.

This is the broad philosophic choice before the country. On this choice, the Socialist and Communist parties and the present Government are all in the one camp. Against that command economy, we put before the country the concept of decentralised economic power that Gandhiji had at heart when he said that if he had his way the Reserve Bank of India's

vaults should be opened and the gold that was there should be distributed among the people in all the villages of India. That is how economic power is divided; a little particle is given to every man, woman and child in the country. That is the real choice before the country.

Having posed a real challenge to the Budget of which, as I have said, we do not accept any part of the philosophy, I think it is right to say that it is mischievous in three ways. First of all, these additional levies undoubtedly contribute a blow to the lower middle classes and the common people of this country. This is ill-deserved, after all the burdens that have been cast on them in the last decade. *The Hindu* of Madras has estimated that already a rise of about 5 per cent in the urban cost of living has occurred as a result of this Budget. And we may take it that that will be the nature or measure of the rise as a result of this Budget.

Secondly, apart from the burden on the common man, these excise duties will injure the process of industrialisation and aggravate unemployment. Already, as a result of the excise duty of power looms, I believe that anything up to 15,000 men are in danger of being displaced in the artificial silk and other textile industries. As a result of the excise duty on metal sheets and circles of copper and zinc, 5,000 people are already unemployed today in Jagadhri in the Punjab. And they have come in deputation, both the manufacturers and the workers, appealing to the Finance Minister not to destroy that industry. That is only a small industry. They are not capitalists; they are small workers men whom Gandhiji would have liked to see come up. Those are the ones that feel the pressure of the excise duties. In Mirzapur also the small scale industry has been mortally hit already by these excise duties. The excise duty on diesel, which is a great triumph on which the Railway Board lobby should be congratulated, will restrict trans-

port of goods and people. Finally, the additional duty on newsprint is going to affect adversely the newspaper industry, a necessity for the minds of our people. In these ways, along with the reduction in the development rebate, the import duty on capital equipment and the surtax on earned incomes, economic development will be impeded by this Budget. If the House does not wish to take my word for it, it knows Professor V. K. R. V. Rao, a leftist and a supporter of Government's policy. Let me quote from a newspaper of 3rd March, his comments on the Government's proposals.

"There is a danger that the wide array of tax on intermediate and capital goods might affect both the pace of internal development as well as the build up of export capacity. He thought that the vast majority of the new excise duties would result in a rise of the cost of living and the consequent threat of an inflationary spiral."

And that brings me to the third mischief of this Budget. At a time when everyone agrees, and the leaders of Government themselves agree, that nothing must be done to aggravate inflation, this is almost a deliberate act setting in motion further inflationary tendencies.

The *Economic Review* itself supplies the material. During the Second Plan, it points out, the real income of the Indian people rose by 19 per cent. But the money supply rose by 35 per cent. If this is not deliberate inflation of currency, I do not know what is.

The hon. Finance Minister last year said that inflation was not caused by the monetary policy of Government but by the rise in food prices. That alibi that may have existed then has gone. The *Economic Review* on page 9, points out that since 1958, the food prices have not been rising. And, in the last two years, food prices, if anything, have declined. And so, it cannot be claimed that the inflation that took place in the last year is due to a rise

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in food prices. It is due to the monetary and financial policies of Government and the nature of the Plans on which they are launching.

The Survey also goes on to point out that at the end of 1959, the index of wholesale prices was 117.9 while at the end of 1960 it is 124.3, an average increase of 6.5 per cent; and that during the Second Plan there has been a rise of 25 per cent in wholesale prices. The rupee has depreciated to that extent. Therefore, I hope we will not be given an alibi as on the past occasion. Let the Finance Minister admit that it is the monetary policies of Government that are responsible for this inflation. Government professes, on the one hand, to be against inflation; but their practices, on the other, do not coincide with their professions.

In this context, what can the Chief Ministers' Committee do to hold the price line, when the Union Government goes out of its way to make a dent in the price line? What kind of realism is it to say that the Chief Ministers of States should meet once in three months to hold the price line? This is to throw dust in the eyes of the people. Government expenditure will go up with one hand as much as government's revenues go up with the other. What you get at an inflated rupees will not be any more than what you could have got without the inflation and without new taxation. What you get with one hand is spent with the other.

The result of inflation is disincentive to investment, savings and production, also to exports which the *Economic Review* call, "the central plank of public policy." For the past five years our exports are stagnant because our things cost very much more than world levels, because of the high cost structure caused by the policies. We shall be even less able to compete in the world markets than we have been in the last 5 years.

Having made out this case, people will say, 'All right, we agree that you

have made out a case. But what can be done? Somehow the money must be found. Where is the money to come from?'. I challenge that very assumption. This assumption that the money has to be found is a complete fallacy. We do not for a moment agree that additional taxation of any kind at all is necessary. It is true direct taxation has reached the saturation point. If you want to tax more, then it is the common man or the poor people that are going to suffer, not only this year, but in the years to come if the policies of Government and the present government in office were to continue. I do not accept this point that additional taxation is necessary. I claim that by cutting down civil expenditure and by not indulging in development plans of a Utopian nature, of an unrealistic nature, we can prune our Budget so that the existing taxation, highly as it is, would suffice.

Now, I shall be asked to prove that. I shall try and do so. (*Interruption*). I have my own figures and I do not know whether they will be the same as the Hon. Minister refers to.

Let us consider non-developmental expenditure and developmental expenditure apart. Let us start with non-developmental expenditure. This has been rising, as Acharya Kripalani pointed out, at an alarming rate. The Estimates Committee of the House has pointed out that a large part of the additional taxation levied during the Second Plan on the ground that it was to go to the Plan has, in fact, been diverted to non-Plan expenditure. Here are the figures. The cost of the Administrative Services has gone up in last decade by Rs. 37 crores. Every year it has gone up. In 1951-52, the General Administration cost Rs. 10 crores. In 1960-61, it is Rs. 19 crores: Rs. 9 crores extra. Audit cost Rs. 4 crores 10 years ago; today it costs Rs. 8.5 crores. Union Police, that is Central expenditure on Police was Rs. 3.8 crores 10 years ago; today it is Rs. 19 crores. External Affairs was Rs. 4 crores 10 years ago and today it

is Rs. 11 crores. In this way, Rs. 37 more crores have been added to what may be called parasitic expenditure consisting of a large army of under-paid and under-worked clerks. Parkinson's law has nothing to show before the process to which this country is being subjected.

At a time when our frontiers are threatened by Communist China, I would be the last person to grudge a single rupee that is being directed to the defence of the country from that aggression. But how is one to justify the purchase of a secondhand aircraft carrier at a cost which comes, I believe, to somewhere about Rs. 30 crores including the planes that are to be found on it. But who is going to attack the country from the oceans here? We are facing a threat across the Himalayas and, instead of directing the money that we spend on defence to fighting that enemy, we go and buy this tug toy for fighting a non-existent enemy. Who is going to invade us from the sea? We are making the same mistake that the Moghuls did in the reverse order. They built a huge land army and neglected the navy, and the British were able to land on the coasts and established settlements all round India and from these they moved in. Now, we are concerned with the attack by a land power on the North and, instead of concentrating on that, we neglect our defence there and we spend money on a navy which we do not need at the present moment.

**Acharya Kripalani:** They are our friends!

14 hrs.

**Shri M. E. Masani:** Acharya Kripalani is giving an explanation; I hope that it is not the true explanation that the aggressors are our friends. I know the Indian people would not connive at or tolerate such an attitude.

Not only has this process gone on for ten years but there is every indication that they propose to carry on this kind of thing.

According to a paper that was placed before the last meeting of the National Development Council prepared by the Planning body, these are the estimates in the States of non-developmental expenditure and developmental expenditure. The developmental expenditure in 1961-62 is Rs. 420.4 crores and in 1965-66 it is estimated to be Rs. 471.6 crores, that is, an increase of Rs. 51.2 crores. There is an increase in all the States in the next five years during the Third Plan period of Rs. 51.2 crores. That is to say, Rs. 51.2 crores is going to be the additional amount spent by all the States on development. Now, let us see the figures of non-development expenditure produced by the Planning Commission. Rs. 375.9 crores is the non-development expenditure in 1961-62 compared to Rs. 463.7 crores in 1965-66. There is an increase of Rs. 87.8 crores in non-development expenditure. So, in the next five years, the States will spend on development Rs. 51 crores more while on non-development expenditure they will spend Rs. 87.8 crores more—on purely civil administration expenditure. So, Sir, it appears that the Rake's Progress in which we are indulging over the last ten years is to continue for the next ten years. I am sorry I have not got comparable figures placed before the National Development Council for the Union Government and am, therefore, unable to give them. Perhaps the hon. Finance Minister would be able to give them and supplement the information by giving the corresponding figures which are contemplated for the next five years at the Centre.

Now, let us turn to developmental expenditure. Vast developmental projects have been undertaken, as Acharya Kripalani has pointed out, at expenditure that often goes beyond estimates, and the returns, as my hon. friend Shri Asoka Mehta pointed out in this House and as Shri Santhanam did in the other House, are miserably low—0.51 per cent return. If any businessman produced such results, he would be driven out of the market and go insolvent. An ECAFE survey which makes a survey of the whole

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region on behalf of the U.N. organisation, complain that in India the development of the private sector has been restrained by the diversion of available external and domestic resources to the State sector—the point being, that money that could have been invested by the people to get a higher return has been conscripted for mobilisation in State projects which are of an unremunerative kind. I will not repeat the argument. The fourth steel plant should never have formed part of the Plan. It accounts for no less than Rs. 235 crores. The additional tax this year is Rs. 60 crores. In other words, if this white elephant was not being imposed on this country, the burden of the additional taxation this year, the next year, and the year after that and the year after that could be removed from the shoulders of the common people of this country. It is because of such megalomani houses that the common people are being mulcted today and there is this burden of additional taxation.

I shall take another example—the nuclear energy power stations. For atomic energy and nuclear power station, Rs. 11.48 crores has been budgeted for 1961-62. This expenditure has no relation to the realities of our present day. Twenty years from now, perhaps, the world will have atomic energy for industrial use. But today, the difference between the price of thermal power and hydro-electric power and this power is so vast that to think in terms of the mobilisation of nuclear power for industries is purely Utopian. Here again, for the sake of glory and looking modern in the eyes of the world, we do such things. We are following Russia and other great Powers such as America which can afford this luxury. But what has happened in the Soviet Union, whose Deputy Prime Minister was in our country a few days ago—Mr. Kosygin. He was good enough to admit—I am reading from a newspaper report—and he said that Russia was having second thoughts about the eco-

nomics of nuclear power. He reported to have said:

“Russia is having second thoughts about the economics of nuclear power and that but for the fact that its third nuclear power station had already been launched it would perhaps have abandoned it.”

**Acharya Kripalani:** We will have second thoughts.

**Shri M. R. Masani:** It goes on:

“He would not agree with the view that nuclear power stations would be warranted where industrial areas are far away from coal belts, justifying his objection by the case of Russia where coal had to be hauled over much longer distances than India.”

I hope, as Acharya Kripalani says, that having followed Soviet Russia in one direction, we shall now have second thoughts quickly before more money is wasted.

This Budget is nothing but a concomitant of the Plan and we can sympathise with the Finance Minister since he is a prisoner of policies which cannot be justified on their own merits.

There are people who say that “this is a very negative though very effective criticism. But what is the use? Why don't you say something positive?” The *Hindustan Times* of the 7th of March had thrown that challenge in its editorial. There appears to be some dialectical confusion about the terms positive and negative. What is positive and what is negative? If some wrong is being done and you try to stop it, is that negative or positive? Or, is the wrong itself negative? If you are going down the slope and I put on the brakes is that negative action? If an innocent person is being attacked and if you go and stop the bully, is that negative action? There is a mathematical concept that “two negatives make a positive.” If the

Government of India today are following a negative policy and if we people try to set it right in the interest of the country, then anyone who tries to set right the negative is doing something positive and constructive to this country. It recalls a story about King Louis XVI who used to keep people in the Bastille for many years without trial. Standing at the window of his palace, one day he saw a mob attacking the Bastille and he said: "Why are they so destructive and negative? Why cannot they do something positive." That is a very funny idea. When one follows a policy which is not correct, and when some one draws attention and says that something is wrong, the man who does it is doing something positive.... (*Interruptions.*) Mahatma Gandhi led us in the very negative path of non-co-operation.

I shall try, however, briefly to list some positive things that we would like to do. I just list them because time does not permit a full exposition of these positive measures.

First of all, we should make a drastic reduction in civil expenditure. We have already indicated where these cuts can be made. Secondly, we would concentrate development expenditure on projects which are labour intensive, which provide employment spread throughout the country—Mahatma Gandhi wanted that to be done—and give quick returns by way of increase in national income. The priorities would be, first, agriculture, then small scale industries, then large-scale consumer goods industries and last of all those white elephants, the steel plants, which are the most unremunerative that this country can afford. (*An Hon. Member: Fertiliser?*) Certainly. Fertiliser, certainly, but not steel.

Profitability should be the test of progress and not the amount we spend. I am glad that Prof. Galbraith has given very clear expression to this point of view and since he is a bit of a demi-god to those who sup-

port the present policy, let me read a few of his remarks. He says:

"To give people income and then remove it by taxation, inflation or appeals to thrift is an inefficient and self limiting procedure.... In poor and ill-governed societies, private goods mean comfort and life itself. Food, clothing and shelter, all technical subject to private purchase and sale, have an urgency greater than any public service with the possible exception of the provision of law and order. The burden of proof is on any step that diverts resources from the satisfaction of these simple biological requirements to the almost invariably spend thrift services of the State."

This is on page 242 of the book *Affluent Society*. This summarises, if any, the positive approach that we have.

Then, thirdly, we would limit taxation to reasonable proportions, so that money is left to fructify in the pockets of the people to be devoted to investment. Fourthly, we would go in for honest and efficient collection of taxes.

**An Hon. Member:** What do you mean by reasonable?

**Shri M. R. Masani:** I have already indicated that the present levies are not necessary. We can reduce the present taxation and yet the country can go fast and money left to fructify in the pockets of the people to be invested for profit and not wasted in uneconomic projects.

Then, Sir we would go in for honest and efficient collection of taxes. Professor Kaldor pointed out that a huge amount of money escapes the tax collector's net. If that money could be collected all this additional direct and indirect taxation would not be necessary. Therefore the primary duty of the Government is to see that the man who evades tax is made to pay it in full and the innocent man who pays

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his tax, innocent men like the Government servant and salaried person, are not unduly mulcted by reason of the incompetence and inefficiency of the tax collecting machinery.

Then, fifthly, we would cut down the capital outlay on the State sector. This will be made up many times over by the same money being invested in the popular sector. Lastly we would replace foreign loans taken from foreign governments which are a burden on the country by equity capital coming in in a larger measure. This is an important point, because if you are going to take money from abroad—that we must, and I agree with the Finance Minister that India will need foreign capital for many years to come—there are two ways in which you can get foreign capital: either you get it on your risk or you get it at the other man's risk. If we borrow money from foreign governments we have to repay the capital and interest, whatever we may do with the money. Whether we use the money intelligently or effectively or we waste it or make a mistake, the loan has to be repaid.

What happens when foreign equity capital comes to this country? With his own money a foreigner comes and sets up his shop. He brings his plant and machinery to make a profit. If he makes a profit he takes it out of the country. If he incurs a loss—as many State projects are making—then this country does not pay anything. That man loses his money. He brings money at his own risk. That is an important difference. We want foreign capital, but we want foreign capital to come at its risk and not at the risk or at the cost of the interest of this country.

Sir, one last word in conclusion. The Hon. Finance Minister has said on page 35 of his speech that the additional taxation that has been levied this year has been levied “with the willing consent of the people.” I do seriously question this. I do not think

if a referendum on this Budget is held it would ever be accepted by the people of this country. I know that it would be thrown out by an overwhelming majority. If only the hon. Finance Minister would wait for a year, he will know whether the people of this country are prepared to put up with the crushing burden of taxation that the so-called socialist pattern makes necessary.

Sir, when the country went to polls during the last General Elections it was told that the Second Plan envisaged additional taxation on this country during of the order of Rs. 450 crores. If the Government has a mandate for any kind of taxation it certainly has a mandate for a levy of Rs. 450 crores additional taxation during the last five years. But what have they done? They have already levied Rs. 1040 crores of additional taxation. In other words, they have exceeded their mandate. Already they have gone twice beyond what they were telling the country that they were going to take out of the country's pocket. Sir, this is not proper in a democracy.

I think this Budget, therefore, has no mandate from the people. It is true it will be carried by a large majority of Members of this House. But, if I may say so with respect, four years after the last elections when the commitment made for Rs. 450 crores has been exceeded twofold, this Parliament becomes what is called in other countries a “lame duck” Parliament. Its mandate has expired.

**Shri Dasappa (Bangalore):** The gap of Rs. 450 crores was also expected to be made up by additional taxation.

**Shri M. R. Masani:** That was not what was said. The gap would be filled somehow. If the people had been told that Rs 1040 crores would be levied and another Rs. 60 crores this year, it would have been an entirely different proposition.

Sir, this Budget has not the mandate of the people of this country.



Therefore, this Parliament has become a "lame duck" Parliament. It does not reflect the wishes of the country four years after the General Elections. Its mandate has expired. You may carry it through the House, But I am confident, having faith in the intelligence and patriotism of the people, that next years when they have a chance they will reject the policies on which this Budget is founded and the policies of the Plan on which it is based.

**Shri Somani (Dausa):** Mr. Chairman, Sir, the courage and foresight shown by our Finance Minister in raising the additional resources of the order of Rs. 60 crores clearly indicates the determination of the Government to implement the Third Five Year Plan in right earnest. There have been misgivings in many quarters that it will be very difficult to raise internal resources to the extent required by the magnitude of the Third Five Year Plan. But the Finance Minister has shown that it will be feasible to do so. The task of the Finance Minister in raising resources of the order of Rs. 60 crores has been really very difficult and complicated, and it should be said to his credit that every effort and care has been taken to ensure that the incidence is kept as evenly spread as it is possible to do under the circumstances.

Sir, while everybody will support the view of my hon. friend Shri Masani that the non-developmental expenditure should be kept to the lowest possible and that every possible care should be taken to see that the additional resources raised from the people should be utilised for purposes of planned development, I fail to see the logic of his reason that it should be possible to go on with the present dynamic growth of our economy without raising additional resources.

There has been pressure from all quarters on the Finance Minister to pursue the utmost possible efforts to keep the non-developmental expenditure under control, and I have no

doubt that proper efforts will continue to be made to see that the rise in non-developmental expenditure is kept under close scrutiny throughout.

But the fact remains, Sir, that if we embark upon the ambitious programme of economic development as laid down in the Third Five Year Plan additional resources will have to be raised and these will have to be raised from the field of indirect taxation. The Planning Commission's *Draft Outline* dealing with the Third Five Year Plan indicates the limitations of raising further resources from the direct sector. It has therefore, been the painful duty of the Finance Minister to impose taxes of a varied nature in the indirect field.

I am glad to have an indication from the Finance Minister's speech in the Rajya Sabha that every possible care will be taken to examine all criticisms of his budget proposals. In view of the very heavy additional incidence of the new proposals I do hope and trust that he will be pleased to readjust some of his levies if he is convinced that certain industries or certain sectors of our economy will be adversely affected by the proposals he has made. I do hope and trust therefore, that the various criticisms about the adverse repercussions of some of his levies will be examined with proper care so as to ensure that we are not in any way adversely affected in the economic development which we have all in view.

I would also like to draw the attention of the hon. Finance Minister to the fact that it should be possible to manage the implementation of the Third Five Year Plan even if the total additional tax effort this first year is kept to something in the neighbourhood of Rs. 40 crores because our revenues have been showing a progressive increase, and as he has himself indicated even in the last year there was an overall increase of the order of Rs. 40 crores in the revenue realisations. It can therefore be safely predicted that this estimate of an additional Rs. 60 crores from the various

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levies is bound to be an under-estimate and there is every possibility of this estimate being over-fulfilled. It is in this context, therefore, I say that there is need to re-examine certain additional levies. I hope the Finance Minister will see that certain levies are readjusted in a manner conducive to the requirements of our growing economy.

I would like to say a few words on the question of concentration of economic power about which quite a few eminent members of our House have made reference yesterday and even today.

I quite feel my limitations and I realise that I am hardly competent to join issue with them. But I do want to make certain observations that the approach of the policy indicated in their statements about the concentration of economic power may result in slowing down the tempo of our industrial development. It is agreed unanimously that the solution of all our problems lies in quickening the pace of industrialisation and it is therefore in the context of this pressing need to promote industrialisation that we have to judge all policies of the Government. We are all aware of the policy of the Government under which they always encourage the new entrepreneurs and give preference in granting licences to the new parties whenever they are available compared to the old business houses. But we have to take note of the realities of the situation as it stands at present. Indeed, if you will see through the history of all the industrialised countries of the world, you will find that the giant industrial corporations have played and continue to play a significant role in the industrial development of all countries.

I would like to give a few instances. Let us take the example of the United States of America which is the most prosperous country in the world and where the standard of living is the highest. There, the example of DuPonts, who are one of the largest

manufacturing organisations of the whole world can be cited. They have at present an investment of 3 billion and odd dollars which is about 1,715 crores, in General Motors apart from their own important concerns for the manufacture of rubber ammunition and chemicals, etc.

Similarly, the example of Standard Oil Company can be given. This company is one of the largest old producing companies in the world. Then again, in December, 1958; J. P. Morgan and Co., which is a banking institution merged with Guarantee Trust Co., in the United States of America to form a four billion that is, Rs. 2,000 crores financial institution, and this merged institution has been doing a very prominent service not only to trade and industry but also the Government.

There are similar examples in the United Kingdom where the two electrical companies the General Electric and the English Electric Company have recently merged into one single corporation, thereby enlarging the scope of operations. Again, in America, the three automobile companies, that is, the General Motors, Ford and Chrysler, control between them 90 per cent of the total production of automobiles in that country. According to the figures available, in 1957, there were 941 major corporation mergers and again in 1958, there were 893 mergers of major corporation. All these figures clearly indicate the trend of industrial development in highly progressive countries of the world. It is simply not possible for small corporations to enter and to promote industrialisation to the extent that we desire.

The world is moving fast and the difference between the under-developed countries and the highly developed countries is growing, and it is therefore in the context of industrialising our country as fast as possible that we must adjust our policies in a manner which will enable our corporations to grow bigger and bigger.

There are already sufficient safeguards under the Companies Act to deal with certain undesirable features of the working of the big corporations. We have got sufficient power under the Industries (Development and Regulation) Act, and the Income-tax Act is taking sufficient care of the accumulation of wealth.

The hon. Finance Minister had given figures the other day in the Rajya Sabha that certain individuals are paying as much as 120 per cent. of their income, as tax, and that shows that so far as the income from the working of these corporations is concerned, the income-tax structure takes more than sufficient care to see that no such concentration of wealth is allowed to take place. The question, therefore, is quite simple. The question is whether we want our dynamic growth of our industrial production to go on or whether we want it to be slowed down. I am quite certain that in case there is an over-emphasis on this aspect of the concentration of economic power, then there is bound to be a slowing down of the dynamism that has been generated in the programme of our industrial development. I, therefore, appeal in all earnestness that while every possible care should be taken to see that the undesirable features of monopoly working or certain other features which may be undesirable from several aspects are removed,—the Government have already got sufficient powers to take care of those undesirable features—it should be the appropriate policy of the Government to see that nothing is done to curb the growing activities of our corporations.

As a matter of fact, the magazine *Fortune* in America had published sometimes ago a list of 100 corporations which are regarded as the biggest corporations throughout the world and India has not come into that picture. Countries like West Germany and Japan are mentioned there; there are a number of countries which are enlisted in the list of 100 corporations, but so far as our industrial corporations are concerned, they are

nowhere in the picture. My submission is that the size and the nature of our industrial corporations, even with all this talk of selected houses controlling so many companies, is so small, compared to the nature and size of operations of certain industrial corporations in the world, that we should not try to do anything to discourage the vital role which these organisations play with all their resources, managerial, financial and various other facilities which they have at their disposal and which may be utilised for the economic growth of our country.

Another point to which I would like to draw the attention of the Finance Minister is about the broad-basing of the corporate sector. There has been a lot of criticism and the Reserve Bank of India also took certain corrective measures to restrain what is called the speculative activities of stock exchanges. My submission is that the rise in the share market in our country has been much less than what it has been in other countries. The index of share prices in our country, based on 100 in 1939, was 120 in August 1960, in Soviet Russia it is 174; U.S.A., 513; United Kingdom, 406; Switzerland 329 and Canada 232. Since 1939, while the index of share prices in India has risen less than the wholesale price, in other countries the whole-sale price index has kept behind the index of share prices. The index of share prices in India was 127 in August 1960, taking the base as 100 in 1955. In the United States, it is 142; United Kingdom, 173; France 211; West Germany 400; Japan 416; Italy 308; and Switzerland, 189. This clearly shows that our Government need not be unduly worried so far as the rises in the stock exchanges are concerned. As a matter of fact, in the post-war period, there have been significant developments in the various countries where the number of shareholders has been rising rapidly. In West Germany, there are at present one million shareholders or 100 per cent. rise than in 1958. In France, there are now two million shareholders, and that number

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is increasing. In the Netherlands, the foundation for broadening share ownership has been set up by the Amsterdam Stock Exchange in co-operation with some of the foremost Dutch companies. Again, in the United Kingdom, a new world federation of investment clubs has been established. In Japan, there are three million shareholders, five and a half times as many as at the end of the second world war. In Australia, people's participation in stock exchanges is growing rapidly. In 1959, the number of holders owning stocks in companies in U.S.A. has risen to 12½ million, a gain of 100 per cent. in seven years.

My point in saying all this is that there is at present a very healthy tendency in the margin of investment in the issue market in our country for the first time. Sometime last year, this so-called boom condition in the stock exchange necessitated certain restrictive measures from the Reserve Bank of India. The number of new investors in the new companies was showing a distinct increase which was rather a very healthy sign and which should be welcomed. I, therefore, plead in all earnestness with the hon. the Finance Minister not to take any measures which would in any way retard the growth of this tendency of broad-basing the corporate structure of our economy. There is at present a good atmosphere in the country, a real interest, and an increasing number of new investors are going in for new issues. This tendency should be encouraged and promoted and not discouraged by the various measures which the Reserve Bank and the Government have taken from time to time in the last few months to curb the problem of speculation.

I would in this connection like to say something about bonus shares. I was rather surprised to hear yesterday my hon. friends Shri Guha and Shri Jain complaining about the possibility of tax evasion arising out of reduction in bonus tax. I could not quite follow their argument. As a

matter of fact, so far as the bonus tax issue is concerned, it has been the subject of expert study by various taxation commissions in foreign countries and everywhere experts have unanimously come to the conclusion that there is absolutely no case for taxing the capitalisation of reserves. The reserves are created after paying income and corporation tax to Government and if the reserves standing in the books of the company are transferred by the capitalisation process, it is only a method of transfer, where no question of tax evasion or tax liability arises. The two hon. Members also referred to the possibility of less dividends being paid and more and more bonus issues being indulged in by the companies. Firstly, there is a strict capital issue control, so far as issue of bonus shares are concerned. Companies are not free, and the bonus shares can be issued only if necessary permission is issued by the Department of Capital Issues, which will see that bonus shares are issued in an equitable and proper manner. Moreover, even if cash dividends paid by companies in certain cases on bonus shares can be reduced, that is all a step in the right direction. All along we have been told that companies have been frittering away their resources and if they strengthen their capital structure and pay less dividend, that is something which is to be welcomed, for which there can be no criticism. I, therefore, feel that the Finance Minister has at last realised the logic of the experts' view which has all along been that there is no case for taxation of bonus shares and I do hope and trust that this process will be taken further and the bonus tax on issues will be completely withdrawn.

There are talks about excess profits tax. My complaint and submission to the hon. the Finance Minister is that many of the basic industries are not allowed to make adequate profits. Take the case of steel or cement or paper or chemicals, whose prices are regulated by the policy of the Tariff Commission. The Federation of Indian

Chambers of Commerce and Industry have made a very comprehensive representation recently to the Ministry of Commerce and Industry wherein they have pointed out that this conception of the Tariff Commission to allow 12 per cent. gross return which hardly leaves only 4 per cent. for distribution of dividend is hardly justified in view of the vital role resources of these industries. According to the pattern of priorities, those industries which are vital to our national economy should be allowed to make greater profits than those which are not so vital. Therefore, the question of extra profits does not arise at all, firstly because they are not allowed to make extra profits and secondly a little buoyancy and broad-basing of the corporate structure can only follow if there is some incentive left to the companies to make some little extra profits in times of prosperity. After all, there is no doubt that once this excess profits tax is imposed the question of capital appreciation will be very adversely affected and all this enthusiasm which we see at present for new issues will be completely wiped out. Therefore, this is a suggestion which is fraught with very grave consequences, so far as the development of industrial sector is concerned and I do hope and trust that the implications of it will be properly assessed.

I would like to say something about the question of the textile industry. The textile industry has been the target of levies every year. This year also four additional levies have been imposed of the order of about something like Rs. 12 crores which means that 20 per cent. of the additional taxation is going to be raised by levies on textiles. The industry has just emerged from a depression. The industry is faced with a very huge and colossal problem of rehabilitation and modernisation and I think this huge levy was very much unexpected. The hon. the Finance Minister should consider giving some relief in this direction. I would specially like to draw the attention of the House to the imposition of excise duty on yarn. Cloth

is already paying excise duty since a long time and I do not see any justification for levy of a duty on yarn which is to be manufactured into cloth by the composite mills. The duty on automatic looms of 25 per cent. is also, in my opinion, a retrograde measure and looking to the needs of the industry for modernisation and rehabilitation, I do hope and trust that the hon. the Finance Minister will see his way to give some relief to the textile industry, so far as the levy on yarn for its own consumption and so far as the levy on automatic looms is concerned.

Lastly I would like to come to the question of exports. I quite see the urgency of doing everything possible to revitalise our export trade. The stagnation in our export performance has got to be broken. The Federation has made a number of suggestions by which the export performance can be improved. The hon. Minister for Commerce and Industry the other day at the Export Advisory Council asked the industry to play its part on a more significant scale and complained that the industry had not been doing as much as it should do. I think there is room for positive action from both the Government and the industry and I would like to appeal to the hon. the Finance Minister that he and his colleague the hon. Minister for Commerce and Industry should call an informal meeting of the representatives of a few important industries and place an increased target for exports before them. If he is convinced that some more incentives or some more facilities from the Government side are necessary to increase our exports to a significant extent, certainly he should look into that matter favourably. On the other hand, I have no doubt that the representatives of the various industries will not fail to respond to his appeal for playing their part in increasing the level of exports which we all need for our Third Five Year Plan foreign exchange requirements.

In this connection, I also welcome certain measures which the hon. the Finance Minister has taken for reducing the tax on royalties as also the

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reduction in the intercorporate dividend tax payable by minority investments from foreign countries. I have only to suggest in this connection that the Finance Minister has restricted this concession to investments which are made from 1st April, 1961 onwards. I think in fairness it is necessary that this concession in the inter-corporate dividend tax should be made applicable to all investments irrespective of the period from which these investments have been made.

I do wish to point out to the hon. the Finance Minister that the implications of certain excise duties either on yarn or on automatic looms or the reduction in development rebate and the increase in customs duty on import of plant and machinery are all matters which should be objectively assessed in their implications on the programme of industrialisation. After all what we are aiming at is that this dynamism in the economic growth of our Third Five Year Plan should not in any way be adversely affected and I do respectfully submit that the Finance Minister will be pleased to take a constructive view of the genuine difficulties which may be placed before him so that marginal adjustments may be made to mitigate the needless harshness of certain levies.

**श्रीमती सहोदरा बाई राय (सागर—रक्षित—अनुसूचित जातियाँ) :** महिला सदस्यों को भी बोलने का मौका दिया जाय ।

**श्री म० ला० द्विवेदी (हमीरपुर) :** सभापति जी, कांग्रेस दल का यह कैसा अन्याय है कि हम लोगों को बोलने का अवसर ही नहीं मिलता जब कि विरोधी दल के सदस्यों को बार बार मौका मिल रहा है । हम लोग इस सदन में तीन सौ से भी अधिक हैं । लेकिन कांग्रेस वालों को बोलने का मौका नहीं मिल रहा है ।

**सभापति सहोदर :** मेहरबानी करके आप बैठ जाइये, आपको मौका दिया जायेगा ।

**श्री म० ला० द्विवेदी :** बैठना क्या आप कहें तो मैं बाहर जा सकता हूँ ।

**सभापति सहोदर :** यहां बैठना तो आपका फर्ज है । आप बाहर न जाइये ।

**श्री म० ला० द्विवेदी :** लेकिन यह कहाँ का न्याय है कि विरोधी सदस्यों को मौका दिया जाता है और हम को मौका नहीं दिया जाता ।

**श्री० रणविर सिंह :** विरोधी सदस्यों को काफी मौका दिया जा चुका है ।

**श्री बाजपेयी (बलरामपुर) :** यह तो आपका घरेलू मामला है । इसको सदन में क्यों लाते हैं ।

**Shri Mahanty (Dhenkanal) :** Mr. Chairman, it is unfortunate that I had to begin my speech in a kind of jittery mood.....

**Shri T. B. Vittal Rao (Khammam) :** Do not worry.

**Shri Mahanty :**...and I am really surprised that such kind of objection should be taken which, in the ultimate analysis, is a slur on the Chair.

Coming to the budget, I feel the budget is more surprising than shocking. It has surprised those pre-budget speculators who had professed that this being a pre-election year, the Finance Minister would not propose any new imports which would be unpopular. In that sense, I wish to congratulate the hon. Finance Minister because the budget that he has been pleased to present not only underlines his desire to raise the resources for the Third Five Year Plan but also the austerity and the rigidity of his personality.

Having said that, I would like to underline one of the most important aspects of our budget, namely, that these budgets, since the Five Year Plans came into existence, are not mere financial statements but are fiscal

implements for achieving the socialistic objective that we have in mind. I, therefore, propose to examine the various budget proposals, particularly the taxation proposals, from that point of view, and I will try to examine if this budget takes us and, if so to what extent, towards the socialistic objective which we have in mind.

Firstly, I should like to come to the tax pattern that has been presented in these budget proposals. You will find from the taxation proposals that while a mere Rs. 3 crores are being sought to be raised from direct taxes, an amount of about Rs. 60 crores are sought to be raised from indirect taxes. Now let us examine whether we have not the conditions for increasing the direct taxes more and lessening the incidence of indirect taxes. Sir, many speeches have been made, and I am sure will be made, pointing out that the investment in the private sector was sluggish and that, as an incentive for more investment in the private sector, the incidence of direct taxation should be lessened, and that today the private sector is not in a buoyant mood, as it used to be, and perhaps a case is going to be made out that the incidence of direct taxes has reached its optimum and, therefore, there would be no scope for increasing the direct taxes any further.

If we care to look at the history and evolution of direct taxation in India, we will find of late the direct taxes are on the decline. I do not know what objective conditions have prompted the Government to allow the declining of direct taxes in India. I hope the hon. Finance Minister will be kind enough to throw some light on that aspect of the matter. But, be that as it may; if we take into account the proportion of direct taxes in India to the total tax resources, we will find it is the lowest in the world. The Taxation Enquiry

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Commission have pointed out on page 18 of the first volume of their report that in India the proportion of direct taxes are the lowest in the world. For instance, I am giving some figures from the report of the Taxation Enquiry Commission for the year 1953-54, and I do not think any substantial or significant deviations have been made, from that pattern. In the U.K., the proportion of direct taxes to the total tax resources is 55 per cent; in Canada and South Africa it is 60 per cent; in New Zealand it is 70 per cent; in U.S.A. and Japan, two capitalist countries, it is the highest, namely, 88 per cent. In Ceylon it is 40 per cent. and Pakistan 24 per cent. In India it is as low as 24 per cent. Therefore, let us not be told that the incidence of direct taxes in India are the highest and any further imposition, or any further proposal for direct taxes, will be the last straw on the camel's back.

Then I would like to examine also the condition of our private sector. I would not like to offer my own views, but I would like to invite the attention of the House to the Reserve Bank of India Bulletin for 1960. The hon. Member preceding me had mentioned that the private sector are really in very bad days and that the private sector is not being able to make both ends meet, etc. But here is the *Reserve Bank of India Bulletin* which says:

"Profits before tax showed an increase of 13.5 per cent. from Rs. 37.6 crores in 1957 to Rs. 42.7 crores in 1958. Tax provision at Rs. 14.3 crores worked out at 33.5 per cent. of profits, as compared to 38.0 per cent. during the previous year. 'Profits after tax' at Rs. 28.4 crores showed an increase of 21.8 per cent. Dividends distributed, which formed 58.8 per cent. of the profits after tax, were higher by 9.9 per cent. in 1958 as compared to the preceding year. Profits ploughed back amounted to Rs. 11.7 crores compared to Rs. 8.1 crores in the preceding years."



[Shri Mahanty.]

From the statement of the Reserve Bank of India, thus, you will find that today there is a great buoyancy in the private sector, profits are increasing, more dividends are being declared and more profits are now accruing after paying the taxes. Therefore we cannot say that the private sector today is in bad days. Taking these two facts into account, that the private sector can bear the burden of direct taxes more in their condition of buoyancy, why a mere Rs. 3 crores they are asked to bear, whereas the countless millions of this country, who have been striving and clamouring for a better standard of living, have been asked to pay these inequalities indirect taxes, which will ultimately put a restraint on consumption? I would like the hon. Finance Minister to keep these two aspects in view while he comes to reply to the debate as to why the impact of direct taxes is being lessened whereas the indirect taxes are on the increase.

There is another point to which I would like to make a reference. You will find that the direct taxes in India are gradually on the declining curve. For instance, in the corporate sector, the rate of income-tax and super-tax as per the Finance Act of 1960 was 45 per cent. But in the previous year it was of the order of 51.5 per cent. Now it is necessary for this House to consider and know as to why taxation in the corporate sector has been reduced from 51.5 per cent to 45 per cent. Let us not be told, as I have indicated earlier, that our corporate sector is really hard hit and that it could not pay more. For comparative figures, in France it is 65.6 per cent, in USA it is 52 per cent and in UK it is 48.75 per cent. Therefore I do not see any justification for corporate tax being on the declining curve and those who can pay more direct taxes being given a tax holiday.

14-51 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

If we consider this matter from another point of view, we shall find

that for reasons which are not completely satisfactory, the private sector, is given relief where as the hard hit people of the country are being asked to pay these kinds of indirect taxes which, to say the least, is unconscionable.

In this context I would like to make a reference to a statement made by our esteemed colleague, Shri Mehta. Shri Mehta is an eminent economist. He designs to come to the House and enlighten us. But he does not stay on to be enlightened.

**Shrimati Ila Palchoudhuri** (Nabadwip): Because he is eminent he does not need to be enlightened.

**Shri Mahanty:** That is right.

The hon. Finance Minister has also mentioned in that strain that a sacrifice has to be made and restraint has to be put on consumption in the interest of our Plan. I would beg of him to answer me one question, namely, who is the ultimate authority to determine the quantum of consumption. I am sure it is not a totalitarian State where the State, the caucus or a few persons who control power will determine the quantum of consumption. It is a democratic country. We are trying to implement a Plan which is going a compromise between the dictates of planning and the concepts and values of our democracy. If hon. friends, like Shri Mehta or the hon. Finance Minister, urge that a sacrifice has to be made, I will ask as to who will determine the quantum of consumption. Some objective yardsticks have to be laid down for this, otherwise this kind of mulcting the people under slogans of sacrifice for the implementation of our national Plan, to say the least, will be misleading.

In this context it will be worth while to refer to the Draft Third Five-Year Plan. Regarding restraint on consumption, the Planning Commission have recommended that, assuming our national income rises at the rate



of 5 per cent per year, our consumption has to increase at the rate of 4 per cent per year so as to increase our national saving from 8 per cent to 11 per cent. It is the Planning Commission's belief—I am sure also shared by the hon. Finance Minister—that our consumption must rise. I would like to know how the Government can reconcile these two positions, namely, encouragement of consumption and putting restraint on consumption by means of these kinds of indirect levies. I do not know if the Government appreciates the point that in the interest of more production and a more affluent economy consumption must increase.

Let us take the case of the Japanese steel industry. As you know, the price of Japanese steel, I think, is the cheapest in the world. Even though they import 40 per cent of their fuel, that is, coal from USA and their raw material from countries like India, they are still able to produce and sell steel, I think, at a price which is the cheapest in the world. How has that been made possible? That has been made possible by encouraging domestic consumption of steel so that there is more consumption necessitating various kinds of steel goods to be produced. Thus they create a climate inside the country which, I should say, is beneficial for more production.

Therefore, I do not subscribe to the theory that in the interests of more production our people should be left high and dry and that a restraint should be imposed on the lowest standard of consumption that we have in our country today. Therefore if we consider these proposals for indirect taxes from that point of view, we will find that they are absolutely indefensible and the levies, at least some of them, are unconscionable. I hope the hon. Finance Minister will kindly bring to bear his sympathetic consideration upon the observations that we have made.

Another question remains. We are raising all these resources for imple-

menting and for providing resources for our Plan outlay. But if we examine our experience in this direction, we find that it is a disappointing picture. During the Second Five-Year Plan period, according to the Estimates Committee's report, we find that even though Rs. 500 crores over the original Plan target were realised in the shape of tax receipts, the revenue available for financing the Centre's Plan outlay was a mere Rs. 45 crores. Here is a situation which, I believe, is serious enough to pay some attention. We have been raising resources by all kinds of means and then we divert all those resources to non-Plan expenditure and expenditures which are not within the framework of the Plan. So, somebody has to tell us as to how this situation is going to be corrected. When resources which are realised primarily for financing the Plan are diverted to non-Plan direction, we are certainly entitled to know as to what is going to happen.

For instance, the Estimates Committee on page 7 of their *Report on Growth of Civil Non-Plan Expenditure* have mentioned, namely:—

“On the other hand, the Committee consider that in whatever manner the revenue may be paired with the expenditure it is obvious that while Rs. 420 crores was expected to be available from the current sources of revenue and additional revenue was raised to the extent of Rs. 1044 crores during the full Plan period, the amount available to the Plan would be only Rs. 439 crores as shown in Table III and that the gap in the financing of the Plan would be covered only to the extent of Rs. 19 crores.”

If this is not a situation, grave enough I do not know what it can be.

The hon. Finance Minister has also adverted to that aspect of the question.

[Shri Mahanty.]

He has mentioned on page 35 of his speech,—

"By raising additional revenue of about Rs. 800 crores through fresh taxation we have, over the five year period, not only met our entire revenue expenditure from our current income but have also financed capital expenditure to the extent of about Rs. 130 crores from current surpluses."

Therefore, though Rs. 800 crores were raised, only about less than 15 per cent of it was available for our capital expenditure. I believe when the people are being made to pay these kinds of unconscionable levies and imposts, the Government should assure them that these resources which are being raised from sweat and tears will be utilised for Plan purposes. Not a single pie of it should be diverted to non-Plan expenditure.

15 hrs.

In this context I cannot help making a reference to our defence expenditure. One of the reasons why the non-Plan expenditure is on the rise is on account of our increasing commitment in Defence. Nobody will grudge that money should be spent for defence purposes. But when the money is not spent in right directions, when the defence preparations are found wanting, then it is the Government's moral duty to assure people that whatever resources are being diverted to defence are spent in the interests for which they are meant and that our defences are assured.

There are one or two other small matters to which I would like to make a reference. I would like to make a reference to the excise duty on newsprint. I feel that the impost of 10 per cent *ad valorem* excise duty on newsprint is really the last straw on the camel's back. Sir, you have listened to many speeches criticising the Government's lack of pricing policy in the public sector. And the pricing policy is so manipulated as to leave the Government with a certain amount of

resources, not in the shape of taxation but otherwise. And the Nepa Mills provide a glaring example in this respect. The newspapers in India have been forced, under Government's executive direction, to consume about 20 per cent of newsprint produced in the Nepa Mills, one of the mills in the public sector. The quality of the newsprint produced in the Nepa Mills, to say the least, is most unsatisfactory, whereas its price, I am told, is 20 per cent higher than newsprint of a similar variety. Therefore, by fixing an arbitrary price for the newsprint, which is 20 per cent higher than the price of newsprint of a similar variety, Government have been able to make this venture a success.

On top of it, if this new impost is levied on newsprint, it will hit hard not only the small newspapers but also, I am sure, such newspapers which have not adequate advertising revenues and which papers are running not as a sort of commercial proposition but as a sort of a political mission. Therefore, with all humility I would beg of this Finance Minister to consider whether he could not reduce the levy on newsprint.

Now, much has been said about plugging the loop-holes of our tax administration. It has been emphasised time and again that if the taxes are realised properly, then the Government may not have any need to impose fresh taxation and that they would be able, at the same time, to derive more revenue from the existing taxes. In that context it is extremely necessary that those who are directly charged with realising the taxes should be kept satisfied. But we find that today a sort of discontent has crept into the entire Income-tax Department. The hon. the Finance Minister should be knowing that hitherto the principle that guided the promotion of Income-tax officers was solely on the basis of seniority. But today, for reasons not known to us, that promotions are being influenced by considerations not of seniority alone, as

a result of which we find juniors superseding their seniors. If into such department, as the Income-tax, Department, which is a tax-gathering department, such discontent creeps, I do not know how the Government is going to encourage or enthuse officers in those departments to raise more resources. Therefore, I would beg of the hon. the Finance Minister to take this aspect into his consideration and see that considerations both of seniority as also efficiency prevail upon all kinds of promotions that are made in his Department.

Sir, the time being short I cannot transgress upon your limits and therefore with these few words I resume my seat.

**Shri Kamalnayan Bajaj (Wardha):** Mr. Deputy-Speaker, Sir, while presenting the budget the Finance Minister made an economic survey of the country which, according to me, was brilliant, candid and sound. It showed his grasp and understanding and inspired confidence. It is a gallant effort and a bold bid to broad-base the taxation structure. It is prudent to increase and consolidate the sources of our revenue. He has intelligently and discriminately levied the new taxes. I heartily congratulate the Finance Minister on his achievement in this regard. While there will be broad general agreement, in detail there are some discrepancies or defects on procedural matters and others to which I will come at a later stage.

Everybody knows that our foreign exchange resources are dwindling and we are very short of them. The incentives given by the Government for export promotion are not sufficient for the purpose. In a country like ours, which is under-developed and which we would like to develop industrially and commercially, it is unavoidable to some extent that the cost of manufacturing goods will be more than the cost of such goods in foreign countries which are more developed. In the last two Plan periods we have increased our manufactured goods considerably, and we are very happy about

that. We have come to the end of the two Plan periods and the third Plan period is to begin.

In the planning of the Third Plan we have not taken into account one aspect. When production increases, the cost of production should go down. To what percentage it can be achieved has to be worked out. But the planners have totally ignored this aspect, namely, that the cost of production of the manufactured goods specially and of its raw materials should come down to some extent. It is good to subsidise export, even by using some force and compelling all the industries that 10 per cent they must export, and that some incentives are given. But that will be given at the cost of the country or of the consumer. It cannot be continued for a very long time. May be for a small quantity of exports in different industries it could be done. But if we want to export in large quantities, ultimately the cost of production of our manufactured goods should come down, maybe after ten or fifteen years, to the level of the cost of production in the international sphere. And unless we achieve that along with our planing, it will be very difficult to maintain our exports.

Our exports have more or less become stagnant. In 1956 our exports were to the tune of Rs. 619 crores, and in 1960 they were to the tune of Rs. 638 crores. The exports have not varied more than Rs. 65 crores between the the maximum and the minimum in the last five years. While our imports in 1956 were to the tune of Rs. 281 crores, in 1960 they were Rs. 1,000 crores. On an average our imports during the last five years were to the tune of Rs. 928 crores. And our deficit balance of trade in the last five years has grown to the tune of Rs. 1575 crores, which is substantial, you will agree. We have to increase our exports to reduce the unfavourable balance of trade. For that purpose, unless we reduce our cost of production, it would be very difficult.

I shall give you another example. Many wage boards have been set up,

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and they have given their agreed solutions for the price range in the trade or for increase in the labour charges and so on, and they have also arrived at many other agreed proposals. In many of these boards or committees, when the representatives of the trade go there, they generally think—which, according to me, is not very right—that they have to look to the interests of the industry, and the other interests will be looked after by Government or by the other representatives. And if the cost is increased, and this is not made applicable to them, they say: 'Why should we bother? If the cost to the consumer increases, how does it affect us?'. Similarly, if the labour representatives are there, they do not bother about what proceeds are left to the industries, or how much it will affect the consumer. If they get what they want for the labour, they are fully satisfied. When the agreed solution comes before Government, Government are either pre-committed, or they take the general view. 'Here is an agreed solution. Why should we not accept it?' But the largest interest in the country is that of the consumer, because that is the largest interest of the country; still, their representative is only the Government representative. The consumers do not have any direct representation on such boards. And when Government accept the agreed formula, the sufferers are the consumers. According to me, when giving directives to such commissions or such wage boards, Government must have some understanding or some oath from everybody must be taken that subject to the national interest, they will further their trade or the cause of labour or the special interests in the committee. And it should be examined later on by Government as also by this House whether the national interests have been properly protected. If this is not done, and if the cost of the manufacturing and other raw materials goes on increasing gradually, a time will come when our exports will be almost ex-

tinct, or they will get reduced considerably, and that is the danger which I visualise to a considerable extent.

As regards our planning, I admit that the standard of life has increased in the country as a result of it; the development has been very considerable, but there are certain limitations with the Government, as a result of which the fruits of planning reach only to those who have some land or some capital or some property or at least some talent; it is only their standard of life that has increased. Even as regards the social benefits which we give, such as education, medical assistance and so on, the poorest find it very difficult to get them. We have not yet been able to find out a method by which Government can reach to the very poorest who have no considerable intelligence or who have no land or property or any resources whatsoever. These poor people have not been able to find out even a guarantor. Supposing electricity is coming to the village, if they have to take that electricity, then some sort of capital investment is required. Again, if *tac-cavis* are to be taken by them, some guarantors are necessary for that purpose, but the poor persons are not able to find them. So, it is only the person with even a small capital who gets the benefit, or the person with some property. We have not succeeded yet in reaching to the poorest and I do not know how we can do it, because it is not a simple problem. But the responsibility is not reduced thereby, and we have to give very great thought to this aspect.

Regarding prohibition, although it has been the policy of Government that prohibition should be enforced in the country, yet, during the last few years, or, say, even in the last ten years, much progress has not been made in this direction. The State Governments are afraid of extending prohibition in their areas, that is to say, the dry areas in their territory, because they fear that they will lose the revenue. For this reason, prohibition has come practically to a point

of stagnation. What is happening is that simultaneously, while there is a dry area on one side, on the other side, there is also a wet area. The people who are profiting most by the present policy of prohibition or are deriving the best advantage are the police, the smugglers and the illicit distillers. This kind of thing will go on, and it will not decrease until the whole country or the whole territory or the whole zone is made completely dry.

The planners have not provided for any target period by which prohibition will be completely enforced. Therefore, the State Governments take a narrow view of the matter, and they are not extending the dry areas in their on territory. I would request the Finance Minister, who is pledged to prohibition himself, that he should find out a way and tell the State Governments, that they should proceed according to a planned programme and extend the dry areas in their territory, and whatever losses of revenue are incurred on that account would be made good by the Centre. For if as a result of prohibition, society saves some money in the future years, I am sure the Finance Minister is intelligent enough to mop up a part of those savings for the benefit of the States and the country as a whole. But if prohibition is going to be enforced in the way it is done presently, I am afraid that it is going to be more harmful to the country, because even the respect for law becomes less, for, in the interior areas, illicit distillations and other things go on, and the police also, although not very often, are a party to it, or they associate themselves with such distillation, and smuggling etc., and this results in increase of the crime. Therefore, it is not in the national interest in the long run to continue both the dry and the wet areas simultaneously.

Then again, Acharya Vinobha Bhave as you are aware, has said that there should be a ban on the immoral films and other posters which are exhibited freely in important public places. These posters which are vulgar, sex-

exciting, and indecent should be banned in some way by the Centre and the State Governments. Although there is Film Censor Board, and all the films are censored by them, yet, the portions which are censored and cut out, and even the posters made out of them are exhibited, and these do not come under the control of the Film Censor Board, and the Home Departments of the States have to take action on it. It has not been found possible even to ban such posters, and punish the people concerned. I am afraid the modesty and the self-respect of Indian womanhood is at stake. And yet, such vulgar and indecent posters etc. are freely exhibited in the country. I urge that some action has to be taken in this regard.

Regarding taxation, I would request the Finance Minister to examine very carefully whether if the incidence of the tax on individuals is reduced, he cannot get more by way of the total amount or the quantum of the tax. Now, he has removed the difference which was there previously between earned income and unearned income. As a matter of fact, I had personally thought that earned income should have had some benefit, because the man does some labour. I agree that earned income as defined in the income-tax law today may not be quite appropriate. If the definition requires to be changed, that should be done, but those people who earn because of their labour should be given some more incentive than those who earn by way of dividends, or by way of managing agency remuneration or by way of other income such as rent from property and so on; these persons should be taxed at a higher rate.

Regarding bonus shares, Shri A. P. Jain said yesterday that as a result of the reduction of the tax on bonus shares from 30 to 12½ per cent, the income-tax may be evaded. Although I do not deny a very remote theoretical possibility of such a case where the reserves are distributed by way of

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dividend or otherwise; but generally this is not true, because these reserves which are built up are tax paid reserves and usually they are not distributed as dividend. When the bonus shares are given, they are given not as profit coming into the hands of the shareholders; it is only that the reserves are capitalised.

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

**Shri Kamalnayan Bajaj:** I want a few more minutes as I have to deal with it in detail.

**Mr. Deputy Speaker:** My difficulty might also be appreciated. Each Member can take up a few points which he can stress, leaving other points to other hon. Members.

**Shri Kamalnayan Bajaj:** All right. I will do that in a few minutes.

The Finance Minister himself has argued that there was no necessity for the bonus tax after the excess dividend tax has been removed. The force of that argument is there. I hope that he will completely remove the bonus tax. Although it is a small matter, on principle it is wrong.

As regards the entertainment tax, whatever exemption has been retained should also be given to the private firms and individuals, because they have also to spend about the same thing.

Then in section 56A of the Income-Act, along with refractories other industries specially sanctioned by the Government should also be included.

Regarding subsidiary companies, the development of such companies in our country has been considerable. If no incentive is given, partial double taxation will be involved because the companies have invested in the other companies and the taxation is imposed at both the ends. But there is a very candid argument by the Finance Minister in his speech that the foreign investors ask for the majority invest-

ment if the subsidiary is regarded as such at 51 per cent. I would only argue that it should be considered as a subsidiary even if 40 per cent shares are held by any company or foreign companies or individuals. If that is done, then the difficulties of the Finance Minister would be easily removed.

Regarding taxation on import of capital goods for the future, I have no difficulty because it will give a fillip to the manufacture of such goods in the country. It is a good thing. Capital goods are not very largely produced in our country and so indigenous production should be encouraged. But orders which have been placed earlier or licences which have already been sanctioned should be exempt from such a thing.

As regards the excise duty on glass shells, there is a procedural difficulty. There are only three factories which are producing glass shells. They are consuming for themselves and also giving to the lamp industry. Glass shells are not used except for the lamp industry, and if the duty is levied on glass shells, the procedural difficulties are there. I do not want to go into details. If the duty is there, you can not take the glass shells directly to the lamp factory which is very close. They have to be packed. They have to be cleaned. Their expenses would be more and the cost will increase. So these difficulties are there. If some way can easily be found to calculate *ad hoc* those excise duties on glass shells or if it could be put additionally on the lamp which is the end-product of the glass shells, the difficulty can be solved.

Regarding sales tax, I had argued in my last year's budget speech and made out a complete case for its abolition specially in the case of manufactured goods. I know the Finance Minister has applied his mind to it. The State Governments are finding it difficult to do it, but with the influence of the Finance Minister, it

should be possible to put an additional excise duty and remove sales tax on as many goods as possible, specially manufacturing and engineering goods.

**Mr. Deputy-Speaker:** Shri M. L. Dwivedi. I would not allow any hon. Member to transgress the limit of 15 minutes at least on this side.

**श्री म० ला० द्विवेदी :** उपाध्यक्ष महोदय, मुझे कोई आपत्ति नहीं है इस में, लेकिन कांग्रेस पार्टी के ही कुछ सदस्यों को २५, २५ मिनट तक दिये गये हैं। मुझ में यह खराबी जरूर है . . .

**उपाध्यक्ष महोदय :** यह शिकायत अब अपनी पार्टी में करें, मुझ से न करें।

**श्रीमती सहोबरा बाई राय :** १० मिनट ही काफी हैं, १५ मिनट की क्या जरूरत है ?

**श्री म० ला० द्विवेदी :** : अभी एक सदस्य ने कहा कि हमारी सरकार की बनाई हुई योजनायें यूटोपियन प्रोजेक्ट्स हैं। इसे सुन कर मुझे याद आया कि एक बार जंगल में बरसात हुई तो एक साये के भीतर सांप, बिच्छू, गीदड़, शेर, गायें और बकरियां सब डकट्टे हो गये, और वे कुछ समय के लिये एक साथ रहे। उन माननीय सदस्य का जो स्वतंत्र दल है उस के सदस्य न मालूम किन कारणों से कुछ समय के लिये एकत्र हो गये हैं और दूसरे लोग जो काम करते हैं वे उस को एक यूटोपिया समझते हैं। वे बजट की योजना के बारे में कुछ बात न कर के दल के बारे में और अपने राजनीतिक प्रचार के बारे में ही कहते रहे। मैं इस सम्बन्ध में अधिक कुछ न कह कर वित्त मंत्री महोदय को इस बात के लिये बधाई देता हूं कि उन्होंने इस वर्ष साधारण आमदमी पर, जो कि सब से छोटी आमदनी के स्तर का आमदमी है, कम से कम प्रहार हो, इस बात को सोचने का प्रयास किया है या प्रयत्न किया है। लेकिन पिछले वर्षों में जो आघात उस आमदमी पर लगे हैं उन से उन के बचाव के लिये वे क्या कर सकते थे, शायद

यह उन के दायरे की सीमा के अन्दर नहीं था। पिछले जितने वित्त मंत्री रहे हैं वे सब साधारण व्यक्ति पर ही आघात करते आये हैं। इस बजट में इस की तरफ कुछ ध्यान दिया गया है, इसलिये वे बधाई के पात्र हैं, और उन को मैं ने यह बधाई सदन में बजट पर भाषण करने के पूर्व दी थी।

बजट के जितने कर प्रस्ताव हैं, उन का स्वागत तो हम लोग करेंगे ही, लेकिन कुछ बातें जो हमें आपस की कहनी चाहियें, उन को कहना में उचित समझता हूं। पहली बात मैं यह कहना चाहता हूं कि बजट के निर्माण के सम्बन्ध में हमारे वित्त मंत्रालय के जो विशेषज्ञ हैं वे शायद लक्षण से बाहर तीर मारते हैं। लक्ष्य से बाहर तीर मारने का मतलब यह है कि हर वर्ष जितना कर वे लगाते हैं उस से वे अनुमान से कई गुना वसूल कर लेते हैं। पिछले साल ही हम ने ४१ करोड़ ३७ लाख ६० का अनुमान किया था लेकिन हम ने उस से अधिक वसूल किया। इसी प्रकार पिछले दस वर्षों के आंकड़े अगर देखे जायें तो सरकार के बजट के जो अनुमान हैं वे कई गुना बढ़ गये हैं। सन् १९४७ में जो बजट अनुमान लगभग २०० करोड़ ६० के थे वे अब १०२३ करोड़ ६० के लगभग हो गये हैं। यदि वास्तव में भारत के लोगों की आमदनी बढ़ती जाये और उसी हिसाब से हमारे बजट के आंकड़े भी बढ़ते जायें, तो उस का हम को स्वागत करना चाहिये, लेकिन जब हम देखते हैं कि हमारे जो भाई हैं, देश के नागरिक हैं, उन की आमदनी का स्तर कितना नीचा हो गया है, तो पता चलता है कि हमारे बजट के अनुमान वैसे नहीं हैं। कारण यह है, जैसा कि आचार्य कृपालानी ने बतलाया, कि राष्ट्रीय आमदनी में ६५ प्रतिशत वृद्धि पाई जाती है लेकिन यदि हम इसे सही ही मान लें तो भी १०० प्रतिशत तो बढ़ती आमदनी में नहीं हुई, उस से बहुत कम है। यदि मूल्यों का हम अनुमान करें तो जितने मूल्य आज हैं वे दूने से अधिक नहीं बढ़े हैं, नागरिकों की जो आमदनी है वह

[श्री म० ला० द्विवेदी]

शत प्रतिशत से ज्यादा नहीं बढ़ी है, उस से कम है, लेकिन हमारे बजट का खर्च २००० करोड़ से ऊपर पहुंच गया है। इस से मालूम होता है हम जनता के स्तर को न देखते हुए ही अपने बजट को बनाने में लग जाते हैं और हमारे वित्त मंत्रालय के विशेषज्ञों का ध्यान इस ओर नहीं जाता। यदि हम अपने नागरिकों की आदनी को देख लें और उस के बाद कर लगायें तो अधिक अच्छा होगा। बजट के बनाने के सम्बन्ध में कहा जाता है कि यह संसद् का बजट है . . .

**The Minister of Finance (Shri Morarji Desai):** May I say that I am responsible for the Budget, not the experts of my Ministry?

**श्री म० ला० द्विवेदी :** मैंने यह इसलिये कहा कि वित्त मंत्री ने कहा था कि वे ले मैन हैं।

**श्री मोरारजी देसाई :** ले मैन हैं तो क्या इसलिये कोई चीज जज नहीं कर सकते।

**श्री म० ला० द्विवेदी :** श्री मोरारजी देसाई ने अपने भाषण में कहा था :

“all over the country, in the cities and in the towns and also in the rural areas”.

यानी देहातों को आप ने तृतीय श्रेणी में गिना। हो सकता है कि आप ने देहातों की तरफ उतना ध्यान नहीं दिया इसलिये उसे तृतीय श्रेणी में डाल दिया, जब कि ८५ परसेन्ट आबादी देहात में बसती है। आप ने बतलाया कि विकास के अंकुर सारे देश में प्रस्फुटित हो रहे हैं। मेरा कहना यह है कि यह सही है कि शहर के बेकार नौजवानों को आप ने विकास खंडों में नौकरियां दे दी हैं, उन को आप ने मकान दे दिये हैं, उन के भोजन की व्यवस्था कर दी है और उन को गाड़ियां दे दी हैं। लेकिन देहातों में क्या सुधार हुआ है यह यदि आप देखना चाहें तो समय निकाल कर देहातों में चलिये और यदि वहां आपको सुधार दिखायी ते दे तो मैं आपके भाषण का

शत प्रतिशत स्वागत करूंगा और और भी अधिक बढ़ाई दूंगा। लेकिन आप दिल्ली में रहते हैं और देहातों में नहीं घूम पाते और देहात के प्रतिनिधियों की बात सुनने का आपको अवसर नहीं मिलता। जब आप बजट बनाते हैं तो हम लोगों से कोई परामर्श नहीं करते और हम को उस में एक अक्षर भी बदलने का सुझाव देने का अधिकार नहीं है। कल आपने राज्यसभा में कहा कि बजट में जो कर प्रस्ताव हैं उन में आप एक अक्षर भी नहीं बदल सकते। आप न बदलें लेकिन हम जो जनता के प्रतिनिधि हैं हम अपनी बात कहेंगे अगर आप देहातों में सुधार नहीं करेंगे।

अगर आपकी योजनाएं देहात के स्तर को ऊंचा नहीं करेंगी तो आपके बजट के आंकड़े आंकड़े ही रह जायेंगे। आपको देखना चाहिए कि आपकी योजनाएं देहात में कहां तक सफल होती हैं। मैं योजनाओं का समर्थक हूं और देहातों में उनका प्रचार करता हूं, लेकिन साथ साथ यह भी चाहता हूं कि जो सुधार हो रहा है कागजों पर वह जनता के पास भी पहुंचे। आपके आंकड़े कहते हैं कि पशुपालन के लिए इतना रुपया खर्च किया गया, मुर्गी पालन के लिए इतना खर्चा किया गया। लेकिन आप देखें कि देहातों में मुर्गियां नहीं पाली जातीं फिर भी दो सौ मुर्गियां वहां जाकर खत्म हो जाती हैं। लेकिन जनता ने जो सड़क श्रमदान से बनायी है उसको पक्का नहीं किया जाता।

वित्त मंत्रालय को जो आंकड़े आते हैं उनको विशेषज्ञ ही देते हैं। मंत्री लोगों को तो आंकड़े बनाने का मौका ही नहीं मिलता। ये आंकड़े पटवारियों और कलक्टरों के पास से आते हैं, जनता के पास से नहीं आते और न जनता से इनके बारे में पूछा जाता है। हम यह नहीं कहते कि आप कर लगाने के मामले में हमसे सलाह लें। आप अपने कर प्रस्ताव अपने ही तक अवश्य रखें लेकिन आप योजनाओं पर होने वाले व्यय के बारे में तो



हमसे पूछ सकते हैं कि कौन सा काम देहातों में हुआ है और कौन सा नहीं हुआ ।

इसी तरह से शहरों में बड़े बड़े उद्योगों का विकास हो रहा है । देहातों के लिए भी वायदा किया जाता है, लेकिन कहा जाता है कि चूंकि तुम्हारे यहां अभी बिजली नहीं है इसलिए उद्योग नहीं लगाये जा सकते । देहातों की दशा यह है कि वहां बिजली नहीं है इसलिए उद्योग नहीं लगाये जा सकते और चूंकि उद्योग नहीं हैं इसलिए बिजली नहीं आती ।

आप कहते हैं कि हम ने देहातों में सिंचाई के साधन पहुंचाए हैं जिससे गल्ले की पैदावार बढ़ी है । लेकिन अबस्था यह है कि किसान अपने भाग्य से लड़ रहे हैं । आप जो दे रहे हैं उसके लिए हम आभारी हैं, लेकिन देश की ८५ प्रतिशत जनता आपकी योजनाओं से उचित लाभ नहीं उठा पाती और उसका शोषण होता है ।

आप कहते हैं कि हमने घटिया किस्म के मिट्टी के तेल पर कर नहीं लगाया है । आज देहात में घर घर में ला टैन का प्रयोग होता है । अगर आदमी अपने रहने के घर में पशुओं के घर में उनको रात में देखने जाता है तो लालटेन ले कर जाता है । आजकल देहात में घरों में चिराग तो खत्म हो गये हैं । तो आप देखें कि उसके लिए मिट्टी का तेल कितना आवश्यक है । अगर वह घटिया तेल जलायेगा तो उसकी लाटेन काली हो जायेगी और ठीक काम नहीं देगी । तो इस प्रकार मिट्टी के तेल पर टैक्स लगा कर आपने देहात के गरीब लोगों के खास इस्तैमाल की चीज पर टैक्स लगा दिया है ।

इसके अतिरिक्त आपने डीजल पर टैक्स बढ़ा दिया है । आप देखें कि उसी से देहात वाले अपने ट्रैक्टर चलाते हैं, कुवों के पम्प चलाते हैं, चक्की चलाते हैं । वह इन कामों के लिए पावरिन को भी काम में लाते हैं ।

लेकिन पावरिन पर आप ने तो यह कह कर टैक्स लगाया कि यह डीजल है और उत्तर प्रदेश की सरकार ने कहा कि यह तो पेट्रोल है और उन्होंने भी उस पर टैक्स लगा दिया । इस तरह उस पर साढ़े तीन रुपये का टैक्स हो गया । तो इस से देहात वालों को बड़ा नुकसान हो रहा है ।

आप कहते हैं कि चाय के दस प्यालों पर एक नया पैसे दाम बढ़ा है लेकिन आप बाजार में चाय पीने जाएं तो आपको मालूम होगा कि प्रति प्याला दाम बढ़ा दिया गया है जो कि आपके टैक्स से कहीं ज्यादा है । इसी तरह से पान ६ पैसे का मिलता है जो कि दो पैसे का मिलता था ।

Shri Morarji Desai: I have not taxed betel.

श्री म०.ला० द्विवेदी : आपको चाहिए कि आप देखें कि जहां आप टैक्स लगाते हैं वहां चीजों के मूल्य पर नियंत्रण भी रहना चाहिये कि आवश्यकता से अधिक दाम न बढ़ने पाए । लेकिन आपके पास कोई ऐसा नियंत्रण नहीं है । आप ने जो ६० करोड़ कर कर लगाया है, वह तो आपको मिलेगा ही, हो सकता है कि आपको ६० करोड़ के बजाए १०० या १५० करोड़ कर वसूल हो जाए । लेकिन वास्तव में जनता को ३०० करोड़ देना पड़ेगा । एक सेठ जो ३६ रुपए इनकम टैक्स देता है वह दो हजार रुपए और ऊपर से देता है और टैक्स अपने को बचाता है । तो इस तरह उस से २०३६ रुपए लग गए लेकिन आपको तो केवल ३६ रुपए ही मिले । इसी तरह से इन करों में भी होता है । तो आप कीमतों पर नियंत्रण नहीं कर पाते इस लिए जनता को जो आप टैक्स लगाते हैं उस से कहीं ज्यादा देना पड़ता है । और वह रकम आपके पास नहीं पहुंचती । तो आपको ६० करोड़ मिलेगा लेकिन हो सकता है कि जनता को ३०० या ४०० करोड़ देना पड़े । इसका आपको

[श्री म० ला० द्विवेदी]

अनुमान नहीं है। लेकिन यह बात गलत नहीं है। आप देखें कि बाजार में हर चीज मूल्य में बिकती है। अगर आप नियंत्रण रख सकें तो दाम न बढ़ें लेकिन नियंत्रण नहीं हो पाता और जनता को चीज अधिक दाम में लेनी पड़ती है। अगर चीजों के दाम पर नियंत्रण रखा जा सके तो आप कर लगा सकते हैं।

आपके अनेक कर्मचारी ही आपकी नीति का सही रूप से पालन नहीं करते। मैं जानता हूँ कि उन में से कुछ बहुत अच्छे और ईमानदार हैं और मैं उनकी प्रशंसा करता हूँ लेकिन जो ईमानदार हैं उनकी तादाद कम है। बहुत से लोग उन में ऐसे हैं जो राष्ट्रीयता की भावना से काम नहीं करते और अपने स्वार्थ का ध्यान रखते हैं। इसलिए हमारे सारे बजट अनुमान गलत हो जाते हैं और हमको जनता से उसका समर्थन नहीं मिल पाता।

दूसरी चीज मैं आपसे रेवेन्यू के एस्टीमेट्स के बारे में कहना चाहता हूँ। हम देखते हैं कि आप जितना अनुमान करते हैं उस से रेवेन्यू हमेशा बढ़ जाती है। चाहिए तो यह कि आप अपने पिछले अनुभव के आधार पर एस्टीमेट करें और आप ऐसे आंकड़े बनाएं कि जितना आप कर लगाते हैं उतना ही आपको वसूल हो। उदाहरण के लिए इस साल आपने ६० करोड़ का कर लगाया है तो आपको ६० करोड़ ही वसूल होना चाहिए अगर अधिक वसूल हो जाता है तो उसको अगले वर्ष के लिए रखें। पिछले साल आपको ४१ करोड़ अधिक वसूल हो गया लेकिन उसका इस साल के बजट में कोई जिक्र नहीं है। अगर आप इस साल ६० करोड़ के कर लगाना चाहते थे तो ४१ करोड़ तो आपको पिछले साल का ज्यादा वसूल कर था ही, आपको १६ करोड़ का और कर लगाना चाहिए,

था। लेकिन आपने वह ४१ करोड़ हड़प कर लिया और ६० करोड़ का और कर लगा दिया, इस तरह १०० करोड़ का कर हो गया।

**उपाध्यक्ष महोदय :** माननीय सदस्य को अगर किसी बात का जिक्र भी करना है तो इस तरह के अल्फाज इस्तेमाल न करें जैसे कि—हड़प कर लिया—क्योंकि यह किसी इंडीवीजुअल का मामला नहीं है।

**श्री म० ला० द्विवेदी :** मैं यह—हड़प कर लिया—शब्द वापस लेता हूँ। मेरा तात्पर्य था कि आपने उस को भी खर्च कर लिया।

**Shri Morarji Desai :** He is using the language he knows.

**श्री म० ला० द्विवेदी :** इसी प्रकार से मंच वाक्सेज का हाल है। चाहे ६० तीलियों का वाक्स हो या ४० तीलियों का सबके दाम बढ़ गए हैं। कास्टिक सोडा के दाम बढ़ने से सब पर असर पड़ा है क्योंकि साबुन सभी इस्तेमाल करते हैं। आपने इस बात की कोई जांच नहीं की कि जनता पर उतना ही टैक्स पड़े जितना कि आप चाहते हैं और जनता अपना जीवन का स्तर ऊंचा कर सके। अगर आप घर-घर की आमदनी बढ़ा सकें तो मैं आपके कर प्रस्तावों का स्वागत करूंगा। लेकिन घर-घर की आमदनी नहीं बढ़ी है आपके बजट की आमदनी बढ़ गयी है। घर की आमदनी का स्तर अगर सन् १९४६ में सौ था तो आज ११८ है जबकि बजट के आंकड़े २०० करोड़ से बढ़ कर एक हजार करोड़ से ज्यादा हो गए हैं। यह ठीक है हमें योजना बनानी है और उनके लिये रुपया चाहिये, लेकिन आपकी योजनाओं का स्तर जनता के स्तर के साथ चलना चाहिए। यह न हो

कि योजना आसमान पर पहुँच जाए और किसान जमीन पर पड़ा रह जाए।

एक भूत पूर्व वित्त मंत्री, श्री जान मथाई, ने कहा था भारत सरकार की जो जीप है वह एक ढालू पहाड़ी पर जा रही है और उस पर जो वित्त मंत्री रूपी झाड़वर बैठा है उस को उसका संचालन करना कठिन होता है। तो मैं जानना चाहता हूँ कि आपने उस जीप को नीचे की ओर धकेला है या उस के मार्ग में रोड़े अटकाए हैं।

आप कहते हैं कि हमारी योजनाओं से देहात के लोग लाभ उठाते रहे हैं। इस संबंध में मुझे लोमड़ी और सारस की कहानी याद आती है। लोमड़ी ने सारस के लिए पतला खाना बना कर थाली में डाल दिया और उस से कहा कि खाओ। सारस उस में से बहुत कम खा सका और लोमड़ी उस सब को चट कर गई। यही हालत आपकी योजनाओं की है। देश के ८५ प्रतिशत किसान सारस की तरह हैं जो कि बहुत कम फायदा उठा पाते हैं जब कि दूसरे लोग, बड़े शहरों के और उद्योग वाले लोग उसका पूरा फायदा उठा लेते हैं। तो हमें देखना चाहिए कि किस तरह से हमारे देश के अधिकांश निवासी हमारी योजनाओं से लाभ उठा कर अपनी उन्नति कर सकें।

अन्त में मैं एक शब्द पिछड़े इलाकों के बारे में कहना चाहता हूँ। जितने पिछड़े इलाके पहले थे वे आज भी पिछड़े हुए हैं, आपकी दो योजनायें पूरी होने वाली हैं लेकिन उनकी स्थिति में कोई खास परिवर्तन नहीं हुआ। आपकी पहली योजना में और दूसरी योजना में भी एक तिहाई से भी कम रकम उनको मिली है और वह आगे नहीं बढ़ सके हैं। मेरा निवेदन है कि आप उनकी प्रगति की ओर ध्यान दें ताकि वे भी हमारी बराबरी में आ जाएँ और सब के साथ हो जाएँ।

अगर पिछड़े हुए इलाकों की तरफ आप ध्यान नहीं देंगे तो यकीन मानिये कि हम अपंग बने रहेंगे। मैं पिछड़े हुए इलाकों से आता हूँ और हमारे बहुत से माननीय सदस्य जो पिछड़े और अविकसित इलाकों से आते हैं, मैं अपनी ओर उन की ओर से फिर इस बजट डिस्कशन के मौके पर इस बात को कहना चाहता हूँ कि सरकार की पिछड़े हुए इलाकों की दशा सुधारने के लिये जो योजनाएं बनी हुई हैं उन में अधिक धन देना चाहिए और सरकार को उन के विकास की ओर अधिक ध्यान देना चाहिए। अब पिछड़े हुए इलाके की अभी तक व्याख्या ही नहीं हो पाई है कि आखिर पिछड़ा हुआ इलाका क्या है। मैं चाहता हूँ कि उन विकास और सुधार कार्य करने की दिशा में शीघ्र ही सक्रिय कदम उठाये जायें। इन शब्दों के साथ मैं आशा करता हूँ कि मंत्री महोदय मेरे सुझावों पर गम्भीरता और सहानुभूति पूर्वक विचार करेंगे।

**श्री० रणबीर सिंह :** उपाध्यक्ष महोदय, मैं केवल पन्द्रह मिनट का ही समय चाहता हूँ और सुबह से बाट जोह रहा हूँ।

**उपाध्यक्ष महोदय :** अब मैं क्या करूँ। जब मेरी नजर उधर गई थी तो आप मौजूद न थे।

**श्री रामेश्वर टांडिया (सीकर) :** उपाध्यक्ष महोदय, मैं अपने वित्त मंत्री महोदय को जो उन्होंने बजट रखा है उसके लिए घन्यवाद देता हूँ। वह कुछ ऐसे सीमाव्यशाली हैं कि जो भी वह टैक्स लगाते हैं करों का भार लाद देते हैं तो भी लोग खुश नजर आते हैं और जो वह टैक्स लगाते हैं उनकी वजह से बाजारों पर भी कोई बुरा असर नहीं पड़ता मालूम देता। जहाँ तक मैं ने बजट को देखा है उस में कोई भी ऐसी बात नहीं है जिसमें कि उसका विरोध किया जाय परन्तु कुछ लोगों

## [श्री रामेश्वर टांटिया]

की ऐसी आदत हो गई है कि उनको विरोध करने में ज्यादा सहूलियत रहती है और इस नाते उनको कुछ न कुछ तो कहना ही पड़ता है ।

इनडरैक्ट टैक्सेज का जहां तक सम्बन्ध है डेढ़ रुपया प्रति व्यक्ति के हिसाब से सालाना उसका औषत पड़ेगा और वह ५७ करोड़ के होगा । वर्क आउट करने से मालूम होगा कि यह दो आने सहाना या आधा नया पैसा प्रतिदिन से भी कम है । ३ करोड़ रुपये का टैक्स डाइरेक्ट टैक्सेशन से लगाया है क्योंकि जहां तक मेरा खयाल है डाइरेक्ट टैक्स पे करते वाले आधे परसेंट से भी कम हैं इसलिए इस मद में और ज्यादा टैक्स लगाने की जाइश भी नहीं थी । उन पर टैक्स एक लिमिटेड हिसाब से भी लगाया जा सकता है । अब इनडरैक्ट टैक्सेशन की शकल में जो डेढ़ रुपया सालाना का टैक्स प्रति व्यक्ति लगाया गया है उसमें कितनी ऐसी चीजें हैं जिनमें कि और भी ज्यादा टैक्स लगाया जा सकता था बगैर देश का कोई नुकसान किये हुए । जैसे कि तम्बाकू है, या चाय है । अब मैं नहीं समझता कि तम्बाकू और चाय से किसी आदमी को फायदा है या किसी के स्वास्थ्य के लिए वह हितकर है । कम से कम तम्बाकू तो एक ऐसी चीज है जिसमें माना जा सकता है कि इसमें जितना भी टैक्स लगाया जाय मेरी समझ में उसमें कोई हर्ज नहीं है । टैक्स ज्यादा लगाने से किसी को भी और खास कर हमारे वित्त मंत्री महोदय को कोई खुशी नहीं हो सकती है परन्तु जिस थर्ड फाईव ईयर प्लान में हम चल रहे हैं उसमें विकास कार्यों में लगाने के लिए ११,००० करोड़ रुपया चाहिए । आज से दस वर्ष पहले हमारी टैक्स की आमदनी ३०० करोड़ रुपये थी जबकि आज १००० करोड़ से ज्यादा है । इससे मालूम पड़ता है कि देश तरक्की की तरफ जा रहा है ।

अभी एक माननीय सदस्य श्री म० ला० द्विवेदी ने गांवों के बारे में कहा कि उनकी

हालत अच्छी नहीं है और उनकी उपेक्षा की जा रही है तो मैं उनसे कहना चाहता हू कि मुझे भी गांवों का कुछ अनुभव है, मेरी जो कांस्टीट्यूंसी है वहां पर भी गांव हैं, शहर खाली एक या दो हैं । मैं भी वहां पर बराबर जाता रहता हूं . . .

**श्री म० ला० द्विवेदी :** कलकत्ते में अधिक रहते हैं ।

**उपाध्यक्ष महोदय :** अभी आपकी तकरीर खत्म हो चुकी है, अब भी क्या आप उसे जारी रखना चाहते हैं ?

**श्री रामेश्वर टांटिया :** मैं बतलाना चाहता हू कि जहां मेरे गांव में पहले एक छोटा सा स्कूल था और एक औषधालय था वहां अब हर एक गांव में एक प्राइमरी स्कूल है और औषधालय है । इनके अलावा बड़े-बड़े अस्पताल बन गये हैं, हायर सेन्ट्री स्कूल हैं, कालिज हैं और मेटर्निति होम्स हैं । गांवों में पक्के मकानात भी बन गये हैं । जहां तक गांवों का सवाल है मैं यह कह सकता हूं कि ८५ प्रतिशत जनता को जो फायदा मिलना चाहिए वह फायदा उनको आज मिल रहा है । अब उनके गांवों में ऐना बरों नहीं होते हैं मुझे मालूम नहीं कि जहां मेरी अपनी कांस्टीट्यूंसी का सम्बन्ध है, माननीय सदस्य के बोलने के पहले ही यह नोट मैंने लिख रखा था कि गांवों में जो तरक्की हुई है उससे हमें खुशी होनी चाहिए । राजस्थान के गांवों में मुझे जाने का इत्तिफाक होता है और मैं जानता हूं कि वहां पहले स्कूल नहीं थे और पहले दूर-दूर लड़के पढ़ने के लिए जाया करते थे लेकिन अब हर एक गांव में सरकार ने एक-एक स्कूल और एक-एक औषधालय की व्यवस्था की है । बड़े-बड़े गांवों में अस्पताल कायम कर दिये गये हैं । वहां पर मेटर्निति होम्स खोल दिये गये हैं । अब यह हो सकता है कि जिस तेजी के साथ जनसंख्या गांवों की बढ़ रही है उसको देखते हुए यह अपर्याप्त हों परन्तु मेरी समझ में

वित्त मंत्री महोदय के पास ऐसा तो कोई उपाय है नहीं जिससे कि वे जनसंख्या कम कर सकें अथवा घटा दें। अब मैं अपने वहां की बाबत बतला सकता हूं कि जनसंख्या तो नहीं बढ़ी है परन्तु अस्पताल और दवादारू आदि की सुविधा हो जाने के कारण मृत्यु-संख्या अवश्य घटी है और इसलिए जहां पहले एक व्यक्ति की औसत आयु २३ वर्ष मानी जाती थी वहां अब वह बढ़ कर ३० वर्ष हो गयी है। अब जनसंख्या को अधिक न बढ़ने देने का एक ही उपाय है कि बच्चे कम पैदा किये जायें। अब यह चीज बजट से तो सम्बन्ध नहीं रखती है परन्तु यह सोचने की बात है। शायद वित्त मंत्री महोदय ने कल राज्य-पत्र में कहा भी था कि देश को एकोनामी को ठीक रखने के वास्ते जनसंख्या में जो आज बढ़ोत्तरी हो रही है उसको कम किया जाना चाहिए।

वित्त मंत्री महोदय ने जो डाइरेक्ट टैक्सेज लगाये हैं उसके बारे में मुझे कुछ नहीं कहना है क्योंकि जो ३ करोड़ रुपये का डाइरेक्ट टैक्सेशन लगाया है वह कोई ज्यादा नहीं है। जैसा कि मैंने पहले भी कहा हमारे वित्त मंत्री महोदय टैक्स लगाने के बारे में भाग्यशाली रहे हैं और जो टैक्स लगाने हैं उससे हर साल ज्यादा अदायगी हो जाती है। पिछले साल ४० करोड़ का जो उन्होंने टैक्स लगाया था उससे ४० करोड़ रुपया ज्यादा बसूल हुआ और इस वर्ष भी ज्यादा आने की सम्भावना है। परन्तु एक टैक्स लगाना मेरी समझ में वह भूल गये और मैं चाहता था कि जब हम इस देश में सोसलिस्टिक पैट्रन आफ सोसाइटी बनाने जा रहे हैं तब उसमें जो प्रिसेज को प्रिवी पर्स देते हैं उन पर भी टैक्स लगाना चाहिए था।

जहां हमारी औसत आमदनी इतनी कम है वहां कुछ आदमियों को १० से २० लाख तक प्रति वर्ष टैक्स मुक्त रुपया मिलता है जोकि २ करोड़ रुपये के बराबर है। अब समय ऐसा आ गया है कि उसके बारे में सोचना है और उन पर भी टैक्स लगाना चाहिए।

गोवध के बारे में मैं यह कहना चाहता हूं कि वहां उत्तर प्रदेश और राजस्थान में गोवध पर पहले प्रतिबंध था लेकिन आजकल वहां काफी संख्या में गोवध हो रहा है। उसके बारे में कुछ उपाय सोचना चाहिए जिससे कि उसकी रोकथाम हो सके। गोवध अगर बंद हो जाये तो हमारी दूध की जो समस्या है वह भी हल हो सकती है और लोगों का स्वास्थ्य जो दिन प्रति दिन गिरता जा रहा है वह भी सुधर सकता है और लोग दूध पीकर तगड़े हो सकते हैं। अब अगर तम्बाकू की जगह, शराब की जगह दूध पिया जाये तो इसमें सब सदस्य मुझसे सहमत होंगे कि वह स्वास्थ्य के लिए हर दृष्टि से अच्छा है और साथ ही खेतीबाड़ी के विकास करने के लिए भी गऊ-पालन आवश्यक है। इसका बजट से सीधा सम्बन्ध नहीं है परन्तु चूंकि बजट के समय में हमें सब को बोलने का अवसर मिलता है इस वास्ते मैं कहता हूं कि गऊ-वंश की रक्षा और उसकी समृद्धि के लिए मुनासिब इंतजाम किया जाये।

हमारा ऐक्सपोर्ट जितना बढ़ना चाहिए वह नहीं बढ़ रहा है। जाहिर है कि ऐक्सपोर्ट बढ़ने से हमें विदेशी मुद्रा मुलभ होगी जिसकी कि हमें बहुत आवश्यकता है। चाय पर ऐक्सपोर्ट ड्यूटी घटाई है और लोकल कंजम्पशन पर बढ़ाई है परन्तु वह कम है। चाय के ऐक्सपोर्ट पर सिवाय दार्जिलिंग की ऊंची क्वालिटी की चाय के और ड्यूटी एकदम घटानी होगी क्योंकि ईस्ट अफ्रीका से जहां से कि बड़े पैमाने पर चाय की खरीद हो रही है बड़ा कम्पटीशन होने वाला है। अगर हमारी यह ड्यूटी रही तो पांच वर्ष में हमारी चाय का ऐक्सपोर्ट और भी घट जायेगा। इसलिए मैं निवेदन करूंगा कि अगर जरूरत हो इसके बदले में इंटरनल कंजम्पशन पर यहां जो चाय कंज्यूम होती है उस पर भले ही कुछ ड्यूटी बढ़ा सकते हैं। २, ४ नया पैसा प्रति किलो बढ़ा सकते हैं परन्तु जो कौमन टी है उस पर से ड्यूटी हटा देनी चाहिए अगर हम अपने ऐक्सपोर्ट को ठीक रखना चाहते हैं।

[श्री रामेश्वर टांटिया]

बोनस टैक्स के बारे में मुझे यही निवेदन करना है कि उसमें ३० से जो घटा कर साढ़े १२ परसेंट किया है वह स्वागत योग्य है और इससे कम्पनियों को अपने फंड्स को बढ़ाने का मौका मिलेगा। इसके लिए श्री अजित प्रसाद जैन ने जो यह कहा कि इसमें गवर्नमेंट को नुकसान होगा तो उम बात से मैं समहत नहीं हूँ क्योंकि जो ५५ परसेंट डिवीडेंड देते हैं उस पर ३० परसेंट के हिसाब से १८ परसेंट टैक्स मिलता है और पूरा रुपया डिवीडेंड में देते भी नहीं हैं। इसलिए बोनस टैक्स का साढ़े १२ परसेंट एक तरीके से उसके बराबर हो जायेगा। उससे शेयरहोल्डरों को भी लाभ होगा और कम्पनियों को भी लाभ होगा। कम्पनियों का कैपिटल बढ़ेगा और शेयर होल्डरों को ज्यादा शेयर्स रखने की सुविधा मिलेगी और यह एक तरीके से अच्छा ही हुआ। जिस मिल पर सूत पर टैक्स लगाया जायगा, उससे उसको दुविधा रहेगी। जिस मिल में कपड़ा और सूत बनते हैं, उसको इस बारे में हिसाब रखने में तकलीफ होगी। मैं यह सुझाव देना चाहता हूँ कि जो मिलें अपने सूत से कपड़ा बनाती हैं, उन पर कपड़े पर काम्पोजिट टैक्स बढ़ा दिया जाये, परन्तु सूत पर जो इन्टर्नल टैक्स लगता है, उसको हटा दिया जाये। मेरी मान्यता यह नहीं है कि गवर्नमेंट टैक्स कम करे। मैं यह चाहता हूँ कि वह इस सम्बन्ध में अपनाये जाने वाले प्रोसी-ड्यूर को ठीक कर दे। इसमें टैक्स को कम या बेशी करने की बात नहीं है—खाली प्रोसीड्यूर को ठीक करने की बात है। मुझे आशा है कि वित्त मंत्री महोदय इस पर गौर करेंगे।

इससे ज्यादा मैं कुछ और नहीं कहना चाहता हूँ। वित्त मंत्री महोदय ने बहुत अच्छा बजट पेश किया है। सबको उस पर खुशी होनी चाहिए। जहाँ तक एक्साइज को बढ़ाने का प्रश्न है, कहा जाता है कि कुछ मुल्कों में वह कम है, लेकिन यह तथ्य है कि उन मुल्कों में गवर्नमेंट कंट्रोल्ड कारखाने हैं, जो चीजों का

दाम बेशी ले लेते हैं। जैसा कि कल श्री अजित प्रसाद जैन ने कहा, उन मुल्कों में जूतों का जोड़ा सत्तर अस्सी रुपये में बिकता है। वह तो एक तरह का एक्साइज ही हो गया। कहा जाता है कि कम्प्यूनिस्ट कंट्रीज में एक्साइज नहीं है। लेकिन वहाँ पर सारे कारखाने गवर्नमेंट चलाती हैं और वह उनमें बनी चीजों का मूल्य चाहे जितना ले लेती है। वह तो एक ही बात है।

मैं एक बार फिर वित्त मंत्री महोदय को धन्यवाद देता हूँ कि उन्होंने एक संतुलित और अच्छा बजट पेश किया है।

**Shri H. N. Mukerjee** (Calcutta-Central): Sir, this is the last full-scale Budget which our present Parliament will discuss and this is the first in the Third Plan period. Sir, I admire the manner in which the Finance Minister presented his Budget without a pause even for clearing his throat or for a sip of water. - But the matter left us angry and exasperated. I think this Budget is a bleak Budget, barren of all socialist or near socialist characteristics. I notice that in the Rajya Sabha the Finance Minister has reaffirmed his faith in socialism but perhaps he is like the British politician of the 1870s who, when water supply was undertaken by the State, said: we are all socialists now. We know where the Finance Minister stands and it is no wonder that he is being hailed today by the *Eastern Economist* and the tribe which it represents, as the man of the moment. This same number of the *Eastern Economist* which is devoted to an examination of the Budget says also certain things about the hard core of the Plan and gives figures and materials regarding the pruning of the Third Plan. This kind of talk shows the implications of the Budget which the Finance Minister has presented and when I remember that, I sometimes have a feeling that perhaps even Mr. Masani, who, I am sorry, is not here, carries on shadow boxing as far as the Finance Minister is concerned. Thinking of Shri Masani, I

recall that he said in the course of his speech that as far as we, in this House, in the Opposition, the Communist and the Socialist Parties are concerned, there is no basic difference between ourselves and the Congress Party. It may be that, politically speaking, my proximity is not particularly pleasant to the Finance Minister and it may be that I also return the compliment. But the fact of the matter is that today, history has given its verdict in regard to social conditions, particularly in under developed countries like ours and everywhere else, and whether it is the Congress or the Communist Party or the Socialist Party, it has got to put before the people the objective of socialism. The manner of achieving it might be different. The way of understanding the content of socialism might be different and in so far as Shri Masani and his friends are going against that current, they have been outmoded by history altogether and that is why it is rather pathetic to see Shri Masani collecting ideas and personalities from out of the moth box, so to speak and presenting them before the country. We know very well what the country's verdict would be in regard to Shri Masani's fulminations.

We have to agree with the Finance Minister that the country wants money and somehow money must be raised. The Centre has to find, according to the Finance Minister's own calculations Rs. 1100 crores over the five years of the Third Plan period and his proposals for the first year are to bring in a sum of Rs. 63 crores. The States in the Indian Union have done nothing so far as collecting money is concerned and I feel that at least the Finance Minister here had shown some courage, though it is in disregard of the people's interests.

But I wish also to say that there is nothing in his Budget speech to show how he is performing his task in the next five years, how the burden of

taxation is to be distributed between direct and indirect taxes; assuming that much of the money has got to come from indirect taxation, he has not indicated how these are to be distributed between consumers' and producers' goods and again, between essential and non-essential articles of consumption. There are some indications perhaps but these indications in the Budget are rather dismal and that is why I am afraid we could not welcome the Budget which he has presented.

To collect some sixty and odd crores of rupees, the Finance Minister has taxed as everyone has said before, such articles as betel nut, tobacco, textile, tea and coffee, superior kerosene, ceramics, etc. The tax on power-looms seems to threaten to send out of business the small power loom co-operative societies for which, I thought, the Finance Minister had a soft corner. The papers have calculated that an increase of five per cent in the middle class families' monthly expenditure has already been noticed and there is little hope of social forces combating the increase, as the Finance Minister suggested in the Rajya Sabha, since the Government is so accustomed to shielding the profit makers. We know also how the rural population, already living a sub-normally, is being hit on account of the direct and indirect action and reaction of the taxation proposals which have emanated from the Finance Minister.

We have noticed in this House and elsewhere how even some Members of the Congress Party have suggested such expedients as the Excess Profits Tax and Capital Gains Tax. This shows that they are rather shame-faced about the Finance Minister's concessions regarding the bonus shares; for instance, then bonus shares, I think, are a euphemism for capitalist fraud. This kind of criticism coming from the Congress benches is very welcome. But I am afraid that they would be like



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water on a duck's back. I do still hope that the Finance Minister will pay at least some regard to them.

This money could certainly be found from other sources if only he applied his very prolific brain to that task. I wonder, if the Finance Minister wanted money, could not he get it by a real rationalisation and improvement of the methods of income-tax collections? We have noticed in this House how the Finance Minister specialises in writing off hundreds of crores. He has introduced into finance a new concept that of effective arrears of income-tax, which, I feel, are a fraud on the community and we have figures here to show how in 1955 or in 1956, there had been no writing off of arrears of income-tax but this has taken place in 1957, 1958, 1959 and 1960. We know also how the figures of arrears have fallen by the introduction of this rather deceptive expression 'effective arrears'. On the 31st of March, 1958, the gross arrears of income-tax amounted to Rs. 287.32 crores. Now, the effective arrears, next year, that is on 31st March, 1959 have come down to Rs. 152.36 crores and on 31st March 1960, the figure is Rs. 133.61 crores. Nearly Rs. 154 crores have been written off. Now, perhaps some of it could have been written off, but I do think that Parliament requires a real explanation as to how such an enormous amount of money, nearly three times the amount of money which has been proposed to be collected by the Finance Ministry, comes to be written off as far as income-tax collection is concerned. I know also how by merely improving the technique of income-tax collection a great deal more money could be collected. I am sure Shri Tyagi would agree with me that there are reports in the income-tax offices regarding possible sources of collection and those reports are not followed up because the staff is not there. Why not we pay our income-tax personnel higher salaries, give them better incentives and really and truly find out

how we can collect the maximum amount of tax which is leviable and which is payable to the country? I am sure it can be done. There is a middle-bracket income group with income between Rs. 1000 and Rs. 2500 per month. This middle bracket is liable now to an amount of taxation which is not particularly harsh, and I am sure something could be done about it.

16 hrs.

I feel that merely by rationalisation of the tax structure and improved methods of collection a great deal could be done, and this rather unsavoury phenomenon of having to write off hundreds of crores of rupees as ineffective arrears of income-tax would not be the kind of thing which Parliament would come to be confronted with.

There is money in the country which the Finance Minister does not care to take. I do not know why. Land prices go sky-rocketing. Yesterday I was reading in a Calcutta paper how certain areas are now being improved and people are trying to buy them at prices which are absolutely fantastic. How has this happened? In Delhi also land prices go on sky-rocketing. We know in this House so many times questions have come up—there are security vaults where people deposit their valuables. Nobody knows how much valuables are deposited there. Crores of rupees worth of smuggled gold are found from time to time, which means that many more crores of rupees worth of smuggled valuables are coming into the country. Where do they go? Possibly into the black-market functioning in the open, and possibly much of it goes to the security vaults. I remember, Sir, Shri A. C. Guha said in the last Parliament when he was the Minister of Revenue and Civil Expenditure or something like that, in answer to a question, that Government had in its armoury weapons which could open the doors of

security vaults, but it was not proposed to employ those weapons. I am sure something can be done about it. I do not suggest to the Finance Minister that he should go and expropriate whatever there is in security vaults. I only tell him, please find out how much there is, tell the fortunate owners of those lumps of gold and other valuables that the country is taking charge of those valuables for the time being, tell them that the country would even pay a certain interest on them, so that the savings of the country could be increased by our getting that money which has been stowed away from public gaze. At one time Shri Tyagi formulated the idea of disclosure and suddenly many of those righteous people came forward and made some admissions. The Finance Minister knows very much more than we do how to tackle these people with enormous money bags, who sit on top of them as if they are sitting on the top of the world. We can certainly get money out of them provided there is a desire to do so.

Over and over again the question has come up before this House regarding nationalisation of general insurance. It is a very small matter which can be done in a matter of weeks and some money could be collected. The question of nationalisation of banks is a bigger thing. I know there are certain problems. It is a complicated matter. Even so, if this country is going to control prices and all that sort of thing, surely the banking mechanism of this country must be more largely under the control of Government, and in order to do that the Government has to give very special thought to the idea of nationalisation of banks. By that surely some more resources could be found. We see that after the nationalisation of insurance the Insurance Corporation is operating large sums of money. God bless them. Let them have more funds than they have at the present moment. But, at the same time, we see how money appears to be frittered away. There is the case of *Anand Bazar Patrika* and *Hindustan Standard* which

got enormous funds from the Life Insurance Corporation—an absolutely unproductive operation. Perhaps by a better management of the Life Insurance Corporation things could be improved. Perhaps, Sir, by making the janata policies really and truly such as would appeal to the common people in the villages we can get more money. But we are not having that sort of thing.

Then, we can extend State trading. By expansion of State trading, which Government has done in a very tardy and unwilling manner as if things had been forced out of Government and the bureaucracy, naturally so, taking advantage of the kind of hesitancy which Government had in regard to this matter, we can surely get hold of more money.

We can improve our exports. I notice that even in regard to such things as handloom products being exported there is a fall. I wonder how handloom products export could have fallen from Rs. 844,28,00 in 1955 to Rs. 5,23,52,000 in 1958 and Rs. 6,59,11,000 in 1959. The figures for 1960 are not available. I am giving these figures from the answer given to Starred Question No. 789 answered only on the 13th March. I should feel that a thing like handloom products could be publicised. After all, the Queen of the United Kingdom comes and takes presentations of these things. In American papers like *Fortune*—that sort of very sumptuous publication—the Indian saree is being displayed as something wonderful. It is wonderful. We surely can show our handloom products in a better way to the world outside, and surely the fall in export of handloom products should be stopped.

I find that a very eminent economist like Shri B. N. Ganguly, who presided over the last session of the Indian Economic Conference, has said that we are one of the under-developed countries of the world and we are still thinking in terms of export in the old way—that is to say, more or less the

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raw material kind of stuff we send up to the more fortunate countries who kept us as an agrarian hinterland. It is necessary according to the economists who congregated at the conference that we have a better and new export policy, that the under-developed countries themselves meet together and exchange ideas in regard to their needs. Perhaps in that way we can help each other much more. It is not a question of India and Ceylon competing against each other in order to capture the market for tea in the United Kingdom or elsewhere. It is very necessary that India, Ceylon and all the other countries which are under-developed, comparatively speaking, more or less, come together and discuss their problems and help each other so that our export problems could be tackled properly. We can expand our export, if we really and truly apply our mind to that sort of thing. But we do not do that.

Then, Sir, there should be better accruals from State enterprises. Certain enterprises, but not all, are doing very well, and there ought to be a change for the better as far as this is concerned.

I say with great trepidation that perhaps even we might renounce certain fads. Yesterday Dr. Krishnaswami was referring to prohibition. Personally speaking, I am all for prohibition. I would not care to smoke or drink just like that, but I do not wish that when the country needs money so badly we should stick to something which at one time may have been very necessary as a moral precept but which today, however we shout from house-tops, would not produce much of an effect. Perhaps we can collect some money in that way. The Finance Minister at one time was very much opposed to the idea of prize bonds because there was an element of gambling, there was an element of hoping to get something which we did not deserve, by way of prizes. Then he accepted the idea of prize bonds. Unfortunately the idea has not been as

successful as the first symptoms indicated. But somehow he had relented. Perhaps this is a matter in which he may be able to do this sort of thing in regard to certain fads.

Acharya Kripalani: He may set an example.

Shri H. N. Mukerjee: If he sets an example, then naturally there will be implications which would help our friend Acharya also to make more caustic speeches.

16.10 hrs.

[SHRI MULCHAND DUBE in the Chair]

Then there is the question of small savings. Recently, the results have been rather gratifying compared to what was happening earlier. I wonder whether Government cannot take some positive steps regarding the increase in the rate payable for provident fund purposes from 6½ to 8½ per cent or something like that. Some increase like that might take place and of course the proportionate payment will have to be made by the employer, and then the increased quantum of payment to the provident fund might very well go to the national savings. This might very well bring a large chunk in to people's savings and the people would not mind paying that, because, after all, it would be their own savings. So, there is very good reason for increasing the amount of provident fund.

Then again,—this is very important—I feel that if only Government was behaving well, if only Government could enthuse our people, if only Government could make the people feel that after all, seriously, a Plan is being pursued whatever the difficulties—to which Acharya Kripalani drew our attention—it would make our country really and truly independent, because, unless we have these basic industries we cannot be independent. If Government could really place all their cards on the table, before our people, then

surely the people will come forward with their contributions. I feel that if Government could hold the price line—which it seems Government would not and Government cannot—if Government cease their attacks on real wages of the common people, if Government stop extravagance in the administration—for example, the air-conditioned suites and super-mansions—an anachronism in the Indian scene—if Government followed up what has been done, for instance, in the External Affairs Ministry—I was very pleasantly surprised to notice that the High Commission for India in London—a very posh show—has effected an economy of Rs. 8,13,000 this was in answer to Starred Question No. 155 answered on the 20th February, 1961—if the High Commission for India in London has effected an economy of Rs. 8,13,000 per annum—I am very happy about it—a very posh show is not usually touched by our people in Delhi—if such things could take place, surely if Government would do this as an austerity measure—which I very much applaud—I shall be happy if more economies are effected and the country gets the benefit of them.

Then, if Government's land reforms and co-operative farming are properly pursued, if the Panchayati Raj was not a fake but became a reality as is being placarded today, and if something very real as far the living conditions of the people are concerned is done, if all these pre-conditions are satisfied, if the price-line was held, if the wages were not attacked, if land reforms and other concomitants took place, if administrative economies and improvements were also effected, then Government could come before the people and say, "Look here, we have a fourth iron and steel works in spite of Shri Masani; you come and you help us." I am sure the people will come forward and help Government,—but Government does not do so—in an atmosphere where it is gloom all over the place. As far as the agrarian economy of our country is concerned, we know very well how very deep that darkness is.

Only the other day I noticed in the United Nations Statistical Year Book of 1959 that India is the worst-fed among over 40 countries which supply statistics to the United Nations. Our consumption was 1,890 calories in 1954-1956—which are the latest figures available—compared with the pre-war figures of 1,950 calories in 1934-1938. These are the figures which are supplied in the United Nations Statistical Year Book of 1959. We know also how there have been certain studies in Uttar Pradesh, for instance. I saw in *Kurukshetra* dated 26th January, 1961, which is a Government publication, an article which shows . . . . .

Mr. Chairman: The hon. Member's time is up.

Shri H. N. Mukerjee: Five minutes more. Sir,—that in Uttar Pradesh,—there is an article in it by Baljit Singh, Professor of Economics at the Lucknow University—at present, 40 per cent of the rural households possess less than one acre of land each and have only one per cent of the total land among themselves whereas four per cent possess nearly one-third of the total land.

Then he goes on to say:

"45 per cent of the total village population subsists on a monthly expenditure of less than Rs. 20 per household of at least five persons."

There are other things which I have no time to refer to, but this is the kind of gloom which we have to dissipate and I am afraid that nothing very much is going to be done about it.

In regard to our industrial position, I find that there is a new process of truckling down to foreign capital by mortgaging our country's economic future. I am using these strong words advisedly because, after all, there is some significance to the fact that in the private sector—mark you, the private sector—the foreign private investments has increased from Rs. 256

[Shri H. N. Mukerjee]

crores in 1948 to Rs. 593 crores in 1959. Now, in regard to this foreign collaboration, the Commerce and Industry Ministry has given licences by the hundred in regard to foreign collaboration, and the *Economic Weekly* of Bombay points out how there is no touchstone in regard to the grant of these licences for foreign collaboration and generally even for cement, for bicycles, for items like tooth brush and tooth powder foreign collaboration is sought. And the Reserve Bank of India sometime ago published in its bulletin an article that normally if non-residents can own 40 per cent or more of ordinary shares of a company it is regarded that the control of the company vested with them and there are cases where a hundred per cent of the shares are in the hands of foreign capital. It is not alone that am saying that when the foreign capital comes into the picture, it is a danger to the country. Government also thinks so. Let us, for instance, take aluminium which Shri Meghasda Saha in this House described as the metal of the future. Now, in regard to aluminium, Government has entered into arrangements with the Americans, with the Canadians as well as with the Italians, the idea being that it should be diversified and not one single foreign country should be collaborating because collaboration gives them certain powers. Government is diversifying foreign collaboration because even Government is very conscious of the dangers of foreign collaboration. In the old days, we used to hear of the menace of "India Limited". Now that menace is being completely forgotten. I do not know why the Finance Minister, an austere man as he is, does not think of the old days and does not think of reviewing the situation.

Sir, in regard to food we think as if PL 480 will solve all our problems. Only yesterday, we were told how millet came to Mysore and so many thousands of tons of millet had to be wasted because it could not be used. Now we are not depending on our

own resources. We have to raise ourselves by our own boot-straps; we have to increase our own food production. Now, when the Grow More Food campaign started, Government used to say "here we are going to be self-sufficient". It could not materialise. In the First Five Year Plan we were told "We are going to be self-sufficient in food". It did not materialise. In the Second Plan we were told "we are going to be self-sufficient in food". It did not materialise. Again, we are told that by the end of the Third Five Year Plan we shall be self-sufficient in food. But, I am sure, it may not materialise at the rate at which we are going, because PL 480 comes, everybody is exhilarated and Government is so happy that the American aid is there and they will get everything that they want and the food problem is no longer there.

We have to make our own very special efforts in regard to improvements in the process of production and the quantum of foodgrains production. Thus, steps must be taken in regard to land reform, in regard to co-operative farming, which are essential for the improvement of our food production. And we should also have to look to our industrial development so that we really and truly have an independent economy, not something which is very largely depending upon foreign collaborators, about whose intentions we all know. My hon. friend, Shri K. D. Malaviya is not here at the moment, but he knows how hard he had to fight with the oil tycoons of the world, the most powerful group of capitalists of the world, and so today he has seen how even he had to go down when he was trying to negotiate with these oil tycoons. These are matters that have to be thought out very carefully and if the hon. Finance Minister tries to think of these things very sympathetically with some of the old spirit which imbued our Swadeshi movement, then, may be, something can be done.

Therefore, I feel in conclusion I would suggest that there are certain matters which agitate us and we cannot make up our mind. Take, for example, the idea of prices policies in a developing economy. I am quite prepared to concede that there might be different opinions in regard to the economics of the matter, that price policy is a very difficult thing, but I find eminent economists writing, for example, in the 12th Annual Report of the *Economic Weekly* of Bombay and saying that with an institutional framework which is entirely capitalist in character it is almost impossible to evolve the price policy which would be in conformity with the necessities of the Plan. Here is a formulation made not by Communists but by very very thorough going economists. We want to find out more about it. We want that in Parliament we have discussions like the discussions which we had about the Plan and the Draft Report of the Plan. We want to have discussions in regard to price policy and in regard to the features of our economic growth and the distribution of national income and all that. I wish Parliament to be taken into confidence. I know that there is a committee trying to find out how much of the national income was gone where? But I think that as Members of Parliament we should not be talking in the air. We should be enabled to sit down, along with members of the Government, where material would be supplied on the basis of which we can find out at least as correctly as is possible in these rather tentative circumstances, how exactly the national income is being spread out, what exactly has been the effective increase in the national income and how in the face of that our national policy has got to be determined.

These are problems which I am posing before the hon. the Finance Minister. I have said earlier that his Budget made us angry and exasperated. I have told him that he has proposed footling little taxes which al-

together hurt the people which he could easily have tried to avoid. I have tried in the every short time at my disposal to refer to certain alternative items out of which the Government could have got a lot more money than what the Government is trying to do by means of imposing tax on certain items.

**चौ० रणबीर सिंह :** सभापति महोदय, यह सदन और कांग्रेस पार्टी इस देश के अन्दर एक समाजवादी ढंग की आर्थिक व्यवस्था कायम करना चाहते हैं और इस के लिए उन्होंने निश्चय कर लिया है। अब दूसरी तरफ कम्युनिस्ट साथी हैं जो कि समझते हैं कि समाजवादी ढांचा कायम हो सकता है बशर्ते कि हम विदेशों से कोई कर्जा न लें, लोगों पर कोई टैक्स न लगायें और न ही रुपये का प्रसार करें। उन के खयाल के मुताबिक डेफिसिट फाइनेंसिंग न करें और उन के मुकाबले में तन्स्वाहदारों की तन्स्वाह बढ़ायें। सारे का सारा अपोजीशन जो मेरे उधर की ओर बैठता है इस बात से सहमत था कि तन्स्वाहदारों की तन्स्वाह बढ़ाई जाय। अब उनका अजीब हिसाब है? खर्चा तो बढ़ाना चाहते हैं पर आमदनी बढ़ाने के लिए तैयार नहीं हैं। बात साफ है कि जबानी जमाखर्च करके सबकी बे खुश करना चाहते हैं वरना जब तक कि आमदनी नहीं बढ़ेगी उस वक्त तक तन्स्वाहदारों की तन्स्वाहें भी नहीं बढ़ सकती हैं और एक तरीके से कहना चाहिए कि वे तन्स्वाहदारों की तन्स्वाह बढ़ाने के भी हिमायती नहीं हैं। दूसरी तरफ कुछ भाई हैं जो कि समझते हैं कि शायद इस देश के अन्दर कोई तरक्की ही नहीं हुई है। अब उनको मालूम होना चाहिए कि हमारे वित्त मंत्री महोदय ने दूसरे हाउस में बताया है और यहां भी बजट पेपर्स के अन्दर लिखा है कि भारत सरकार की ३७० करोड़ रुपये की

## [चौ० रणवीर सिंह]

ग्रामदनी जो सन् १९५०-५१ में थी वह आज बढ़ कर १०१२ करोड़ हो गयी है। इसी के साथ साथ देश की तरक्की के लिए जो रुपया खर्च होता है वह ३५० गुना बढ़ा है। जहां पहले सन् १९५०-५१ में देश की तरक्की के लिए डेवलपमेंटल एक्सपेंडीचर ४८० करोड़ रुपये का था वहां सन् १९६०-६१ के अन्दर १७०८ करोड़ रुपया डेवलपमेंटल एक्सपेंडीचर या देश की उन्नति के लिए खर्च होता है। इस खर्च का जो औसत है वह पहले की अपेक्षा बढ़ रहा है। पहले सन् १९५०-५१ में ४८ प्रतिशत था जब कि अब वह बढ़ कर ६५ फीसदी हो गया है। हकीकत यह है कि देश तरक्की कर रहा है लेकिन कुछ भाई हैं जो कि समझते हैं कि शायद यह तरक्की कुछ ही चंद आदमी २०-२५ या ३० आदमी अथवा ४० खानदान ही कर रहे हैं और उन के खयाल में शायद देश में कोई तरक्की ही नहीं हुई है। मैं अपने उन बन्धुओं से पूछता चाहूंगा कि सन् १९५०-५१ में इस देश के अन्दर जितनी बाइसिकलें बनती थीं और बिकी हुयीं सन् १९६१ में उस से दस गुनी ज्यादा साइकिलें बनीं तो क्या वह बाइसिकलें टाटा और बिड़ला खरीदते हैं? आखिर वह बाइसिकलें कहाँ जाती हैं? इसी तरीके से सीने की मशीनें जितनी सन् १९५०-५१ में बनती थीं आज सन् १९६०-६१ के अन्दर साढ़े ९ गुना बनी हैं तो उनको कौन खरीदता है? क्या बिड़ला और टाटा उनको खरीदते हैं? जाहिर है कि यह चीजें आम जनता खरीदती है और यह इस बात का सबूत है कि देश के आम आदमी का स्तर ऊंचा हो रहा है।

हमारे समाज के अन्दर जो पिछड़ा हुआ वर्ग है वह हरिजनों में भी सब से पीछे बाल्मीकी समझा जाता है। अब अगर आज हमारे वित्त मंत्री महोदय की

यह भावना है कि सारे देश में नशाबंदी लागू हो जाय और शराब खोरी एकदम बंद हो जाय तो इस के पीछे उन के दिल में वह ख्वाहिश काम कर रही है कि हमारे जो गरीब लोग हैं उनका जो भी थोड़ा बहुत पैसा रहता है वह इस तरह के कामों में जाया न जाये और पैसा बेकार जाने के अलावा और भी नशा करने में उनको कितनी हानियाँ होती हैं उन में वे बच जायें। इस कारण से हमारे वित्त मंत्री महोदय नशाबंदी के हक में हैं।

जहां तक लोगों का स्टैंडर्ड ऑफ लिविंग ऊंचा होने का सवाल है मेरा कहना है कि आप गरीब बाल्मीकी लोगों के घर में ही जा कर देखिये कि क्या नक्शा है। मुझे मालूम नहीं कि यह रिपोर्ट किस ने लिखी है लेकिन अगर उस के खर्च और आमदनी का हिसाब लगाया जाय तो एक बाल्मीकी भाई के कुनबे की मासिक आमदनी कम से कम ३५० रुपये है। वह काम करता है, उसकी औरत काम करती है और दूसरे परिवार के सदस्य काम करते हैं और यह मालूम हो जायगा कि पहले की अपेक्षा एक बाल्मीकी परिवार का स्टैंडर्ड आफ लिविंग बढ़ गया है।

इसी तरह से रेलवे स्टेशन के कुलियों की बात है। मैंने एक रेलवे के कुली से पूछा कि भाई तुम कितना रोज पैदा कर लेते हो तो उस ने कहा कि हालांकि मेरी कोई तन्खाह मुकर्रर नहीं है लेकिन अंदाजन ६ रुपये रोज की मेरी आमदनी हो ही जाती है। अब रेलवे प्रशासन ने हालांकि यह लिखा हुआ है कि एक कुली को एक हैडलोड पर सिर्फ ३ आने देने हैं मगर मैं तो अपने उन बन्धुओं से कहता हूँ कि यहां दिल्ली रेलवे स्टेशन अथवा नई दिल्ली रेलवे स्टेशन पर कोई कुली यदि ३ आने में सामान

उठा कर ले जाय तो मैं उनकी बात को सही मान जाऊंगा । मैं समझता हूँ कि इस में कोई दो राय नहीं हो सकती कि हमारे देशवासियों का स्तर ऊँचा हो रहा है ।

सभापति महोदय, अब सवाल यह है कि आया देश समाजवादी ढाँचे की स्थापना की ओर बढ़ रहा है या नहीं बढ़ रहा है, अब इसको कौन नहीं जानता कि आज से ३, ४ साल पहले इस देश के अन्दर जितना लोहा पैदा होता था सिवाय एक कारखाने को छोड़ कर के बाकी ९५ फीसदी के करीब या ९८ अथवा ९९ फीसदी के करीब प्रोड्यूस करता था वह सारा निजी क्षेत्र में टिस्को और इस्को पैदा करता था टाटा और बिड़ला पैदा करते थे । आज, ४, ५ साल के भीतर देश के अन्दर जहाँ लोहे की पैदावार बढ़ी है उस के हिसाब से सरकारी कारखाने हैं उन से जो पैदावार होगी वह ७५ फी सदी होगी । अब हमारे आचार्य जी तो बहुत बड़े प्रोफेसर हैं, मैं तो कोई आचार्य हूँ नहीं केवल एक मामूली सा आदमी हूँ और मैं उनका मुकाबला तो नहीं कर सकता और न ही मैं इतनी बड़ी कहानी जानता हूँ कि यह बताऊँ कि समाजवादी ढाँचे की तरफ जाना है या पीछे को हटना है ।

सभापति महोदय, इसके अलावा मुझे और भी दो, चार बातें कहनी हैं । मैं इसे स्वीकार करता हूँ कि मुद्रा नीति और वित्तीय नीति देश के बनाने के लिए बड़ी जरूरी होती हैं । मुझे यह भी मालूम है और जैसा कि श्री अजित प्रसाद जैन ने कहा इससे कोई इन्कार नहीं कर सकता कि २० या २५ कुनबे या कम्पनियाँ इस देश के अन्दर ऐसी हैं जिनकी कि आमदनी बढ़ रही है । लेकिन उनकी आमदनी क्यों बढ़ रही है इस पर भी हमें सोचना होगा । उसकी वजह साफ है और वह यह है कि जहाँ इस देश ने यह फैसला किया है

कि हमें इस देश में समाजवादी ढाँचा की आर्थिक व्यवस्था कायम करनी है वहाँ यह भी फैसला किया है कि मिश्रित अर्थ व्यवस्था में अभी कुछ दिन के लिए हमें चलना है । जहाँ तक मुझे मालूम है उनकी जो आमदनी बढ़ी है वह टैक्स की कमी से नहीं है । एक तरफ यह मेरे भाई रंगा जी और मयानी जी लोगों को कहते हैं और समझते हैं कि इस देश के अन्दर आमदनी के ऊपर टैक्स ही नहीं देना होता है । इस देश के अन्दर खर्च के ऊपर भी टैक्स है, मृत्यु कर जो लगता है जो सम्पत्ति रह जाती है उसके ऊपर टैक्स है । अब मरने वाले को मरते मरते यह ख्याल रखना होता है कि मेरे बच्चों को यह टैक्स देना पड़ेगा और वह सरकार मेरी जायदाद बेच कर वसूल कर लेगी । एक आध जगह वह कर जायदाद बेच कर अदा किया गया । अब २०, २५ कुनबों की क्या बात है ? वह जो करोड़ों रुपयों की जायदाद बढ़ी है वह इसलिए बढ़ी है क्योंकि देश ने मिश्रित अर्थ व्यवस्था में चलते रहने का फैसला किया है और उसके नतीजे के तौर पर डेवलपमेंट्स रिबेट देने का फैसला किया । डेवलपमेंट रिबेट दे कर वह कारखाने लगते हैं । मुझे मालूम है कि आज टिस्को के जिम्मे ४६.३१ करोड़ रुपया बकाया है, जिस की जामिन हमारे देश की सरकार है—हमारे देश की सरकार ने उस की जमानत दी है । इसी तरह इस्को के जिम्मे १८.५३ करोड़ रुपया बकाया है, जो उस ने हिन्दुस्तान की सरकार की माफ़त लिया है और उम के लिये भी हमारी सरकार जामिन है । लेकिन इस के बावजूद मैं इस बात की तारीफ करता हूँ । मैं यह अर्ज करना चाहता हूँ कि जो लोहे के कारखाने टिस्को और इस्को बना रहे हैं, उन को टाटा और बिड़ला किसी और देश में तो ले जा नहीं सकते हैं । जब हम ने अपने देश के बड़े बड़े रजवाड़ों को खत्म कर दिया है, तो एक दिन ऐसा भी आ सकता है, जब हम टिस्को और इस्को को ले लें । ऐसे हालात पैदा हो सकते हैं कि वे मोरारजी भाई के सामने हाथ जोड़



## [चौ० रणवीर सिंह]

कर कहेंगे कि आप इनको ले लें। इस सिलसिले में मुझे याद आता है कि जब एक साथी ने सरदार पटेल से महाराजा जींद और महाराजा पटियाला की शिकायत की, तो उन्होंने उस को शान्ति से सुना और उस बात का जवाब न देते हुए यह कहा कि इतना खाओ, जितना पचा सको, बर्ना कै या दस्त होगा। इस मामले में भी हम को यह बात अपने सामने रखनी चाहिए। देश ने कम्युनिस्ट साथियों को मौका दिया कि वे एक स्टेट का इन्तजाम कर के दिखायें, लेकिन उन से इन्तजाम नहीं हो सका। इसी तरह हमारे साथी, श्री रंगा, के हिमायतियों और दूसरे साथियों को पैसू का राज्य चलाने का मौका दिया गया था, लेकिन वे एक साल से ज्यादा वहां का राज्य नहीं चला सके। यह काम मुश्किल होता है।

मेरी बदकिस्मती है कि वित्त मंत्री महोदय बाहर जा रहे हैं। मैं ने उन की तारीफ की है। अब मैं कुछ कड़वी बातें सुनाना चाहता हूं। अगर वह सुनते, तो अच्छा था।

**श्री त्यागी :** उन की गौरवाजिरी में ही सुनाओ।

**चौ० रणवीर सिंह :** मुझे भी कुछ गिला है कि हमारे देश की वित्तीय नीति या मुद्रा नीति कई दफा गलत हो जाती है। हमारे दोस्त कहा करते हैं कि यहां हालत यह है कि एक हाथ पगड़ी के ऊपर है और दूसरा तरक्की की कोशिश पर है। दोनों हाथ कोशिश पर नहीं होते हैं। मेरे कहने का मतलब यह है कि एक तरफ हमारे कम्युनिस्ट भाई और दूसरे विरोधी सरकारी कर्मचारियों की स्ट्राइक कराते हैं, तो दूसरी तरफ पंजाबी सूबे का या हिन्दी का आन्दोलन चलाया जाता है। उन सब का मुकाबला करना होता है।

मैं आप से कह रहा था कि मुझे इस बात पर कोई एतराज नहीं है कि हिन्दुस्तान

की सरकार टाटा और बिड़ला के लोहे के कारखानों की जामिन बने और उन को ४६ करोड़ और १८ करोड़ के करजे दिलाये। लेकिन मुझे एतराज इस बात पर है कि हम इस सदन में यह फ़ैसला कर चुके हैं कि हम सहकारी क्षेत्र को बढ़ायेंगे, को-ऑपरेटिव सैक्टर को बढ़ायेंगे, लेकिन रोहतक में जो हमारा गने का सहकारी कारखाना है और जो बाजपुर का कारखाना है, उन को मूद देना पड़ता है सात फ़ीसदी, जब कि टाटा और बिड़ला के कारखानों से मूद साढ़े चार फ़ीसदी और पांच फ़ीसदी लिया जाता है। मैं चाहता हूं कि इंडस्ट्रियल फ़ाइनंस कॉर्पोरेशन और स्टेट फ़ाइनंस कॉर्पोरेशन ऐसी व्यवस्था करें कि जो सहकारी काम-काज और कारखाने हों, उन का रेट आफ इंट्रेस्ट किसी सूत में चार फ़ीसदी से ज्यादा नहीं होना चाहिए, तभी हम माहूकर का मुकाबला कर सकते हैं।

जहां रिजर्व बैंक काश्तकारों का खेती का काम बढ़ाने के लिये दो फ़ीसदी के ऊपर रुपया देता है, लेकिन वह रुपया आम काश्तकार के पास नौ फ़ीसदी सूद के ऊपर पहुंचता है। मैं चाहता हूं कि इस का इन्तजाम किया जाये। हमारे एक साथी ने, जो कि वज़ीर हैं, एक फ़ार्मर्ज को-ऑपरेटिव बैंक खोला है, लेकिन कुछ लोगों को उस पर एतराज है। मैं यह निवेदन करना चाहता हूं कि हमारी एक मिश्रित इकानोमी है। जब सरकार टाटा और बिड़ला को जमानत दे कर ४६ करोड़ और १८ करोड़ कर्ज दिला सकती है (जिस पर मुझे कोई आपत्ति नहीं है), तो खेती में ट्रैक्टर से काम करने के लिये कर्ज देने के लिये अगर कोई बैंक खोले, तो किसी को आपत्ति क्यों हो? मुझे पंजाब स्टेट के बारे में मालूम है। दूसरी स्टेट्स के बारे में मुझे मालूम नहीं है। मैं जानता हूं कि पंजाब में बड़ी तरक्की हुई है और वहां के मुख्य मंत्री एक आहूनी इन्सान हैं, लेकिन एक बात सही है कि हिन्दुस्तान

की सरकार की नीति की वजह से तीस एकड़ से ज्यादा जमीन के मालिक को कोई कर्ज बैंक से नहीं दिया जा सकता। कोई बैंक खुले और काश्तगारों को कर्ज मिले, तो किसी को क्या एतराज हो सकता है ?

पंजाब और दूसरी स्टेट्स के बारे में हमारे प्लानिंग कमिशन की अजीब पालिसी है। पिछले साल सेंट्रल गवर्नमेंट की तरफ से टैक्स उगाह कर जो रकम स्टेट्स को दी गई थी, वह १७८ करोड़ थी। यह १९६०-६१ का हिसाब है। १९६१-६२ में वह रकम १६० करोड़ रुपया होगी। हम समझते थे कि तीसरी पंचवर्षीय योजना में हम आगे बढ़ेंगे, लेकिन सहायता कम की जा रही है। पंजाब का बजट पेश करते हुए हमारे वित्त मंत्री, डा० गोपीचन्द भार्गव ने बताया कि तीसरी पंचवर्षीय योजना के लिये हमारी स्टेट को हिन्दुस्तान की सरकार की तरफ से १३४ करोड़ रुपया सहायता, कर्ज या दूसरे रूप में मिलेगा। उस हिसाब से २६.८ करोड़ रुपया सालाना बनता है। लेकिन सेंट्रल गवर्नमेंट ने पंजाब सरकार को साढ़े उन्नीस करोड़ रुपया देने का वायदा किया है। प्लानिंग पर जो खर्च पड़ता है उसका चौदह पन्द्रह फीसदी हिस्सा स्टेट गवर्नमेंट अपने पास से खर्च करती है। अगर उस बात को मान कर चलते, तो नतीजा यह होता कि जबकि दूसरी पंच-साला प्लान के आखिरी साल में ३६.४९ करोड़ रुपया खर्च हुआ था, उसके मुकाबले में तीसरी पंचवर्षीय योजना में सिर्फ ३३.६ करोड़ रुपया खर्च कर सकते हैं। यह किस्सा उस स्टेट का है, जिसने पांच साल में खेती की पैदावार दुगुनी की है। इसी तरह दूसरी स्टेट्स का भी सवाल है।

एक बात और मुझे निवेदन करनी है। इनकम टैक्स डिपार्टमेंट के जो मुलाजिम सीनियर इंस्पेक्टर थे, उन को छोड़ कर जूनियर इंस्पेक्टरों को आई० टी० ओ० बना दिया गया है। माननीय मंत्री महोदय उस तरफ भी ध्यान दें।

एक बात मैं अपने देश की मुदा नीति-वित्तीय नीति के सिलसिले में अर्ज करना चाहता हूँ। पंजाब में २६१ कारखाने हैं अमृतसर में। हमारे डिप्टी डिफेंस मिनिस्टर उस ज़िले के हैं। वे ऊन के कारखाने हैं। वहाँ पर हमारी पहली नीति के मुताबिक चार करघों को छूट थी और उन पर कोई उत्पादन कर नहीं लगता था अब रेशम, सूती और रेयन के कारखानों में दो करघों को छूट दी गई है, जब कि वूल के कारखानों में केवल एक करघे को छूट दी गई है। एक तो यह डिस्क्रिमिनेशन है। दूसरा डिस्क्रिमिनेशन यह है कि सिर्फ पच्चीस बड़े बड़े कारखानेदारों को वूलट्राप के इम्पोर्ट का अधिकार है। नौ करोड़ रुपये का वूलट्राप आता है, जिस को वे अठारह करोड़ रुपये की शक्ल में बेचते हैं। छोटे कारखानेदार को रा मैटीरियल बड़े कारखानेदार के मुकाबले में महंगा मिलता है। यह हमारी क्या नीति है ? वित्त मंत्री महोदय को मैंने ठीक बातों के बारे में कहा है। गलत बात के बारे में मैं यह कहना चाहता हूँ कि क्या हिन्दुस्तान की सरकार की और समाजवादी सरकार की यह नीति है कि बड़े बड़े कारखानेदार को हम रा मैटीरियल सस्ता दें और टैक्सेशन में दोनों को—छोटों और बड़ों को—बराबर खड़ा कर दें। मैं मानता हूँ कि यह हमारी नीति नहीं है, यह गलती से हुआ है और मुझे उम्मीद है कि वित्त मंत्री महोदय इस तरफ ध्यान देकर आवश्यक कार्यवाही करेंगे।

रोहतक में फ्लड का बहुत सा पानी आया और पंजाब सरकार ने सारी बदरौ खोदने के लिये एक करोड़ रुपया खर्च करने का फैसला किया। दिल्ली और राजस्थान के साथी हम से बिजली लेना चाहते हैं, नहर का पानी लेना चाहते हैं, पीने का पानी लेना चाहते हैं, लेकिन बरसात का पानी दिल्ली और राजस्थान में नहीं आने देना चाहते हैं।

**श्री नवल प्रभाकर** (बाह्य दिल्ली-रक्षित अनुसूचित जातियाँ) : वह पानी दिल्ली को डुबोने के लिये तो नहीं आना चाहिए।

**श्री० रणबीर सिंह** : बदरो का पानी हम चाइना में तो नहीं भेज सकते हैं। मुझे यह कहना है कि हम दिल्ली एडमिनिस्ट्रेशन को इतना ज्यादा पैसा देते हैं, उसके साथ अच्छा व्यवहार करते हैं। आज उनको इतना मौका नहीं देना चाहिये कि वह हमारी तरक्की के रास्ते में खड़ा हो।

पंजाब में छोटे बड़े कारखाने बनाने में बहुत तरक्की हुई है। उन की मदद होनी चाहिए और खास तौर पर वहाँ के छोटे कारखानों को मदद मिलनी चाहिये।

**पंडित मुनी-वरदत्त उपाध्याय** (प्रतापगढ़) : सभापति महोदय, मैं कल से अपने मित्रों के भाषण सुन रहा हूँ और दरअसल बहुत से साधियों ने बड़ी ऊँची, पेचीदा और बारीक बातें इस बजट से निकाल कर इस सदन के सामने उपस्थित की हैं। परन्तु मैं धूम धाम कर फिर इस बजट के उन विषयों पर आता हूँ, जिनका असर साफ तौर से हमारे देश के नागरिकों पर पड़ने वाला है और जिनका असर जिस हद तक पड़ा है, उस हद तक हमारे इस सदन में उसका एहसास नहीं है।

मुझे जो कमी महसूस होती है वह सिर्फ इस एहसास की मालूम होती है। वैसे तो हमारे मंत्री महोदय ने बड़ी योग्यता के साथ इस बजट को उपस्थित किया है और उन्होंने ने कर लगाने के सम्बन्ध में जो अपनी दलीलें दी हैं वे बड़ी योग्य हैं, और मैं यह भी कहने को तैयार हूँ कि उन्होंने ने बड़ी सहानुभूति के साथ विचार कर के उन दलीलों को निकाला और करों का प्रस्ताव किया जिस से उन्होंने ने

बजट की उस कमी को पूरा किया जोकि उन के सामने थी, और जिस को पूरा करने के लिये वे विवश थे, या जो आवश्यकता उन को महसूस होती थी, परन्तु मुझे यह लगता है कि जो गम्भीरता इस बजट के बहुत से करों की है, उस गम्भीरता का एहसास नहीं है। अगर वह है भी तो उस हद तक नहीं है जिस हद तक होना चाहिये। इस में सन्देह नहीं कि जब कभी कर लगाये जाते हैं तो उन की आलोचना भी होती है, विरोध भी होता है बजट उपस्थित होता है तो उस वक्त भी उस की आलोचना और विरोध होता है, होना भी चाहिये और इस में बहुत सी अच्छी और बुरी बातें आती हैं। परन्तु इस साल का जो बजट है वह साधारण रूप से जो बजट आया करते हैं, वंसा बजट नहीं है। इस साल का बजट उस तृतीय पंचवर्षीय योजना की तरफ इशारा करता है, उस के बारे में कुछ बतलाता है, जोकि हमारी अर्थ व्यवस्था की आधार शिला बनने जा रही है भविष्य के लिये। यह बड़ी व्यापक योजना है और इस योजना को कार्यान्वित कर के हम अपने को आत्म निर्भर बनाना चाहते हैं। ऐसी स्थिति में जब ऐसी योजना की झलक हम को यह बजट दे, उस की तरफ इशारा करता हो, तो उस का एक विशेष महत्व है।

इस बजट में जिस योग्यता के साथ वित्त मंत्री महोदय ने इन करों के लगाने के बारे में दलीलें दी हैं, उस योग्यता का मैं कायल हूँ। दरअसल उस की योग्यता का नमूना ही यह दलीलें हैं। जैसा मैं ने निवेदन किया वह केवल योग्यता ही नहीं है, मैं यह महसूस करता हूँ कि उन्होंने ने सहानुभूति के साथ उन दलीलों को रक्खा और सारी बातों पर विचार कर के यह घोषित किया कि उन दलीलों के होते हुए जो कर आज वे लगाने जा रहे हैं वे कोई बहुत लोगों पर बुरा असर नहीं डाल सकते, लोगों को बहुत खल नहीं सकते। लेकिन मैं निवेदन करूँगा कि दरअसल

वह अपने प्रशासन को देखें, अपने देश के इन्तजाम को देखें, उस मैशिनरी को देखें जो उन के पास मौजूद है, इन सारी चीजों को व्यापक बनाने के लिये, सारी वास्तविकता से लोगों को परिचित कराने के लिये। अगर वह उस से पूरी तौर पर वाकिफ होते और जानते होते कि उन लोगों के अन्दर वही योग्यता और सहानुभूति है जिस योग्यता और सहानुभूति का उन्होंने परिचय दिया, अगर उस मैशिनरी में भी दरअसल उसी स्तर की योग्यता और सहानुभूति होती तो इस में सन्देह नहीं कि इन करों का बोझ बहुत हलका सा नजर आता।

बात ऐसी है कि आप ने कर लगाया एक किसी चीज पर तो उस के साथ की जो चीज है उस पर असर पड़ेगा ही। जैसे उन्होंने ने केरोसीन आयल पर कर लगाया, एक किस्म के किरोसीन पर, और उस से वे समझें कि दूसरे किस्म के केरोसीन आयल पर असर नहीं पड़ेगा, तो यह बात सही नहीं होगी। उस का असर लाजिमी तौर पर दूसरे किस्म के केरोसीन आयल पर पड़ेगा और उस के पड़ने के साथ ही तुरन्त जो प्रभाव होता है वह और भी गम्भीर है। इस वास्ते कि तुरन्त सारे देश में जितना भिट्टी का तेल है उस की कीमत एकाएक बढ़ गई, और ऐसी बढ़ गई कि लोग भोचक्के से हो गये क्योंकि थोड़ा आप ने इस सम्बन्ध में बढ़ाया लेकिन उस से दुगुना और इयोड़ा दाम लिया जा रहा है उन से जितने में कि वे खरीद रहे थे।

इस के साथ ही और भी चीजें हैं जोकि हमारी इस्तेमाल की हैं, जैसे कि कपड़ा है। उन्होंने ने कहीं कहीं तो चीजों में मिलावट रोकने के लिये उन पर कर लगाया, कहीं कहीं पर इसलिये लगाया कि चीजों का इस्तेमाल बढ़े और कहीं पर इसलिये कि चीजों का इस्तेमाल घटे, जोकि उन की नीति के हिसाब से सही थी। लेकिन वैसा असर न हो कर असर उन चीजों पर पड़ा जोकि गरीबों के इस्तेमाल की हैं। जिस को मुनाफा उठाना

है उस के द्वारा प्रोडक्शन में बढ़ोतरी कर के गरीब आदमियों से सैकड़ों करोड़ों रुपये इस बीच में थोड़े दिनों में वसूल हो जाने के बावजूद यह नियत नहीं है कि वह पैसा उन से वसूल कैसे किया जायेगा। बावजूद इस के कि वे समझते थे कि उन का कर प्रशासन जो है वह उस को नियंत्रित कर लेगा और उस से कोई नुकसान नहीं हो सकेगा, मैं उन से निवेदन करूंगा कि वह नहीं हो सका और उनकरों का असर जितना वह महसूस करते थे उस से ज्यादा लोगों पर पड़ा और लोगों का नुकसान हुआ और अब भी हो रहा है। यह प्रशासन की बात कोई यहीं की बात नहीं है, केन्द्रीय सरकार की ही बात नहीं है। मैं देखता हूँ कि जहाँ कहीं कर लगाये जाते हैं, वहाँ यह सोच विचार कर के नहीं कि उन का डाइरेक्ट या इन्डाइरेक्ट क्या असर पड़ सकता है। उस स्थिति को बिना विचार किये ही कर लगाये जाते हैं तो बहुत बुरा असर पड़ना ही है, जल्दी में गम्भीरता से विचार किये बिना ऐसा करने से खराब असर पड़ जाता है। मान लीजिये कहीं पर बाग पर कर लगाया जाय और ऐसा करने के बाद रेंट वगैरह असेस करने का काम लेखपालों पर छोड़ दिया जाय कि वे जिस बाग पर जितना रेंट चाहें लगा दें, तो इस के बड़े दूरगामी प्रभाव हो सकते हैं। पंचायत कर लगाये मान लीजिये, और ६ वर्ष तक वह वसूल नहीं हो सके, नौ वर्ष के बाद वसूल होने लगे तो चारों तरफ कोहराम मच जायेगा।

16.48 hrs.

[SHRI JAGANATHA RAO in the Chair]

इस का बहुत खराब असर लोगों पर पड़ना है।

आप ने हम लोगों के सामने कर लगाने के लिये जो आर्थिक अवस्था उपस्थित की है, उस में मैं देखता हूँ कि उन्होंने ने बतलाया है कि हमारी राष्ट्रीय आय बढ़ी, आर्थिक अवस्था आगे बढ़ी, व्यक्तिगत आय जो हो सकती है वह भी बढ़ी। पैदावार भी बढ़ी,

## [पंडित मुनीश्वर दत्त उपाध्याय]

कल कारखाने में जितने स्थापित होने थे उस में भी बहुत बढ़ोतरी हुई, लेकिन जो हमारे लक्ष्य हैं प्रायः वे सब पूरे नहीं हुए। सब से बड़ी आवश्यकता की चीज जो अन्न है, गल्ला है उस की पैदावार बहुत नहीं बढ़ी। थोड़ी सी बढ़ी भी और थोड़ी सी घटी भी, और हर साल हम को अपना गल्ला बाहर से मंगाना पड़ा, जिस गल्ले के मंगाने की वजह से हमारा जो बैलेन्स आफ पेमेंट है, वह बहुत उलटा पड़ गया। यानी जो हमारा व्यापार दूसरे देशों से होता है वह भी हमारे खिलाफ पड़ गया। सब से बड़ा आइटेम जो इस साल हुआ वह गल्ले के बाहर से मंगाने का हुआ। वैसे हमारी पैदावार की कीमत कम तो हुई है जिस में हमें चार करोड़ का फायदा होगा, लेकिन पता नहीं एक साल बाद उस की क्या नौबत गुजर जायेगी। गल्ले को बाहर से मंगाने का हमारा प्रयास जो है उस में न जाने कितने करोड़ रुपये हमारे लगे, और साथ ही जो हमारा प्रयास है पैदावार को बढ़ाने का यह बड़ी खूबी से चल रहा था। सरकारी और गैर सरकारी संस्थाएँ जुटी थीं इस काम में, लेकिन इस काम में वह ढीली पड़ गई, उन्होंने ने समझ कि गल्ला देश में है क्योंकि कीमतें कम होती जा रही हैं और आसानी से काम चल रहा है। लेकिन इस से हमारा दो तरह का नुकसान हुआ। कीमतों की हालत यह है कि वह इस सब के बावजूद बढ़ रही हैं, घटी नहीं। यह सरकार भी हिसाब लगा कर यह समझती है कि ६.५ कीमतें बढ़ गयीं। व्यापार भी जो हम विदेशों से कर रहे थे जितनी चीजें हम बाहर से मंगाते थे उस से कम बाहर भेज सकते हैं। हो सकता है कि थोड़े दिनों बाद हालत सम्भवतः सुधर जाये लेकिन इस वक्त तो उस के घटने का ही आन्देश है। विदेशी मुद्रा कोष भी हमारा घटता जा रहा है, बेकारी हमारी जो है वह बढ़ती जा रही है। इस बेकारी की बढ़ाव में एकानामिक सर्वे में मंत्री महोदय ने

जो फिगरस दिये हैं, बेकारी का सब से बड़ा अंग जो है वह उपस्थित नहीं है। पता नहीं इस का क्या मतलब हो सकता है और यह क्यों उस में नहीं है, लेकिन अगर हम बेकारी का व्यौरा देखें तो उस में खेतिहर मजदूरों का व्यौरा नहीं है मेरी समझ में खेतिहर मजदूरों का व्यौरा ही बेकारी का सब से बड़ा व्यौरा हो सकता है। खेतिहर मजदूरों के सम्बन्ध में पहली रिपोर्ट, सन् १९५०-५१ में आयी थी और दूसरी सन् १९५६-५७ की रिपोर्ट भी आयी थी। उस रिपोर्ट को मैं ने देखा तो मुझे लगा कि एक तो उन की बेकारी जो पहले ४५ फीसदी थी वह अब ६४ प्रतिशत हो गयी है। कर्जा भी उन पर काफी लद गया है, जो कर्जा पहले ८० करोड़ का था वह बढ़ कर १४३ करोड़ तक पहुँच गया है। पहले जहाँ उन की बेकारी के ६० दिन थे वे बढ़ कर १२८ हो गये हैं। मैं ने कुछ चीजें आप को बतायीं। लेकिन उन की जितनी चीजें हैं वे गिरती ही जा रही हैं, किसी चीज में तरक्की नजर नहीं आती। तो मैं निवेदन करना चाहता था कि बेकारी के विषय के साथ आप इन लोगों की बेकारी को भी ले लें क्योंकि इनकी बेकारी इतनी बढ़ गयी है कि उस की सीमा नहीं दिखायी देती और गांवों में रहने वाले खेतिहर मजदूरों की बुरी हालत है। उन की हालत दिन पर दिन गिरती जा रही है। अगर हम उन के सम्बन्ध में विचार न करें और उन की दशा सुधारने के लिये कोई प्रयास न करें तो यह बहुत घातक होगा।

इस के अलावा जो तृतीय पंचवर्षीय योजना है उस के अमल के हिसाब से अगर हम करों पर ध्यान दें तो मैं निवेदन करूंगा कि करों के सम्बन्ध में जो नीति निर्धारित मंत्री महोदय ने की है वह बहुत सुन्दर है। उन की यह नीति है कि कर इसलिये लगाये जा रहे हैं कि हम एक्सपोर्ट ज्यादा कर सकें और इम्पोर्ट कम करें, साथ ही हमारा प्रोडक्शन बढ़े पर कंजप्शन

कम हो। यह बहुत अच्छी बातें हैं। लेकिन क्या वास्तव में यह असर पड़ा है। आप देखें कि इस में तम्बाकू, काफी, चाय मिट्टी के तेल और दियासलाई आदि पर कर लगा है . . . . .

**श्री मोरार जी बेसाई :** दियासलाई पर कर नहीं लगा है।

**पंडित मुनीश्वर दत्त उपाध्याय :** ठीक है, लेकिन जो उस का स्टैंडर्डाइजेशन किया गया है उस के कारण उस की भी कीमत बढ़ी है।

**श्री त्यागी :** अगर मिट्टी के तेल और दियासलाई दोनों पर टैक्स लग जाता तब तो आग लग जाती।

**पंडित मुनीश्वर दत्त उपाध्याय :** क्या आप समझते हैं कि आग लगना बाकी है ?

भले ही मंत्री महोदय ने दियासलाई पर कर नहीं लगाया है, लेकिन वह बाजार में जा कर देखें तो उन को मालूम होगा कि उस की कीमत कितनी बढ़ी है।

आप ने खराब तम्बाकू पर कर लागया है ; यह भाव में जो अन्तर है उस को दूर करने के लिये और मिलावट को रोकने के उद्देश्य से किया गया है। लेकिन मिलावट चाहे दूर हो या न हो, इस कर का यह परिणाम अवश्य होगा कि कम दाम वाली के भी ज्यादा दाम हो जायेंगे और फिर वह मिलाई जायेगी।

फिर सुपीरियर कैरोसिन आयल पर कर लगाया गया है। सुपीरियर कैरोसीन ही लाल टैन आदि के लिये काम में लाया जाता है। इनफीरियर कैरोसीन शायद चिमनियाँ आदि के काम में लाया जाता होगा। लेकिन इस का परिणाम यह होगा कि जो खराब कैरोसीन है उस का भी दाम बढ़ जायेगा। खराब कपड़े पर कर लगाया गया है ताकि अच्छा कपड़ा ज्यादा बनाया जाये। अच्छे कपड़े की तो कीमत बढ़ी ही है, लेकिन इस का परिणाम यह होगा कि खराब कपड़े की भी कीमत बढ़ जायेगी।

दियासलाई का आप ने स्टैंडर्डाइजेशन करने का प्रयास किया है, उस पर कोई कर नहीं लगाया है, लेकिन फिर भी उस का दाम बढ़ गया है।

खुली चाय पर आप ने कर लगाया है। यह ठीक है कि बाबू लोग आम तौर पर इस चाय को इस्तेमाल नहीं करते लेकिन आज चाय गावों और देहातों तक में चल गयी है। तो उन की चाय की कीमत पर भी असर पड़ेगा।

इस के अलावा उत्तर प्रदेश में एक उद्योग कालीन बनाने का था जिससे हमको काफी फारिन एक्सचेंज प्राप्त होता था। आपकी कर नीति से इनका एक्स-पोर्ट कम हो जाएगा और यह उद्योग खत्म हो जाएगा। यह एक काटेज इंडस्ट्री है।

सुपारी पर आपने कर लगाया है। इसका उपयोग देहातों में भी होता है। इसका परिणाम यह है कि जो पान चार पैसे में मिलता था वह आठ पैसे में मिलेगा।

डीजल आइल पर कर लगाया गया है जो कि एग्रीकल्चर में बहुत काम आता है। इसका किसानों पर असर पड़ेगा।

तो आपने कर लगाया मिलावट रोकने के लिए, चीजों का इस्तेमाल कम करने के लिए, और स्टैंडर्डाइजेशन करने के लिए लेकिन आपने ऐसी चीजों को चुना कि जिसका असर हम पर बहुत बुरा पड़ रहा है। लेकिन आपने प्रशासन में सुधार नहीं किया। मेरा निवेदन है कि जब तक आप प्रशासन में सुधार नहीं करते तब तक जो असर आप चाहते हैं वह नहीं पड़ सकता।

अगर आप बचत करना चाहते थे तो आप एडमिनिस्ट्रेशन के व्यय को कम कर के

[पंडित मुनीश्वर दत्त उपाध्याय]

बहुत बचत कर सकते थे। अगर आप अपनी योजनाओं को ठीक से चलायें तो बहुत बचत हो सकती है। मैं ने इस संबंध में कुछ कम्मेन्ट्स पढ़ी हैं और देखा भी है कि जिलों में बहुत से अफसर एकत्र हो गए हैं। वह क्या काम करते हैं या क्या सुपरवीजन करते हैं इसका पता नहीं। यह तो जिलों का हाल है बड़े शहरों और प्रदेश के हेडक्वार्टर्स पर तो और भी ज्यादा अफसर हैं। लेकिन जब से देख रेख करने वाले अफसरों की तादाद बढ़ी है तब से कोऑरडिनेशन कम हो गया है। हम देखते हैं कि बड़ा समय नष्ट होता है। अगर कोई योजना बनानी होती है तो पहले इसी को तै करने में बड़ा समय लग जाता है कि किस स्थान पर उसको चलाया जाए। फिर कौन जिम्मेदार हो यह तै करने में समय निकल जाता है। फिर इस के लिए धन कहां से मिलेगा उसका फैसला होने में वर्षों लग जाते हैं। यह सब हो जाने पर भी काम बहुत शिथिलता से होता है। तो मैं निवेदन करता हूं कि अगर आप इन खर्चों में कमी करते तो इतना पैसा निकल आता कि आपको चाय, दियासलाई मिट्टी के तेल आदि पर कर न लगाना पड़ता।

आपको अपने प्रशासन को गतिशील बनाना चाहिए। आज हालत यह है कि एक किसान का मुकदमा एक, एक दो दो और तीन तीन साल में जाकर फैसला हो पाता है। अगर एक बीघे या कुछ विस्वे का भी मुकदमा होता है तो उसके फैसले होने में वर्षों लग जाते हैं और उस जमीन की कीमत से भी ज्यादा खर्चा हो जाता है और वह आदमी तबाह हो जाता है। इस तबाही को रोकने के लिए यह जरूरी है कि मुकदमों का फैसला जल्द किया जाए।

दूसरी चीज मैं ने यह देखी है कि एक और प्रावीजन है आपके बजट में कि बाहरी लोगों की पूंजी को देश में लगाने का प्रोत्साहन दिया जाए। मुझे इस से बहुत खुशी हुई है और मैं इसका स्वागत करता हूं। लेकिन साथ ही हमारे देश की पूंजी को भी प्रोत्साहन मिलना चाहिए ताकि वह भी इंडिस्ट्रियलाइजेशन में मदद दे सके। यह नहीं होना चाहिए कि देश की पूंजी की परवाह न की जाए और फारिन पूंजी को लगाया जाए। मैं समझता हूं कि हमको फारिन पूंजी की बहुत जरूरत है और इसको प्राप्त करने में हमारे वित्त मंत्री महोदय काफी हद तक सफल भी हुए हैं। टैकनीशियन्स को जो इनवाइट किया गया है वह भी उचित है। और उसकी भी आवश्यकता है।

हमारी शिक्षा बहुत खर्चीली हो गयी है। मैं चाहता हूं कि इसका खर्चा कम किया जाए। मैं समझता हूं कि जब तक आप अध्यापकों को उचित वेतन और दूसरी सहूलियतें नहीं देंगे तब तक देश में शिक्षा में सुधार नहीं हो सकता। जहां तक फूड प्रोडक्शन का सम्बन्ध है, उस के बारे में मैं दूसरे अवसर पर बोलूंगा, लेकिन शिक्षा के सम्बन्ध में मैं चाहता हूं कि विशेष ध्यान दिया जाए।

**श्रीमती सहोदरा बाई राय :** चैयरमैन साहब, महिलाओं को भी समय मिलना चाहिए।

**Shri Kamal Singh (Buxar):** Mr. Chairman, Sir, I support the Budget and in doing so I also congratulate our Finance Minister for the very realistic, practical and forceful manner in which he has brought in his budget proposals. I accept planning, and I suppose most of us accept that planning is necessary. Even my

venerable friends like Acharya Kripalani and Shri Masani, who say that there are some faults in the Plan, would accept planning. It is needless to say, Sir, that if one accepts planning then the proposals made in this Budget are good and would be acceptable to all. If the Plan is to be made successful, evidently efforts will have to be made by all sections of the society in the way that the budget proposals have brought out.

17 hrs.

[SHRI HEDA in the Chair]

I do not think that anyone will deny that our Finance Minister from the time that he joined the Central Cabinet has, in his brusque and blunt manner, has inspired confidence, and I do not for a moment doubt that he will continue to do so in the difficult times to come. However, I hope that he will be equally forceful and brave in eliminating waste and weeding out corruption. I need not dilate on that point, especially after a number of hon. Members who preceded me have dilated on different kinds of wastage that occur. But I would like to speak on corruption briefly. The word Corruption is generally used in a very wide sense I would like to speak only about what is generally known as blackmarketing or profiteering which, I think, is the worst type of corruption in existence and which affects the largest number of people. This sort of racketeering or profiteering is so rampant in our society that it is time that it is wiped out, and we hope that our Finance Minister and the Government will try to eradicate it as far as possible.

**Acharya Kripalani:** He is not a policeman.

**Shri Kamal Singh:** Therefore, it appears to me, and I imagine that the expression that the rich is getting richer applies to those people who get rich at the cost of society in an unlawful manner like our friend the blackmarketeer.

2205 (A) LSD—9.

**Acharya Kripalani:** He is not your friend!

**Shri Kamal Singh:** I join with those who express the fear of the rich getting richer, and I hope that efforts would be made to keep a check on blackmarketeers and profiteers who are the rich of today.

This reminds me of a particular thing and I would like to make a reference to it. Lately in Bihar, about a month ago, cement, all of a sudden, in a most miraculous fashion vanished completely from the market. How and why this happened is not very clear. But the position is that since a month, the building and construction work is wholly at a standstill I am told that a person who is in a position to pay a few extra rupees per bag can get any amount of cement he likes. Since a month, there is no cement readily available in the market. That is the present position. I hope that such things which tend to inflate the prices and which tend to come in the way of progress are looked into and eliminated as far as possible.

Sir, the Finance Minister referred to the rise in prices and this is what he says on page 10:

"The rising trend in prices has persisted almost throughout the Second Plan. Some price increases are inevitable in a developing economy. It should, however, be our aim to ensure that in the period of the Third Plan, the prices of the essential goods that enter into the common man's budget remain relatively stable."

As I said, I have personally full confidence in the Finance Minister—and I hope other Members have also the same feeling—and I hope what he says is true and would be kept in view in the coming year. But, as the position is at the moment, it would be clear that the prices are not as stable as they should be. The Economic Survey shows that during the last five



[Shri Kamal Singh]

years there has been a steady rise. At the moment, the prices are soaring and it is no use persuading ourselves to believe that in future years the prices may not rise further. I hope that the Finance Minister, as he has assured us in his budget speech, will try keep that as stable as possible.

While saying so, I would like to express my view that although the budget proposals have been as broad-based as possible, I have a feeling that the lower middle classes are bound to suffer and they will have to undergo difficulties.

Agriculture has been recognized as the sheet-anchor of our Plan. I would like again to quote from the budget speech of the Finance Minister. At one place this is what he says:

"We have to strengthen the agricultural base and to provide for the other basic needs of our growing population."

At another place he goes on to say:

"A substantial increase in food production is the foundation on which the Plan rests, and I should like to take this opportunity of appealing both to our farmers and to the official and non-official agencies concerned with development in the rural areas to concentrate their effort on achieving the target of 100 million tons set out in the Draft Outline of the Plan."

I would like to state at the outset that I am not satisfied with the results that have been shown so far in the sphere of agriculture. As previous speakers have made out, in the First Plan and in the Second Plan the targets have remained unfulfilled. So far as agriculture goes, this subject is shouldered not by one Ministry at the Centre, but by no less than three Ministries. There is the Food and Agriculture Ministry, the Community Development Ministry—which is the Ministry in close contact or direct

contact with the agriculturists—and the Ministry of Irrigation and Power. The burden is distributed between these three Ministries and although they have been taking upon themselves a great deal of responsibility, there has been, shall I say, a certain amount of disunity or discord, resulting in some dislocation as is natural, and possibly it has also resulted in the target not being fulfilled.

Whatever it may be, I would only like to say that the results of what we had planned and what we had thought have not accrued to us. They have not been achieved. When we make a statement like this, namely, that to make our Plan successful we have to rely on agriculture and we have to improve it, we have to see that these targets are fulfilled and they are laid in such a way that actual development is made.

I would, in the same context, like to say that in our First and Second Plans for agriculture we have also had to have recourse to several "drives", if I may put it that way. What are known as the *kharif* and *rabi* drives. When results did not accrue, we had to resort to *kharif* and *rabi* drives. At the moment we have, what is known, the Package Programme which is an experimental measure in six selected districts of the country, as the House will know. What the fate of these experiments will be, time alone can say, but suffice it to say that so far as I am personally concerned, we have not had the desired results.

If we wish to get the best out of agriculture which, as I have said and it is recognised, is the sheet anchor of our Plan, two things are very necessary. Firstly, agriculturists should be given the basic amenities. There is no doubt about that. Let us not complicate ourselves with all kinds of fancy ideas. Among the basic amenities, the prime requirement is of water. One can talk of new methods and improved seeds, but I

do not think our farmer, or for the matter of that any agriculturist in any part of the world, is so amenable, shall we say, to innovations or new methods as....

**Mr. Chairman:** The hon. Member's time is up.

**Shri Kamal Singh:** May I have two minutes more?

**Mr. Chairman:** Yes, another two minutes.

**Shri Kamal Singh:** They are very conservative by nature. Therefore what is necessary is that the basic amenities, the most important thing, should be given. Let us concentrate on the prime requirement. Among the basic needs is water. We have to give them water. I must admit that there has been tremendous progress in this during the First and Second Five Year Plans. Previously we did not have tubewells. In the two Plan periods we have had a network of tubewells. Several multi-purpose river valley projects have come up. There has been progress, but still there are large areas where there is still need for water, where there are no irrigation facilities and where, I hope, in the coming years of the Third Five-Year Plan we will be able to provide water.

In the same context I might mention that in the Second Five-Year Plan 100 tubewells had been sanctioned for South Bihar. I am sorry to say that during these five years not one tubewell could be sunk and the excuse given was that funds were not available. I have just mentioned this because if we say that agriculture has to be improved and we have to get the best out of land then unless we execute our projects I do not think it will be possible for us to get the desired benefit.

This brings me to the most important point of my speech. That is again about a basic amenity which, unfortunately, is not under any of the three ministries that I have mention-

ed. In fact, it is a State subject. But this thing which I have got to say is so vital to the present question that I hope you will permit me to say a few words about this, of course time permitting. I feel this affects most of our brother hon. Members in this House. I think the House should take note of it. This specific matter is village roads. As water, seed and fertilisers are vital for agriculture, I feel that village communications are equally vital. Why I say this is because at the moment, according to my rough calculation, 90 per cent of the village roads are bad—I speak subject to correction. In this connection I would also like to refer to the report on the roads of my constituency which I prepared in 1957 and submitted to the Bihar Government, and with your permission. . .

**Mr. Chairman:** The hon. Member's time is up now. He may conclude now.

**Shri Kamal Singh:** I will wind up. If it is necessary, it can be placed on the Table of the House. But this report on the roads of my constituency, to which I have just referred, will show that 90 to 95 per cent of the roads are bad and serviceable only in fair weather. For four or five months in the year they are totally unserviceable. Either a bridge is lacking or a culvert is lacking, or a culvert may not be in a serviceable condition. That is the position.

Now we have got these NES and Community Project blocks which are the direct contacts between us and the agriculturists. They have been provided with jeeps. But these jeeps can reach only a certain number of villages; it is only for three or four months in the year that they can go all round the area. If that is the position, how much more difficult and arduous it would be for the agriculturists who, we want, should make sacrifices and put in their best—how much more difficult it would be for them, for their daily existence, all the year round, for their daily routine work, that is for agriculture,—to go

[Shri Kamal Singh.]

round to the sub-division headquarters, for weddings, to *melas* and *bazars*? How difficult would it be for them to go from one place to another?

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

**Shri Kamal Singh:** I therefore make this appeal. Although this matter is a State subject it is very vital and I hope that the House and the Government will take note of this.

**Kumari M. Vedakumari (Eluru):**

Mr. Chairman, many Members have criticised the imposition of indirect taxes on the principle that they will affect the common man. True, the common man will be affected. But the whole budget is meant to improve the lot of the common man, if not today, at least in the future.

There was also a complaint that the indirect taxation is growing day by day. The Members of the Opposition were comparing the figures of 1955 and 1960 and they were saying that it is increasing alarmingly. We do not accept the philosophy behind their argument not to impose indirect taxation, but what we want to know is whether they are prepared to completely get rid of indirect taxation or to cut down their percentage of indirect taxation. For, in the socialist countries there is no private individual capital because everything is controlled by the State; even the distribution of commodities is completely controlled by the Government. So there is no question of taxation there. The Finance Minister will say that in some of the countries there is 90 per cent of indirect taxation. What I say is, there it is completely controlled by the State and they are responsible for the rise in the prices. But what is happening here? When somebody asked about the price level rising, the Finance Minister replied, "I am not responsible for what is happening in the *bazar*". The thing is, if you are not able to control the price line, the criticism comes from

the Congress Party also. Please do not think that we are not patriotic or that we do not appreciate or realise the troubles that you are facing to mobilise the finances. We are only asking you to control the price level. Because, middle class income is fixed, and wherever we go the people criticise and attack the Congress Members. And we also feel perturbed over the criticism they make. But there are some glaring instances where the discrepancies are very well seen in the society.

There are two sources which contribute to the national revenues: one is agriculture, and the other is industry. Nearly 49 per cent of the income is contributed by agriculture. But, let us see how the agricultural sector is managed. I shall state, for instance, the position in Andhra Pradesh. There, 78 per cent of the peasants, who possess nearly 10 acres contribute to the marketable surplus only 5 per cent of the total produce; nearly 14 per cent of the peasants, who possess only 25 acres contribute 15 per cent to the marketable surplus; and 8 per cent of the agriculturists who possess more than 25 acres contribute 80 per cent.

But the prices that we are paying to the agriculturists are not evenly distributed. What we want is an egalitarian distribution among the society. But I would like to know why only a really insignificant part of the population is getting a major part of the prices and the benefits. That is what we would like to know. On an average, about 50 per cent of the produce from agriculture flows into the market. But, as regards the prices paid for this 50 per cent, the so-called 10-acre agriculturist classes get only Rs. 158.4 crores, and the other people get nearly Rs 405 crores. Why should there be this kind of maladjustment and discrepancies in society? It is because of this that people say that there is concentration in a particular sector. We want to know why this is happening, and why Government have not taken sufficient

steps to see that everything is distributed equitably.

It is also said that the incidence of taxation should be distributed equitably. But I do not agree with that formula which would mean that where there is more wealth, there should be more benefit; I would submit that where there is more concentration and accumulation of wealth, there, there should be greater incidence of taxation. If it is suggested that the taxes should be distributed on the poor and also on the rich equitably, I do not agree to it; I do not know what type of economics we are following if we are going to do that, because, when the poor man is trying to improve his standard of living, we shall be taking away a big cake of the benefit by imposing taxes.

Just as in the case of the agricultural sector, we find the same thing happening in the industrial sector also. The dividend income which forms more than 95 per cent of the industrial income goes to a very very insignificant portion of the population. The total number of income-tax assesses in the country is less than half a per cent of the population. A study has been carried out in this behalf by the Reserve Bank, and they have published a bulletin in this respect in July, 1956, which shows how much of the increased income goes to the selected few in the country, and they have given us the figures also. Nearly 88.7 per cent of the individuals get only a dividend of the order of 48 per cent; and those coming under the super-tax ceiling get nearly 90 per cent of the profits. That is what is happening in the industrial sector also. It may be seen that persons with incomes greater than Rs. 11 lakhs, who form 1.4 per cent of the individuals, receive 31.5 per cent of the dividend income, while those in the super-tax range, who form only 10.7 per cent receive 60.3 per cent of the total dividend income. These are the figures given by the Reserve Bank which is completely controlled by Government.

When we see these figures and see how the income is flowing into one particular sector, how can we support Government?

**Shri Morarji Desai:** Do not support.

**Kumari M. Vedakumari:** We have to support. When we are having all this information and we are seeing these things with our own eyes, and we are looking into these things, we must at least understand how the Finance Minister is imposing the taxes.

Another thing that I would like to know is this. The levy on tobacco has been increased now. Nearly 49 per cent of the production of tobacco is contributed by the Andhra State, and four districts there contribute nearly 96 per cent of this 49 per cent of the production of the country. The average yield per acre is 250 kg. virginia or 300 kg. of country tobacco. The cost of cultivation is Rs. 650 for virginia and Rs. 350 for country tobacco. That means for country tobacco Rs. 1.16 per kilogram is the cost of cultivation for the agriculturist. And these people are imposing a tax of nearly Rs. 2.50 on every kilogram. The cost of production is Rs. 1.50 per kilogram and the price they are getting on the average is only Rs. 3 per kilogram. If you are going to pay Rs. 3.50 per kilogram, how are the peasants going to remain in the field? That is what I want to know. Do you want to give them relief or throw them away from the field or drive them out of the field? If you want them to shift from tobacco cultivation to foodgrains cultivation? I do not object to that. But by imposing this taxation, tobacco growing becomes uneconomic. Already the tobacco industry is facing a distress market. Even the Export Promotion Council is not able to do anything. So much stock is there and people are not able to dispose of it. You want to impose this on inferior variety of tobacco. I want to distinguish between the superior and inferior variety.

[Kumari M. Vedakumari]

The upper leaves are the best variety. The second picking and third pickings constitute the inferior variety. They cannot help it. What will they do with the lower part of the plant? The peasant has to get something out of it. That is why I want to know whether they are going to give some relief. These people are hit hard by the foreign marketing societies which are completely controlling the market. They are discriminating between farmers and they are paying prices according to their whims and fancies.

17.27 hrs.

[MR. SPEAKER in the Chair]

So many representations have been made to Ministers. It has been represented that this is a good foreign exchange earner and something must be done for them. Most of the tobacco cultivation is carried on in Andhra. I do not know how the Minister is levying heavy taxation on the already burdened tobacco cultivator.

Another thing I want to know is this. Because these people are growing the inferior variety, why not tax those items which are already very popular and which are earning foreign exchange? But you are only taxing the people who are already hit and who are already suffering and who are already burdened. I would like to know something about this taxation. I would make this request to the Finance Minister: do not kill the goose that lays golden eggs. It is giving a very good amount of foreign exchange. If the poor farmer is to be given relief, show us the way. We like your advice, we are not objecting to that. But his cost of production is nearly Rs. 3 and he has got to sell it at about Rs. 3. It is most uneconomic. If you want to drive away the farmer, there is a better method of doing that and making him go out of the field. But this is not the way to punish him.

Another thing I want to talk about is as regards regional disparity.

Everybody is now competing for more regional allocation of funds. This is merely encouraged by the Planning Commission. They want the States to prepare plans and bring them up to them. By simply inviting them to bring up their plans, without looking into the real needs of each State, every State is boosting up its plans and is coming up. After perusal of their needs, the Planning Commission are trying to give as much as possible. But there are differences. For example, the *per capita* income of an agriculturist in Maharashtra is more than that of his counterpart in Andhra Pradesh. But when we ask for more allocation for Andhra, you say the irrigation projects are there and we are producing surplus food-grains. You are not giving industries to us. At least then give some relief to our farmers. But you want to kill the tobacco farmers. So there is no way out for us. We belong to one party. We have to know these things and explain to our people, because the Opposition takes the liberty and opportunity provided by this situation to criticise us. When we have to face them, we should at least know what we are doing. That is why I very humbly request you to do something, because I happen to be a member of the ruling Party.

Again, I hope I will be correctly understood if I make a repeated reference to Prohibition. I am not saying that it should be completely scrapped. But we are not able to make it a 100 per cent success. We accept that there may be 30 per cent success. But what about the 70 per cent? That 70 per cent is taken advantage of by others to criticise us. Also this breeds corruption. We are asking only for this. What is the way out? Why not tax them heavily? Tax them 1,000 or 2,000 per cent, then the poor man will completely stop that. If you want to control any bad thing, this is the way of doing it. For controlling consumption of tea, bidi and coffee, you have already taken one step. Why not take this further step?

in this case also? Whenever there is a thing which affects the health and morality of society, you can tackle it by taking economic measures. You want to control consumption of some of the other things. Why not also see that prohibition also succeeds by this method, because there are so many areas where it is not a success. For instance, Telengana is a wet area, but only three miles away, it is a dry area. But how to control the people, because people will go out and enjoy it. They may not smuggle it, but they will go and enjoy it. How to control it? Either have it successfully, or completely scrap it. I do not want to scrap it, because we also have sentiments about it, we feel that the nation should prosper on very good, healthy lines, but for that we should be very successful in prohibition producing very encouraging results.

I request the hon. Finance Minister not to misunderstand my arguments. May be I am a little emotional, but I am requesting him because in my constituency we have three or more companies, and the people, I am really telling you, get an income of only one or two rupees. If you put a heavy taxation even on that, how can they survive? Give them some other way. Then they will certainly congratulate you, me and my party and everybody also.

**Mr. Speaker:** Dr. Aney.

**श्री गणपति राम (जौनपुर-रक्षित-प्रनु-सूचिन जातिवाँ) :** अध्यक्ष जी। हम लोग भी अपने निर्वाचन क्षेत्रों से आते हैं। यह तो हमारी बदनसीबी है कि उत्तर प्रदेश के बहुत से मेम्बर हैं और इसलिए हमको मौका नहीं मिलता। बहुत से लग बोल चुके हैं लेकिन हम नहीं बोल पाए हैं। हमारी प्रार्थना है कि हमको भी मौका मिलना चाहिए। अभी तक एक भी सिड्यूल्ड कास्ट का सदस्य नहीं बोला है।

**अध्यक्ष महोदय :** क्या करें ?

I am calling only an hon. Member of the House, not an outsider.

**श्री गणपति राम :** जब हम पूछते हैं तो कहा जाता है कि बड़े लोगों के नाम दिए गए हैं। हमें भी अपनी बातें कहनी हैं।

**अध्यक्ष महोदय :** बड़े आदमी तो सलाह दे सकते हैं इसलिए उनको बुलाना चाहिए आपको भी सम्भव होगा तो बुलाया जाएगा। लेकिन सब लोगों को कैसे मौका मिलसकता है ?

**Dr. M. S. Aney (Nagpur):** I will be the last man to come in the way of any one of my friends in the House, because I regard every Member of the same status here. There is no big man and small man in this House. Including even the Speaker, we are all Members of the same status. Therefore, if anybody thinks that I am intruding in his way, I am very sorry for that.

Many hon. friends have begun their speeches with compliments to the hon. Finance Minister. I compliment him for having presented a remarkable Budget—remarkable for more than one reason because he is called upon to perform a job in a very difficult situation. When the Budget was delivered and copies of it were distributed to the Members of this House, certain persons expressed their opinions on it. And one very interesting opinion I read. I do not want to name that hon. friend who expressed that opinion because he is not present in the House. He stated that this was a very good Budget, a Budget on which he complimented the hon. Finance Minister for being very cautious in preparing it. He said: "It touches everybody but hits none." So far as the first part of it is concerned, that it touches everybody, I think we are all agreed on that point, but when it says that it hits none, I want to tell you that he differs from the hon. Finance Minister himself. The Finance Minister himself has expressed, in his speech in the other House, that the question before the House is not whether it hits anybody or not, but whether anybody is being hit more than he should have been. That is the real point. He does not deny the fact that this hits. This Budget not only touches everybody but it hits also. Had there been no hit

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there would have been no complaints from so many hon. Members of this House that, ultimately, I am told by one of my hon. friends sitting in the front benches, Shri Tyagi, the Finance Minister himself is inclined to withdraw at least some of the taxation proposals mentioned in this Budget. I do not want to say particularly which because I am not quite sure whether the taxation proposals which he thinks of withdrawing are the same as those I have in mind. It hits other persons also; those persons who are in a better position will not feel. But it hits also those persons who are bound to feel.

I regard this Budget as remarkable for this reason. If I remember aright, except in times of war, I do not remember any Finance Minister has come before the House with a Budget asking the people to bear huge additional taxation to the tune of Rs. 60 crores. This is a bold proposal which he has made. It may be nothing as compared to our requirements. That is a different matter. Except in times of war, no Finance Minister—not even the old Finance Members—has come before the House with Budget proposals asking the people to bear this and telling them that he is going to impose additional taxation of Rs. 60 crores. For that reason it is remarkable.

It is remarkable for another reason also. The Finance Minister has stated that when we took the administration in our hands, when the new Government was formed, the revenue was only Rs. 346 crores. Now, for the first time, the Finance Minister has presented a Budget in which the revenues are expected to exceed Rs. 1,000 crores. And, he said, hereafter, it shall be more and more. For that reason also it is remarkable. He gets the credit for doing that.

When some Members made a complaint in the Rajya Sabha, the Finance Minister said that we are collecting so much of revenue without the

use of martial law, without the use of any police force. That means, according to him, the people can bear paying so much, and, therefore, a little addition of Rs. 60 crores is not going to prove very oppressive on them. The test he wants to put to see whether the taxes that are being collected are oppressive or not is whether the collection is smooth whether it is not with the help of martial law or with the help of the police force or with the help of any other extraordinary measure. He takes it for granted that in that case the taxes can be taken as being within the paying capacity of the people. I suppose he is laying down a proposition which requires very full consideration by this House. It is in my opinion dangerous. If the hope of the people of getting their wrongs redressed by the Government of India by pacifist methods by constitutional means, by ordinary processes is not fulfilled, it is not good. That means that the matter will be given earnest and active consideration by them only if there is a demand which is accompanied, not by ordinary means of redressal, but by agitations and other methods which we shall only call unconstitutional. I think the hon. Finance Minister probably did not mean that but that is the implication. Answering certain critics in the Rajya Sabha, he went to the length of saying that so long as collections are being made without the aid of martial law and police forces, he will assume that the taxes were being smoothly collected and that they were within the capacity of the people to pay. I am only asking him to look at a question from a different point of view, and consider the grievances of these people also who do not, for the sake of decency and patriotism, want to take to such drastic methods of expressing their opposition to these proposals.

There is something more about the Budget proposals also. As we read these Budget proposals, we find that the hon. Finance Minister wants to

get resources for the sake implementing the Third Plan. That is true. But who prepares the Third Plan or any Plan? There is the Planning Commission. There are 8 or 9 members. Three Cabinet Ministers are there and the Prime Minister is the Chairman. Besides that there is a Deputy Chairman. There are experts and they are persons who have got nothing to do with this Parliament. With the help of these experts, certain proposals are made. Of course the Cabinet Ministers are also there and these proposals are ultimately to be sanctioned by the Government; they may come up for discussion here and we may vote on them also. The entire financial aspects of the Government of India are being moulded according to the decisions arrived at by that Commission. I have no grievance against that but there is no finality to the proposals which are placed on the basis of the Third Plan. The hon. Finance Minister has himself stated that the Five Year Plan is yet being moulded and is not in its final shape. That means the present Budget which is based on the Plan has not assumed its final form. The Budget before you, on which you are called upon to vote as the requirement of the Government of India for the year 1961-62 has no finality at all. That is the important point I want to stress. It goes to the root of the canons on which the annual budgets have to be prepared by the States.

True, there are provisions for bringing in Supplementary Demands for Grants. In the very statement which the hon. Finance Minister made while presenting his Budget he told us that it has not yet come in the final form. It means that very soon it will be finalised and he will be coming before this House with Supplementary Demands for Grants. We do not know what it would be. Today we are voting on matters about which the Finance Minister is not in a position to give us the final position. We are not in a position to understand anything at all. Even then we as Members of this House are solemnly

and in all earnestness recording our votes. It is a very queer position.

Sir, if we are to build up our country some arrangements must be found out whereby the Government of India and the Finance Minister particularly will know definitely as to what will be the requirements of the country. There must be a certain margin within which only the proposals made here and accepted here can be changed. Otherwise, Sir, it is no use asking us to sanction certain proposals now and then in the month of June again ask for sanction on the Supplementary Demands that would be placed before us which will practically go to amend almost all the proposals that we have now sanctioned.

One of my hon. friends, I think it was Shri Jain, if I mistake not, raised a point in his speech as to who is preparing the Budget, as to who is determining the expenditure to be incurred by the Government of India for the whole year. It is not the Cabinet. It is the National Planning Commission which does it. Of course, big matters are to be well considered and it is necessary that you have to take the advice of an expert. The position of the Planning Commission should not be more than that of a body of experts.

There is one other thing that I want to mention in regard to this. The Commission's recommendations are intended to cover a period of five years. By our passing these proposals we are committed for five years and we are binding the future Finance Ministers who will have to look after the financial affairs of this House for a period of five years. This is an extraordinary element that is introduced in this matter. When long term programmes are taken up something like that has to be done, but we have also to consider one thing. If the same Government continues it is all right. But if the same Government does not continue and a Government which has a different policy comes in all that we have done becomes a



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matter for serious consideration. I do not know whether the members of the Opposition will ever have a chance of coming to power at all, but supposing they come what will be the position? We know that in one of our States when they came to power they started following a policy entirely antagonistic to that which the Central Government wanted the States to follow. The same position may arise here next year or some time later after the general elections. By passing a thing for five years we are making it obligatory upon the future Government to continue it for four years. That is another element of uncertainty which is arising on account of the existing arrangements. We must see that the work is processed by which we can build up the economic progress and uplift of this country, and see that that work goes unhampered and unobstructed hereafter. The present difficulty has been created on account of the procedure which we have been following.

Secondly, what are those experts and who are they? Some persons who are appointed become experts the next day. What administrative experience have they got? Can they think in a big way towards the economic development of the country? Have they got any administrative experience? Have they run any State and seen the working of any State? Preparing the budget is not merely a question of arithmetical calculation, of subtraction and addition. I am sure nobody will commit a mistake in addition and subtraction. But we must have people who have a knowledge to prepare plans which will affect the destinies of the nation at least for decades if not centuries together hereafter. In that respect, what is it that we have got by way of supplementing their knowledge? What is the expert knowledge in that respect? Of course, some Cabinet Ministers are there. They cannot get enough time for planning work, etc. I can understand it. This work is full-time work, for 24 hours. Our

Ministers may be busy and when there is a little leisure from the Secretariat work they come to the House either to say 'Yes' or to make some observations here and there. That is the position. The administrative experience and intimate knowledge of the country's economic position and the possibility of many other factors have to be taken into consideration in building up a national structure. Without that knowledge on the part of the experts, we cannot expect them to fulfil their task adequately. The experts may have led purely an academic life. They may have been brilliant university professors and learned men. They may talk a language which we may not be able to understand without reference to an economic dictionary or something like that. That may be all right. But so far as the experience and knowledge and the administrative machinery and procedure through which things have to be carried out are concerned, that knowledge has to be supplied by the people themselves. In order that a Commission's report becomes acceptable to the nation as a whole, the experts chosen must have knowledge, who can be trusted by the people to have that much knowledge to prepare reports and place them before this House.

Though, in terms of emergency, we have to build up the economy for a certain number of years only, what we are doing is for a millennium. The Finance Minister has stated more than once, not only in this House in connection with the budget debates but on other occasions also that at the end of this third Plan we shall have what may be called a self-generating economy and a self-sustaining economy, meaning thereby that we shall be free from looking up to other countries for any kind of help; and that we are working for prosperity for a millennium, for the day when penury, pauperism, etc., will go away and a new era of plenty will dawn at the end. Of course the present Plan is up to 1965-66. But

the aim towards a millennium is a good one; it is a good ideal which he has laid before us. In order that these recommendations should commend themselves to the nation and create confidence among the people as a whole, it is not sufficient if the Prime Minister is there as the Chairman of the body. His mere presence is not enough. He must have along with him not only the advice of his colleagues, three or four colleagues, but also that of some members of the council who have got administrative experience and who move with people, who know them and also their difficulties. If these things are not there, then it will be very difficult.

I am saying this is very important. I know the taxation proposals are there. They have been sufficiently discussed by my other friends. But I know there are certain items like kerosene, betelnuts and others on which at least the taxation should be looked into, because they form part of the requirements of the people. On that point the hon. Finance Minister made a statement, a very big statement, where he said that the people now, instead of living in the simple way, have taken to living in a more costly way and instead of taking to the village food such as millet they take to wheat and rice and go to hotels and restaurants. I want to know whether the Finance Minister wants to take this country to socialism or not. I am glad and proud of the fact that the Five Year Plans are raising the standard of living of the people. If the people have taken to a higher standard of living, what should be the attitude of the Finance Minister towards that? Should he assist them in raising their standard or should he put some hurdles or difficulties in their way so that they will maintain the same old standard or go back to the original standard, which was less satisfactory? I do not know what he thinks. The object of the Finance Minister should be to raise the standard of living and meet or satisfy the requirements of the country. Whether the people are going

to keep up their standard, already arrived at, or not is a matter to which he has not given as much attention as he should have done.

Having said that, I will touch only one or two small points. Now the budget is not merely a financial statement. It is considered as a statement in which the aspirations and ambitions of the people are reflected, in all matters. Now, if you read the present budget proposals, there is only mention about the present economic position of the country as if there are no other problems which are agitating the minds of the people. A portion of our country has been occupied by a foreign country and people are feeling that we must get back that territory. If you read the budget speech you do not find any reference to that anywhere in it. Of course, they have made some reference to some chowkies or some new outposts being put up on the borders. By my point is this. It is a very important question on which we had appointed a committee which has recently submitted its report. How are you preparing yourself to take the territory acquired by the Chinese back? Have you created a situation in which you consider that we can get back our territory? What is being done in the matter? That is the point to that we have to consider. We have to do something in the matter very soon.

Then there is another question, the question of Portugal. Fortunately, the question was taken up at the Hague tribunal by Portugal itself. It has been decided in our favour.

**Mr. Speaker:** The hon. Member's time is up

**Shri A. M. Tariq:** He may continue tomorrow.

**Mr. Speaker:** As he likes.

**Dr. M. S. Aney:** I will finish in a minute

Fortunately, that matter was taken to The Hague court by Portugal and it has been decided that Portugal has no right of way to Nagar Haveli. That

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demand of Portugal has practically been rejected.

18.00 hrs.

Are you going to take further steps in this connection or not? Is it not time for you to do something to assimilate those two places into India? Our international reputation is high. It is true. But if you do not take steps to assimilate those two places into India, people will not have much respect for you and your high reputation in the international world will not increase by mere paper protests. If you allow things like that to take place, what you have achieved will disappear and people will be looking at you in a different way.

Sir, if you will permit me, I will continue tomorrow.

**Some Hon. Members:** He may continue tomorrow.

**Some Hon. Members:** No, let him finish today.

**Dr. M. S. Aney:** I have one point more; others I have finished.

**Mr. Speaker:** He will continue tomorrow.

I agree that every hon. Member would like to make his contribution to the debate. We start with the motion for thanks to the President for his Address and have general discussion on the Budget, Demands for Grants and the Finance Bill. If during all this, backbenchers, or some of them who are interested in this, do not get an opportunity, it is not right. Therefore I appeal to the leaders of groups to take note of those persons who have not spoken so far. I shall certainly give an opportunity to every hon. Member during the course of the debate on the General Budget. Whosoever has not spoken during the general discussion, I shall allow him, even on the Demands for Grants, a kind of general discussion. Therefore let them not feel unhappy. But I cannot avoid elders who have had long experience

and whose valuable suggestions will be very useful. Not only we in this House but the outside world also is looking forward to the suggestions and criticism that is being made. Dr. Aney has been in this House long before I came here. He is one of our elders. Therefore it is just, fit and proper that we should give him as much indulgence as possible.

Now let us proceed to the other item on the agenda.

**Shri A. M. Tariq** (Jammu and Kashmir): Sir, what about lady hon. Members of the House? Not one lady hon. Member has been given the opportunity.... (*Interruption*).

**Mr. Speaker:** I will give them.... (*Interruption*).

**Shri Ramanathan Chettiar** (Pudukkottai): Sir, I have one submission to make. I was asked by one of the whips to wait here till six o'clock saying that I will be called. For some reason or other my name has been removed and somebody else whose name was after me in the list of Congress speakers has been called.

**Mr. Speaker:** His name is before me.

**Shrimati Sahodrabai Rai** (Sagar—Reserved—Sch. Castes) rose—

ग्रन्थमहोदय : आज नहीं, कल ।

श्रीमती सहोदरा बाई राय : मुझे स्पीच शुरू कर लेने दीजिये और कल मैं उसको जारी रख सकती हूँ (*Interruptions*).

कुछ माननीय सदस्य : अभी तक तो डा० ग्रने की स्पीच ही खत्म नहीं हुई है ।

**Mr. Speaker:** Let hon. Members not talk across.

**Shrimati Ila Palchoudhuri:** She may be given a chance.

**Mr. Speaker:** All right.