



Thursday,
6th November, 1952

PARLIAMENTARY DEBATES

HOUSE OF THE PEOPLE

OFFICIAL REPORT

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OFFICIAL REPORT

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HOUSE OF THE PEOPLE

Thursday, 6th November, 1952.

The House met at a Quarter to Eleven of the Clock.

[MR. SPEAKER in the Chair]

ORAL ANSWERS TO QUESTIONS

MINIMUM RATES OF WAGES

***60. Sardar Hukam Singh:** (a) Will the Minister of Labour be pleased to state whether any dead line had been given by Government for fixing minimum rates of wages for employment of labour in industry?

(b) If so, what was that date?

The Minister of Labour (Shri V. V. Giri): (a) and (b). It is presumed that the hon. member is referring to the Minimum Wages Act, 1948. Under that Act, the Appropriate Governments were required to fix minimum rates of wages in industrial employments specified in Part I of the Schedule appended to the enactment before the 31st March, 1952.

Sardar Hukam Singh: What was the date fixed for the agricultural industries?

Shri V. V. Giri: It is the same.

Sardar Hukam Singh: Have the industries adopted what was required of them, the minimum wages and the overtime wages?

Shri V. V. Giri: Some States have implemented the Act and some have not. Therefore, it is now proposed to extend the time-limit and also validate the actions taken after that date.

Sardar Hukam Singh: Has any action been taken against any industry
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which has violated the provisions of the Act?

Shri V. V. Giri: It is for the State Governments to do so.

Shri Velayudhan: May I know whether it is the Government's intention to implement the Act all over India?

Shri V. V. Giri: Of course, that is the intention.

Shri B. S. Murthy: May I know, Sir, what steps are being taken to see that the States that have not so far implemented this provision are brought into line with others?

Shri V. V. Giri: It is the duty of mine as well as of this House and the Members to persuade those governments to implement it, and it is being done.

Shrimati Renu Chakravarty: What are the States which have implemented this decision?

Shri V. V. Giri: Most of them have done so but I have not got the information at present to give a detailed answer.

Shri Nanadas: May I know to what percentage of industrial labour the minimum rates of wages have been fixed, and implemented and to what percentage the implementation is yet pending? What are the reasons for the inordinate delay.

Mr. Speaker: Percentage of what does he want?

Shri Nanadas: Percentage of industrial labour.

Mr. Speaker: The question is not clear to me at least.

Shri Nanadas: To what per cent of industrial labour the minimum rates of wages have been fixed and implemented.

Mr. Speaker: Does the hon. Minister follow what he says?

Shri V. V. Giri: I am not able to follow. The question is not clear.

Mr. Speaker: What is the question?

Shri Funnoose: What percentage of labour has got the benefit of the minimum wages?

Shri V. V. Giri: The industries have been mentioned in Part I of the Schedule attached to the enactment. If the hon. Member refers to that schedule he will know to what industries this Minimum Wages Act applies.

Mr. Speaker: The question is vague. To my mind the point is what is the percentage of people who have got the benefit as compared to the totality of the labour employed in the State.

Shri V. V. Giri: To those workers working in the particular industries referred to in Part I to all of them the benefits accrue.

Shri A. C. Guha: May I know how many States have so far implemented the provisions as regards Agricultural labour?

Shri V. V. Giri: Some of the States have implemented in part with regard to agricultural labour and we are persuading them to implement everywhere.

Shri H. N. Shastri: Are the Government aware that in certain States the Minimum Wages Act has been implemented to the detriment of labour with the result that even the existing wages have been drastically curtailed?

Shri V. V. Giri: The Government is going into that matter.

Shri Venkataraman: May I ask, Sir, whether there is any proposal before the Government to extend the time for implementing the minimum wages regarding agricultural labour?

INTERNATIONAL GRASS LAND CONGRESS

*61. **Sardar Hukam Singh:** Will the Minister of Food and Agriculture be pleased to state:

(a) whether India was represented at the Sixth International Grass Land Congress held in Pennsylvania during August, 1952; and

(b) whether any decisions taken here were of special interest to India?

The Minister of Agriculture (Dr. P. S. Deshmukh): (a) Yes.

(b) Yes.

Sardar Hukam Singh: Did our representative bring any seeds from U.S.A. for experiment here?

Dr. P. S. Deshmukh: I do not think so. At least I do not know. He was not sent for bringing any seeds any way.

Sardar Hukam Singh: In the Press interview that he gave an indication that he was taking those seeds to India. I want to know whether he did bring these seeds and whether any experiment has been made so far in growing those seeds?

Dr. P. S. Deshmukh: I do not know Sir.

Sardar Hukam Singh: Did he make any report to Government and has that been examined?

Dr. P. S. Deshmukh: The report has not yet come to my hands.

Shri Ramachandra Reddi: With reference to Part I what are the decisions that have been taken in that Congress?

Dr. P. S. Deshmukh: No decisions as such were taken. The Conference of Scientists working in different regions of the world gave very useful and valuable information on the methods of research carried on in other countries. The specific subjects were as follows:

Managements of pastures by seed-ing; application of fertilisers widely practised in the U.S.A.; mechanisation in the farm, and fourthly the development of seeds mixture for fodder grass and manure for pastures.

These were the various subjects that were discussed and very valuable information was given. It was also suggested that each country should have a national policy of grasslands which will include research, survey extension and management of grasslands.

Sardar Hukam Singh: Have our Planning Commission recommended any policy for national grasslands for our country?

Dr. P. S. Deshmukh: Not to my knowledge.

MESSRS. SCHLIEREN OF SWITZERLAND

*62. **Shri S. N. Das:** Will the Minister of Railways be pleased to state:

(a) what are the different forms of technical aid received so far by the Government of India from Messrs. Schlieren of Switzerland under the technical aid Agreement entered into with the firm;

(b) what is the total expenditure incurred on this account giving separate figures on each head;

(c) the number of all-metal light weight coaching stock received so far; and

(d) at what stage the scheme of setting up of a factory in India for the manufacture of all-metal light weight coaches stands?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a)

(i) Assistance given by Messrs. Schlieren's experts to our technical staff in the design of all-metal light-weight coaching stock:

(ii) Advice on the design of a factory suitable for construction of light-weight coaching stock:

(iii) Details and specification of plant, machinery and equipment necessary for the factory.

(iv) Training of Indian designers and draughtsmen in the Schlieren factory in Switzerland.

(b) The total expenditure incurred so far in connection with the technical aid is:

	Rs.
(i) Annual basic fees.	8.70 lakhs.
(ii) Miscellaneous payments Schlieren experts visiting India.	2.00 lakhs.
(iii) Foreign allowances to Indian draughtsmen sent to Switzerland.	1.19 lakhs.
	<hr/> 10.89 lakhs.

(c) 2 Prototypes and 24 fully furnished coaches have been received in India up to date.

(d) An estimate of Rs. 2.68 crores has been sanctioned for the civil engineering works of the factory. Contracts for construction of 3 shops have been placed and tenders have been called for the remainder of the work. Other works like construction of staff quarters, levelling of ground, yard remodelling, etc. are also in hand.

Shri S. N. Das: May I know, Sir, whether it is a fact that it was not possible for the Government of India to make full use of the agreement and, if so, what was the reason for it?

Shri Alagesan: Sir, it is true in the sense that we were not able to send the requisite number of experts to Switzerland in the first year of the agreement.

Shri S. N. Das: May I know, Sir, whether any steps have been taken by the Government after seeing the audit comments of the Comptroller and Auditor General of India?

Shri Alagesan: Yes, Sir, I might at once say that we are going to revise the agreement.

Shri S. N. Das: May I know, Sir, whether steps have been taken to rectify the defects in the agreement and other necessary actions have been taken to implement fully this agreement in the coming three years.

Shri Alagesan: My answer covers this point also.

Shri B. S. Murthy: May I know, Sir, whether the Government are satisfied that the persons to be sent to Switzerland for training are sent in time before the agreement comes to an end?

Shri Alagesan: The agreement covers a long period of 12 years; it won't come to an end so soon. We shall be sending our experts also soon.

Shri S. V. Ramaswamy: How does the cost of the all-metal coaches manufactured by this firm compare with the costs of the all-metal coaches manufactured by the Hindusthan Aircraft Factory.

Shri Alagesan: If the figures are wanted I shall give them.

Pandit Muhibhwar Datt Upadhyay: May I know what is the amount paid so far to that firm?

Shri Alagesan: Yes, Sir. We have paid advance amounts for our orders placed in the first two years as follows:

In the first year 30.47 lakhs;

In the second year 31.40 lakhs;

and towards coaches received on account 45.92 lakhs.

Shri V. P. Nayar: Is this an agreement one that is enforceable at law and is there any clause in the agreement providing for cancellation of the contract in case of breach of contract by the Swiss firm?

Shri Alagesan: Yes, Sir.

Mr. Speaker: Order, order. One is a matter of opinion. The other is a matter of record.

Shri S. N. Das: May I know when the first order was placed for these coaches?

Shri Alagesan: The first order was placed in the year 1950.

Shri S. N. Das: Is it a fact that orders were placed and the firm was not able to supply the coaches in time; if so, what action has been taken by the Government against the firm?

Shri Alagesan: It is true that the firm was not able to supply the first order, but it is implementing it and delivering the coaches now.

Mr. Speaker: We will go to the next question.

CALICUT-TELlicherry Road Link

*63. **Shri N. P. Damodaran:** (a) Will the Minister of Transport be pleased to state whether the construction of an alternate road in Malabar, from Calicut to Tellicherry avoiding the French Settlement of Mahe was ever considered by Government after or before the Mahe incidents of October, 1948?

(b) If so, is the proposal still under consideration or has it been dropped?

(c) Was the conversion of the Mahe Railway bridge into a combined rail-road bridge considered in this connection?

(d) If the proposal for an alternate road is still under consideration, has the alignment of the road been finally settled and if so, what is the alignment?

The Deputy Minister of Railways and Transport (Shri Alagesan): The matter is being examined by Madras Government as this pertains to a State highway.

Shri N. P. Damodaran: Are Government aware that huge sums of money belonging to Indian citizens...

Mr. Speaker: Order, order. It is a matter under the purview of the Madras Government.

Shri N. P. Damodaran: But it is a question in which the Government of India must be interested, because it relates to a French territory.

Mr. Speaker: How does it affect the liability of the Central Government? I think that this question was dealt with in part yesterday.

Shri N. P. Damodaran: It was not, Sir.

Mr. Speaker: Has the hon. Minister got any information?

Shri Alagesan: No, Sir. It concerns the Madras Government and they are in the midst of negotiations with the French authorities.

Mr. Speaker: Next question.

NEW TYPE OF PLOUGH

*64. **Shri S. C. Samanta:** (a) Will the Minister of Food and Agriculture be pleased to state whether it is a fact that a new simple steel plough especially designed for Indian agriculture has recently been produced at Kanpur?

(b) If so, who are the experts and technicians that have designed and manufactured the same?

(c) What basic changes in the ordinary ploughs in use in India have been made to turn out this new type of plough?

(d) What is the cost of production and what steps are Government taking to popularise this new type of plough?

The Minister of Agriculture (Dr. P. S. Deshmukh): (a) Government are aware that a new plough known as 'Care Plough' has been produced at Kanpur.

(b) Shri V. C. Kapoor of M/s Cossul & Co. Kanpur and Shri H. Skinner, an American technician, have jointly designed the plough and M/s Cossul & Co. Ltd. Kanpur are manufacturing the same.

(c) Government are informed that this plough is a multi-purpose plough for all common types of cultivation work including levelling and earthing standing crops of Sanai for green manuring. The mould board, share and the land slides are of steel. The 11 ft. beam is adjustable to the size of bullocks. The plough bottom is replaceable by a furrower. It can be fitted to a country plough for preparing seed beds. The plough, however, has not been tested by the manufacturers for the draft required to pull it.

(d) About Rs. 51/- per piece complete with beam and handle but without attachments. The plough is still being tried and Government will decide whether to encourage it or not only after the results of these trials are known.

Shri S. C. Samanta: May I know whether the Government have been exceptionally pleased with the new plough and they intend to distribute it amongst the needy cultivators? Has that work begun in India?

Dr. P. S. Deshmukh: It has not been used in India. The "Care plough" under reference has not been brought into this country, but the manufacturers have sold it and it has been reported that many ploughs of this type have been produced by the Co-operatives for American Remittances to Europe and Asia for export to foreign countries. It is under trial so far as India is concerned.

Shri S. C. Samanta: May I know how this plough compares with the double sheared plough that has been manufactured in the Pusa Institute?

Dr. P. S. Deshmukh: It has certain advantages, but the final decision of

the Government after comparing the two has not been arrived at.

Shri Chattpadhyaya: May I know what percentage of the Indian peasantry who are dying without being dead can afford to purchase this extraordinary novelty?

Mr. Speaker: I do not thing it needs to be replied to. The hon. Member has put it in a language which is not proper.

Shri S. C. Samanta: May I know whether any other alterations have been made excepting the two mentioned by the hon. Minister?

Dr. P. S. Deshmukh: I have fully described the plough and I have nothing to add.

Shri B. P. Sinha: May I know whether this plough is being manufactured in Bombay on a large scale?

Dr. P. S. Deshmukh: No, Sir. It is going on in Kanpur.

Shri B. K. Das: Question No. 65, Sir.

Shri A. C. Guha: May I request that you may permit Question No. 84 also to be answered along with this? Both relate to the same subject.

Mr. Speaker: Before I do so, I want to request Members to take the same seats that they were occupying during the last session. I was going to pass over Mr. Samanta during the previous question, because I did not see him in his original place. I was almost under the impression that he was absent from the House.

Shri Syamnandan Sahay: There are many displaced persons, Sir.

Mr Speaker: This is a general request to all. Members will appreciate the difficulty of the Chair. Unless they stick to their seats, the Chair will not be able to allocate the seats it cannot locate the Members.

Shri Dabhi: Our seats have been occupied by others.

Mr. Speaker: I know. Every Member can advance the argument that his seat has been occupied by somebody else. Therefore, my general appeal is to all Members to stick to the seats which they were occupying during the last session. Then the whole thing will be orderly. It is a question of mutual adjustment. If not, the only other alternative would be for me not to allow any Member who has changed his seat to put questions or supplementaries.

Pandit Munishwar Datt Upadhyay: Our seats have been taken by the Deputy Ministers.

Mr. Speaker: I know that there will be some changes of seats because of the increase in the number of Deputy Ministers. Barring that, which is a justifiable reason, there is no other reason why Members should not take their old seats. Unless a Member sits in his usual seat, I find it difficult to know whether he is present or not.

An Hon. Member: What happens to my seat which has been vacated by my predecessor?

Mr. Speaker: Every Member need not ask questions of this type and take away the time of the House. It can be more usefully spent in obtaining information.

Shri A. C. Guha: May I renew my request to take Questions 65 and 84 together.

Mr. Speaker: The hon. Minister may answer them together.

SUPPLY OF RICE TO WEST BENGAL

***65. Shri B. K. Das:** Will the Minister of Food and Agriculture be pleased to state:

(a) the total quantity of rice so far supplied this year to West Bengal; and

(b) the quantities supplied from the imported rice and from the rice procured in other States and their respective average prices?

The Deputy Minister of Food and Agriculture (Shri M. V. Krishnappa): (a) Upto 20-10-1952, the latest date upto which figures are available the West Bengal Government has been supplied 1,02,848 tons of rice.

(b) These supplies were arranged from imported stocks. Orissa and U.P. and the quantity supplied amounted to 79,217 tons, 15,532 tons and 8,099 tons respectively. The price of imported rice depends on its quality and is Rs. 28/5/- per mrd. for fine rice and Rs. 24/- per mrd. for coarse rice export. The average prices of rice supplied from U.P. and Orissa inclusive of the cost of gunny are Rs. 23/14/11 and Rs. 16/5/2 per mrd. respectively.

SUPPLY OF RICE TO WEST BENGAL

***84. Shri A. C. Guha:** Will the Minister of Food and Agriculture be pleased to state:

(a) whether during his last visit to West Bengal, the Minister undertook to supply to West Bengal any quantity of rice in fulfilment of the

Centre's responsibility for feeding the population of Calcutta; and

(b) how that quantity of rice has been supplied to West Bengal, month by month?

The Deputy Minister of Food and Agriculture (Shri (M. V. Krishnappa):
(a) Yes, Sir.

(b) The plan worked out in consultation with the West Bengal Government to meet the rice requirements of the Calcutta Industrial area from August to December 1952 envisaged a supply of 60,000 tons of Orissa rice (46,000 tons common and 14,000 tons superfine) in the following manner:

August 1952	20,000 tons
Sept. ..	10,000 ..
Oct. ..	10,000 ..
Nov. ..	20,000 ..
	<hr/> 60,000 tons

Against the 30,000 tons of rice due for supply in August and September 1952, Orissa has despatched 10,363 tons upto 20-10-52. All possible steps have been taken to expedite despatches. To meet the situation caused by the delay in supplies from Orissa, the Central Government have already supplied West Bengal 49,000 tons rice from other sources upto end of October and are arranging a further supply of 15,000 tons during November, 1952.

Shri B. K. Das: May I know, Sir, what will be the total supply upto the end of this year?

Shri M. V. Krishnappa: The allotment we have made is about 1,45,000 tons.

Shri B. K. Das: Am I to understand that this supply made is for the rationed area of West Bengal and is not meant for the distress area?

Shri M. V. Krishnappa: It includes both.

Shri B. K. Das: Does it include also rice that is being sold from the cheap grain shops in the distress areas.

Shri M. V. Krishnappa: It does not include that.

Shri B. K. Das: May I have an idea of the quantity supplied for that?

Shri M. V. Krishnappa: I have not the figures just now. If the hon. member wants them I shall supply them.

Shri B. K. Das: What is the plan settled for 1953—what quantity will

be supplied to West Bengal for that area?

The Minister of Food and Agriculture (Shri Kidwai): On the basis of details of its requirements made by Bengal Government for Calcutta, supplies will be made by the Centre.

Shri B. K. Das: What about the policy.

Shri Kidwai: About three and a half lakhs tons of rice—two and a half lakh tons for ration and one lakh tons for free sale.

Shri B. K. Das: Is it a fact that West Bengal will have to give a quota of one and half lakh tons to the Central pool for supply to West Bengal?

Shri Kidwai: That is a fact.

Shri A. C. Guha: Is the hon. Minister satisfied that the arrangements that were made as regards supply of rice to West Bengal for the industrial area of Calcutta and for the partially rationed areas in rural parts have been fully implemented?

Shri M. V. Krishnappa: Yes, we are implementing it. Beginning from January to August we had one plan and from August on we have another plan. We have two plans, one for Calcutta and another for West Bengal minus Calcutta.

Shri A. C. Guha: Is it true that some of the rationed rural areas have been derationed and if so what is the reason for that—is it because the *aus* crop has not yet been harvested?

Shri Kidwai: I do not know what arrangements the West Bengal Government are making.

Shri A. C. Guha: May I know what are the rural areas which are going to be derationed now and what effect this is likely to have in the price of rice?

Shri Kidwai: I have no report from West Bengal as to what are their proposals for the next year.

Shrimati Renu Chakravarty: May I know, Sir, if the hon. Minister knows that already in the rationed rural areas of Bengal the quantity of rice has been reduced recently?

Shri Kidwai: I have no information.

Shrimati Renu Chakravarty: Will the hon. Minister please find out about it from the West Bengal Government.

Shri Kidwai: Certainly.

Shri B. S. Murthy: May I know how far it is true that rice not fit for

consumption in West Bengal was re-directed to Madras?

Shri M. V. Krishnappa: That question relates to boiled rice which was called by the hon. member as 'rotten' rice, because he was not used to it. But it is commonly used in Madras and they like and want it...

Shri Gidwani: On what basis do they say.....

Mr. Speaker: Order, order, I am calling upon the next member.

Shri Raghuvaiah: May I know the special reasons which compelled the Government of India to assume responsibility for feeding the people of Calcutta alone in preference to areas like Rayalaseema to whom even the promised rice was not given properly.

Shri Nambiar: With regard to boiled rice and rotten rice, is it a fact that Madrassis are eating only rotten rice?

Mr. Speaker: Order, order.

Shri Raghuvaiah: I want my question to be answered, because the people of Rayalaseema.....

Mr. Speaker: The question hour is to be used for eliciting information and not for arguments....

Shri Raghuvaiah: My question did not elicit information from the Minister.

Mr. Speaker: He is only arguing the point.

Shri Gidwani: How does the hon. Minister know that this rotten rice is popular?

Mr. Speaker: The hon. member is trying to argue. What is the reason for the presumption that it was rotten rice—a mere press statement?

Shri Gidwani: That matter has been admitted.

Shri Raghuvaiah: Sir, my question has not yet been answered.

Mr. Speaker: Next question, Mr. Chatterjee. The hon. member will not put any more questions.

SOCIAL SECURITY OFFICERS

*66. **Shri Tushar Chatterjee:** (a) Will the Minister of Labour be pleased to state whether the Government of India have appointed two Social Security Officers from U.K.?

(b) What are the terms of their appointment?

(c) Are there no Labour Officers or Trade Union functionaries in India capable of fulfilling the work for which these experts are coming?

(d) Were attempts made to get or train Indians for this particular work?

The Minister of Labour (Shri V. V. Girid: (a) The services of three officers of the United Kingdom Ministry of National Insurance and Health have been procured by the Government of India for six months on the basis of an agreement between the International Labour Organisation and the Government of India to advise them and the Employees' State Insurance Corporation as experts on social security under the Technical Assistance Programme.

(b) The Government of India is liable to pay only expenses on travel within the country, daily allowance for days of travel, living and office accommodation, medical care and hospitalization and other necessary Secretariat assistance. Their salaries, and travel costs outside India, are being met by the International Labour Organisation.

(c) No.

(d) Since the scheme is the first of its kind in India it was not possible to get Indians with requisite qualifications who could undertake this work.

Shri Tushar Chatterjee: May I know, Sir, for what particular aspect of social security work for which services of Indians cannot be obtained, have these officers been brought?

Shri V. V. Girid: These experts are brought into the country in order to make us understand the administration of this particular kind of insurance which has not been in existence here and, therefore, they have been particularly brought here.

Shri Tushar Chatterjee: May I know Sir, how far the help of the trade unions has been taken to meet the needs of the U.K. experts?

Shri V. V. Girid: The help of the trade unions is being taken.

Shri B. S. Murthy: What is the total expenditure that has to be incurred by India for the sojourn in India of these experts?

Shri V. V. Girid: During the six months about Rs. 25,000.

Shri M. A. Ayyangar: May I know, Sir, what steps were taken to find out whether young men with practical experience of this work are available in this country or not?

Shri V. V. Giri: I have already said that this scheme is being introduced in this country for the first time and the officers that are brought here were those who served in the U.K. Ministry of National Insurance and Health.

Dr. S. P. Mookerjee: Is there any proposal to train up qualified Indians so long as these officers remain in India?

Shri V. V. Giri: Yes, Sir.

Shri Nanadas: May I know, Sir, what pattern of social security work these officers are expected to turn out during their stay in India?

Shri V. V. Giri: They have come here to assist us in setting up the whole organisation in this respect.

**JAPANESE UNDERGROUND CABLES
(COMMITTEE)**

*67. **Shri S. N. Das:** (a) Will the Minister of Communications be pleased to state whether the Government of India have appointed any committee to enquire into the purchase of Japanese Underground cables?

(b) If so, who are the members of the Committee?

(c) What are the terms of reference of the Committee?

The Deputy Minister of Communications (Shri Raj Bahadur): (a) to (c). Yes Sir. I lay a copy of the relevant Government resolution on the Table of the House. [See Appendix I, annexure No. 12.]

Shri S. N. Das: From the Resolution placed on the Table of the House it appears that the Director-General, Supplies and Disposals placed an order with a certain firm for underground cables. May I know whether our Trade Agency in Japan was consulted at that time?

Shri Raj Bahadur: It was not only consulted but it was entrusted with the task of going into the merits of the cable with regard to its quality.

Shri S. N. Das: Has the attention of the Government been drawn to the remark made by the Comptroller and Auditor-General that if the order had been placed direct it would have resulted in some saving of money?

Shri Raj Bahadur: I am afraid the hon. Member is perhaps not aware that that portion of the Audit Report has been withdrawn—Vide List of Corrections dated 3rd May 1952.

Shri S. N. Das: May I know when this Committee is likely to submit its

report or whether it has already submitted it?

Shri Raj Bahadur: I cannot give the exact time but the Committee is going into the question and I hope the report will be furnished very soon.

Shri Natesan: May I know when and where the defect was first discovered?

Shri Raj Bahadur: It was only found at one place. Only at Calcutta it was found that the upper jute covering was showing signs of peeling off in certain places. Most of it however has been retaped now. But at the other places it was found to be entirely satisfactory.

Shri Natesan: Were these cables not inspected in Japan before they were exported?

Shri Raj Bahadur: There was an inspector sent but it was not possible to inspect the entire lot of the cables; only portions were inspected.

Shri Velayudhan: May I know whether there is any purchasing agency of the India Government in Japan?

Shri Raj Bahadur: There is an Indian Liaison Mission, and normally it functions in this behalf also.

Shri T. N. Singh: Is it a fact that the directive for inspection of the cables was communicated to the persons in Japan much later or almost on the eve of the despatch of the goods?

Shri Raj Bahadur: Of course they had been manufactured, but they had not actually been despatched, they were going to be despatched. It was provided in the terms of agreement that the inspection will be done with regard to the process of manufacturing and some sample testing was done.

TUBERCULOSIS

*68. **Shri V. P. Nayar:** Will the Minister of Health be pleased to state:

(a) the estimated number of persons suffering from tuberculosis, in India at present;

(b) whether the incidence of this disease is on the increase since 1947;

(c) if the answer to part (b) above be in the affirmative, the causes of the increased incidence; and

(d) what are the regions in which tuberculosis is found most?

The Deputy Minister of Health (Shrimati Chandrasekhar): (a) About 2½ million.

(b) Actual figures are not available. But judging from reports from everywhere it can be presumed that the incidence of the disease is on the increase.

(c) The reasons for the increasingly high rate of incidence of the disease are, wide-spread poverty and consequent low standards of living, over-crowding in cities, and under-nutrition. The mass migrations of people after partition under trying conditions have also contributed to the spread of infection.

(d) The highest incidence of tuberculosis is in the industrialised urban areas, namely, Calcutta, Ahmedabad, Bombay, Kanpur, etc. Its incidence in urban and semi-urban areas is also greater in comparison with that in rural areas.

Shri V. P. Nayar: Are there any geographical features which result in the increased incidence of tuberculosis?

Mr. Speaker: What does the hon. Member mean by that?

Shri V. P. Nayar: Climatic conditions.

Shrimati Chandrasekhar: May be but I have not got the information with me just now.

Shri V. P. Nayar: Is the continually decreasing food value available to our countrymen a contributory factor in the increased incidence of tuberculosis?

Mr. Speaker: I think we are now going into expert questions.

Shri V. P. Nayar: Sir, it arises out of the answer given.

Mr. Speaker: He may ask for information or statistics.

Shri V. P. Nayar: I will ask for statistics. To what percentage of the people affected by tuberculosis do Government afford free treatment?

Shrimati Chandrasekhar: A very low percentage, but I cannot give the exact percentage.

Mr. Speaker: I think we better go to the next question.

Shri M. A. Ayyangar: May I make a small suggestion? Wherever the Deputy Minister and the Minister of a Ministry are present in the House, both of them may give answers and try to give information to the House.

Mr. Speaker: I may respectfully differ from the hon. the Deputy Speaker. What I have noticed in these

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questions is that they are not questions on pure information with Government but questions which go into expert information or knowledge about the causes of the disease, causes for its spread—questions which are more a matter of opinion or speculation.

An Hon. Member: We want to be educated on the subject.

Mr. Speaker: Order, order. No Health Minister can be an expert on tuberculosis or any disease for that matter, and questions on that aspect should really not be asked. They can only give such information as they have on files and such statistical information as they have.

Shri H. N. Mukerjee: May I make a submission? You, Sir, permitted part (c) of question 68 where the causes of the increased incidence of tuberculosis were referred to. Naturally we expect the Minister concerned to give some of the causes.

Mr. Speaker: But not all the causes with which Government has nothing to do. There are many causes for the spread of tuberculosis and every body knows or is expected to know about them. But there is no use entering into an argument over these matters. These are things which can better be appreciated and realized than argued.

T. B. PATIENTS (COST OF DRUGS)

*69. **Shri V. P. Nayar:** (a) Will the Minister of Health be pleased to state the average monthly cost of drugs and medicines required for treatment in the case of a tuberculosis patient in a Central Government Hospital?

(b) Are Government taking any steps to reduce the cost of medicines and drugs used in the treatment of tuberculosis in India?

The Deputy Minister of Health (Shrimati Chandrasekhar): (a) There is no Central Government Hospital for Tuberculosis. The cost of maintaining a bed in a good T.B. sanatorium exclusive of the cost of special drugs ranges from Rs. 125 to Rs. 150 per month. The needs of sufferers regarding Drugs vary from patient to patient. The average cost of general medicines excluding antibiotics in a T.B. Hospital works out to about Rs. 50/- per patient per year. No statistics are available regarding the average cost of the antibiotics but they are estimated to be about Rs. 225/- per patient per annum.

(b) The drugs mainly used in the treatment of tuberculosis are:—

(i) Streptomycin.

(ii) Para-Amino-Salicylic Acid.

(iii) Thiosemicarbazone group of tuberculosis drugs.

(iv) **Hydrazide of Isonicotinic Acid.** The first three drugs are available at reasonable prices mainly as a result of the liberal import policy followed in respect of them. The prices of Streptomycin are also controlled under the Drugs (Control) Act, 1950. As regards the last drug, licences for its import are being granted to those parties who quote reasonable prices, while assistance is also being given to Indian firms who wish to start its manufacture in this country. As far as possible poor T.B. patients are helped with special drugs.

Shri V. P. Nayar: In view of the fact that 2½ millions of Indians suffer from tuberculosis, do Government have any proposals for manufacturing streptomycin, para-amino-salicylic acid and isonicotinic Acid-hydrazide in the country?

Shrimati Chandrasekhar: In answer to part (b) of the question, as regards the last item namely hydrazide of isonicotinic acid I have stated that assistance is being given to Indian firms who wish to start its manufacture in this country.

Shri V. P. Nayar: What percentage of T.B. patients can afford to have this treatment which costs round about Rs. 125 per mensum?

Mr. Speaker: It is a matter of opinion. Next question.

STAGE AND MUSIC ARTISTES (RAILWAY CONCESSIONS)

*70. **Shri K. S. Rao:** (a) Will the Minister of Railways be pleased to state whether Government are considering a proposal for granting Railway concessions to Stage and Music Artistes?

(b) Have representations been made to Government regarding this?

(c) What action has been taken by Government with regard to these representations?

(d) How long will it take for Government to come to a decision in this matter?

(e) Has the question of granting Railway concessions to other needy groups also been considered?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a) Government have recently examined this matter and propose to review it again some time later.

(b) Yes.

(c) While it has not been found possible to revive the pre-war rail

concessions for stage and music artistes, these have been allowed in specific cases on merits on an *ad hoc* basis.

(d) A reference is invited to my reply under (a) above.

(e) Yes.

Shri K. S. Rao: May I know whether there is any representation from the scheduled caste people?

Mr. Speaker: Order, order.

Shri B. S. Murthy: During the Rayalaseema famine days many of these artistes were unable to go from place to place giving performances in order to collect funds; as such may I know what the Government are doing to give railway concessions for free performances?

Shri Alagesan: As I have already stated, individual requests are considered on merits and these concessions are granted on an *ad hoc* basis.

Shri K. K. Basu: Arising out of the answer to part (e) may I know what are the 'needy groups'?

Shri Alagesan: I shall put teachers first.

Shri Chattopadhyaya: May I know whether the concession would also be extended to such of the M.Fs. who are artistes?

Mr. Speaker: Next question.

INDIAN INSTITUTE OF SUGAR TECHNOLOGY, KANPUR

*73. **Prof. Agarwal:** (a) Will the Minister of Food and Agriculture be pleased to state how long has the post of Professor of Sugar Engineering not been filled up in the Indian Institute of Sugar Technology, Kanpur?

(b) When is the Sugar Institute likely to be shifted to the new building in Lucknow?

The Minister of Agriculture (Dr. S. Deshmukh): (a) Since August, 1950.

(b) It is not possible to state the exact date. The foundation stone of the new building was laid in February, 1952 and construction work has been entrusted to the Uttar Pradesh P.W.D.

AGMARK PRODUCTS

*74. **Prof. Agarwal:** (a) Will the Minister of Food and Agriculture be pleased to state how Government exercise control over Agmark products, specially ghee?

(b) What steps are being taken to further eliminate the chances of adulteration?

The Minister of Agriculture (Dr. P. S. Deshmukh): (a) Grading of 'Agmark' products is done by producers under Certificates of Authorisation issued by the Agricultural Marketing Adviser to the Government of India. Authorised parties are required to observe the rules framed under the Agricultural Produce (Grading and Marking) Act, 1937, and to grade commodities in accordance with these rules. The proper observance of rules by the authorised parties is checked by frequent inspections by the Special Inspectorate staff and by the analysis of random check samples of graded commodities taken from the grading and distributing premises.

In the case of *ghee* and edible oils every authorised packer is required to maintain laboratory and employ a chemist, who is either a Government Servant, or is under Government control for purposes of appointment and removal. Samples of *ghee* and edible oils packed by authorised packers are also sent for chemical analysis to the Government Control Laboratories at Kanpur and Rajkot. If a sample is found not to conform to prescribed specifications, the corresponding produce is either de-graded or allowed to be sold ungraded.

Certificates of Authorisation are liable to be suspended or cancelled in cases of serious default. The inspecting staff is also responsible for detecting cases of fraud through tampering of containers of graded produce or use of counterfeit labels.

(b) Proposals for amending the Agricultural Produce (Grading and Marking) Act, 1937 with a view to make some of its provisions mandatory and provide more severe penalties for infringement of rules are under Government's consideration. It is also proposed to introduce compulsory use of Phylosterol Acetate (P.A.) test for all *ghee* graded under Agmark.

Prof. Agarwal: May I know whether the chemists who are kept in these factories are paid by the employers or by the Government?

Dr. P. S. Deshmukh: They can be either as stated in the course of my reply. Some of them are under the employment of the laboratories of the private owners and some are Government servants. In any case their appointment as well as removal are subject to our control.

Prof. Agarwal: May I know whether the Government have any scheme for having more analytical laboratories for disposing of the cases quickly?

Dr. P. S. Deshmukh: Not for the present.

श्री टी० एन० सिंह: क्या मैं यह जान सकता हूँ कि इन कैमिस्ट लोगों की जो क्वालिफिकेशन्स हैं वह कौन तय करता है, गवर्नमेंट या जो नीकरी देने वाले हैं?

श्री पी० एस० देशमुख: जी नहीं, जब तक गवर्नमेंट इसे सुपराइज करती है और एप्याइन्टमेंट्स में दखल देती है तब तक गवर्नमेंट इसको तय कर सकती है कि क्या क्वालिफिकेशन्स होनी चाहिये।

Shri Velayudhan: May I know, Sir, whether any complaint has come to the Government regarding adulteration of this particular Agmark *ghee*?

Dr. P. S. Deshmukh: Yes, there are many complaints, I am sorry to say.

Shri Dabhi: May I know, Sir, whether it is a fact that the adulteration of *ghee* with vanaspathi is going on to a large extent in the country?

Dr. P. S. Deshmukh: Yes, Sir, that is a fact.

Shri Dabhi: What does Government intend to do to remove this?

Dr. P. S. Deshmukh: There are various ways Government has been trying. I have got the information with me but it would take a long time to give a complete reply.

Shri Velayudhan: May I know whether this particular company is getting any subsidy from the Government?

Some Hon. Members: Agmark is not a company.

Shri Sarangadhar Das: May I know whether there is any provision for destroying the whole stock in which adulteration is found on analysis of the random samples.

Dr. P. S. Deshmukh: There is a provision, contemplated, Sir.

ROCK BURSTS IN KOLAR GOLD MINES

*75. **Shri M. S. Garupadaswamy:** (a) Will the Minister of Labour be

pleased to state whether the Enquiry Committee set up to enquire about the recent rock bursts in Kolar Gold Mines has submitted its report?

(b) If so, what are its findings?

The Minister of Labour (Shri V. V. Giri): (a) Yes.

(b) In regard to the first two accidents, the Court of Inquiry has expressed the opinion that no blame can be attached to the management or any person for the occurrence as the methods of mining adopted are in accordance with accepted principles. As regards the third accident, the Court found that it was a case of misadventure and that no person was negligent in the performance of his duties.

I may add that Government proposes to lay on the Table of the House these reports as soon as they are examined by the Ministry in order that Hon'ble Members may have an opportunity of putting further questions if they deem fit.

Shri Nambiar: May I know in the meanwhile. Sir, what steps are being taken by the Government?

SOCIO-ECONOMIC SURVEYS

*76. **Shri S. C. Samanta:** (a) Will the Minister of Labour be pleased to state whether the Socio-economic Surveys dealing with agricultural labour conditions in India have been completed?

(b) If so, what are the main findings of the surveys?

(c) How many agricultural families and in which States were surveyed?

(d) What is the percentage of agricultural and non-agricultural families?

(e) How are Government going to deal with the findings?

The Minister of Labour (Shri V. V. Giri): (a) The field work connected with the agricultural labour enquiry has already been completed. The data collected during the first and second stages have already been statistically analysed and will shortly be published. The data relating to the third and last stage are now being analysed.

(b) The main findings of the first two stages will be published shortly in two monographs entitled "Agricultural Wages in India" and "Rural Manpower in India". A brief note summarising the main findings is placed on the Table of the House. [See Appendix I, annexure No. 13].

(c) In all, about 1,04,000 families residing in the sample villages were

surveyed. Of these, about 81,000 were agricultural families. A statement showing the number of agricultural families surveyed during the General Family Survey in the different States is placed on the Table of the House. [See Appendix I, annexure No. 13].

(d) The percentages of agricultural and non-agricultural families in the sample villages were 78 and 22 respectively.

(e) The findings will be examined in consultation with the State Governments and necessary action thereon will be taken in due course.

Shri S. C. Samanta: May I know how an agricultural family is defined on which this report is based?

Shri V. V. Giri: I would refer the hon. Member to the papers that are now placed on the Table. I am not quite sure whether the family is defined anywhere in the report. I will be glad to go into the matter and tell exactly. I would like the hon. Member to put a question. I shall supply the information.

Shri S. C. Samanta: From the statement I find that in Orissa the agricultural daily wage rate is Re. 0.12-3. May I know whether the Government have applied the Minimum Wages Act there?

Shri V. V. Giri: The Orissa Government has to do that under the provisions of the Act. I do hope that the Government will take note of this fact.

Shri S. C. Samanta: May I know whether any intermediate steps will be taken by the Government on this report?

Shri V. V. Giri: We shall try to do it.

Shri Mohiuddin: May I know whether the Government propose to encourage directly or indirectly the formation of trade unions of agricultural labour in order to keep up their wages?

Shri V. V. Giri: I would very much appreciate that.

Shri T. K. Chaudhuri: Is it not a fact that there are already unions of agricultural labourers, recognised by the Government, under the INTUC and other organisations?

Shri V. V. Giri: I do not know whether they are recognised by the Government. Most probably, there may be trade unions of that character

Shri G. P. Sinha: Is it a fact that agricultural labour have formed unions in areas covered by the Permanent settlement? What is the reason?

Shri V. V. Giri: I am not sure about it.

Shri B. S. Murthy: Is it the intention of the Government to bring out legislation to see that the findings give benefits to the agricultural labour?

Shri V. V. Giri: Of course.

Shri Nambar: May I know whether in this survey, Government have consulted the All India Kisan Sabha or such other organisations of agricultural workers which are popularly working among the agriculturists?

Shri V. V. Giri: Of course, all are consulted.

COCA-COLA

*77. **Shri Dabhi:** Will the Minister of Health be pleased to state:

(a) whether it is a fact that several factories for manufacturing Coca-Cola have recently been started in India;

(b) if the answer to part (a) above be in the affirmative, the names of the places where these factories have been started and the quantity of Coca-Cola manufactured in each of these factories;

(c) whether it is a fact that Coca-Cola contains caffeine; and

(d) whether it is a fact that Coca-Cola drinks deplete the body's calcium reserve and lower its blood-sugar content and thus contribute to "polio"?

The Minister of Health (Rajkumari Amrit Kaur): (a) and (b) There are two Coca-Cola bottling factories in India at present, one at Bombay and the other at Delhi. Information regarding the quantity of Coca-Cola manufactured is not available.

(c) Yes. I understand that a bottle of Coca-Cola contains the same amount of caffeine, as an average cup of tea.

(d) There is no evidence in support of this allegation.

Shri Dabhi: May I know whether it is a fact that a pamphlet issued by one Mr. Duon H. Miller a manufacturing Chemist and a member of the Academy of Applied Nutrition in America states that Coca-Cola drinks deplete the body's calcium reserve and lower the blood sugar content and thus contribute to Polio?

Rajkumari Amrit Kaur: There is no such evidence. I have enquired from America also. Millions of people drink Coca Cola. No harmful effect is reported.

Shri Dabhi: Are the Government aware of the fact that Coca Cola drinking has been banned by law in France, as a result of the unanimous recommendation of a committee of enquiry set up in 1950 in that country?

Rajkumari Amrit Kaur: That information is incorrect. Coca Cola has not been banned in France. It is allowed to be imported from the U.S.A. in as large quantities as they like. There was an agitation amongst the vine growers in France, on the ground that if Coca Cola were allowed to be imported very much, their trade would be affected.

Several Hon. Members rose—

Mr. Speaker: I think this leads us nowhere.

Shri M. A. Ayyangar: In answer to part B of the question, the hon. Minister said that there is no information available regarding the quantity of Coca Cola manufactured. There are only two factories in India producing Coca Cola. Does it mean that the hon. Minister asked them to submit a report of the quantity, or without asking them, at the headquarters of the hon. Minister, no such information is available. We are unable to understand when the hon. Minister says, information is not available.

Rajkumari Amrit Kaur: The information furnished by the firms has been asked to be kept confidential. Therefore I am not able to give it.

Shri H. N. Mukerjee: In view of certain dubious circumstances being revealed in regard to the manufacture of Coca Cola and the quantity produced, would the hon. Minister please contemplate the ban of this outlandish drink, which, obviously is not very popular in this country?

Mr. Speaker: It is a clear suggestion for action. The time is short. Let us take up as many questions as we can. Next question.

SINKING OF TUBE-WELLS IN BOMBAY

*78. **Shri Dabhi:** (a) Will the Minister of Food and Agriculture be pleased to state whether it is a fact that the Government of Bombay have launched a programme of sinking tube-wells?

(b) If the answer to part (a) above be in the affirmative have Government

advanced any amount to the Bombay Government either by way of grant or loan and if so, what is that amount?

(c) How much progress has been made in this direction of sinking tube-wells?

The Minister of Agriculture (Dr. P. S. Deshmukh): (a) Yes.

(b) The Government of India have so far advanced a loan of Rs. 40 lakhs against a total loan of Rs. 210 lakhs which has been agreed to for the entire project of 400 tube-wells.

(c) A survey of the entire area has been completed, five tube-wells have been drilled upto 15th October, 1952 and two are being drilled.

Shri Dabhi: How many tube wells are being sunk, in which parts of the State and at what cost?

Dr. P. S. Deshmukh: A scheme for the construction of 400 tube wells in North Gujarat was submitted by the Government of Bombay to the Government of India, requesting a grant of a loan. Mostly, they are situated in Gujarat. A contract has been given to a company and it is proceeding with the work. These 400 tube wells are expected to be completed by 31st March, 1953, unless the time is extended by the Bombay Government. The work is going on.

Shri Dabhi: How many acres of land are estimated to be irrigated by each tube well when completed?

Dr. P. S. Deshmukh: Each tube well is expected to irrigate 200 acres of land. The total number of acres for all the tube wells would be 80,000 acres.

Shri Gadgil: May I know whether this programme of tube wells in Gujarat was undertaken after a thorough geological survey of the land and whether such a survey has been done in the Deccan tract which is normally subject to scarcity.

Dr. P. S. Deshmukh: I would like to have notice of the question.

Col. Zaidi: The hon. Minister stated that the contract was placed with a firm. Is that company sinking the tube wells or has it sublet the contract to a foreign firm?

Dr. P. S. Deshmukh: The information supplied by my hon. friend is probably correct.

Mr. Speaker: The Question hour is over.

Col. Zaidi: I wanted to know whether the contract has been sublet.

Mr. Speaker: Order, order. The hon. Minister said that it has been sublet.

Dr. P. S. Deshmukh: That is my information, but I speak subject to correction.

Mr. Speaker: The Question-hour is over.

WRITTEN ANSWERS TO QUESTIONS

RICE MILLS IN BIHAR

*71. **Shri Jhulan Sinha:** (a) Will the Minister of Food and Agriculture be pleased to state whether the attention of Government has been drawn to a non-official Resolution passed by the Bihar Legislative Assembly during the last Session recommending to the State the closing down of rice mills in Bihar and also recommending to the Central Government to do likewise?

(b) If so, what action, if any, do Government propose to take to implement the recommendation so far as it relates to the Central Government?

The Minister of Food and Agriculture (Shri Kidwai): (a) Government of India have since seen a copy of the resolution in question.

(b) They have already imposed such restrictions as are considered feasible, and it is not proposed to impose any further restrictions on the rice milling industry.

SUGAR CANE (PRICE)

*72. **Shri Jhulan Sinha:** Will the Minister of Food and Agriculture be pleased to state:

(a) whether it is a fact that the minimum price of sugarcane is fixed by the Central Government now;

(b) if so, whether it is fixed for all the States or only for some of them in India;

(c) whether it is a fact that this minimum price is fixed on the eve of the crushing season to which it applies;

(d) whether it is also a fact that the cost of sugarcane production varies in different States but the controlled price of sugar is the same all over the country; and

(e) if so, what steps, if any, have been or are being taken by the Central Government to put the cultivation of sugarcane on a stable basis?

The Minister of Food and Agriculture (Shri Kidwai): (a) Yes, but only for sugarcane to be supplied to vacuum pan sugar factories.

(b) For all the sugar producing States in India.

(c) Yes. Since the prices of sugarcane are fixed after taking into consideration the extent and conditions of the cane crops concerned, the price of *gur* and other alternate crops, it has not been found feasible to fix the price of cane before the time of sowing. The price of cane this year too, has been fixed at the same time although an indication was given earlier that a reduction will be affected.

(d) Reliable data of the cost of production of sugarcane in the various States are not available, but it does differ from State to State. Upto 1949-50 there used to be one all-India sugar price, but during the seasons 1950-51 and 1951-52 price of sugar was fixed on regional basis after accounting for the local differences in the cost of production of sugar.

(e) It is not possible to plan exactly that the production in a particular year should not exceed the requirements of that year, for while the acreage under sugarcane can be regulated, the yield depends on weather conditions and cannot be predicted a year in advance.

On the whole however sugarcane cultivation is getting stabilised and it is the constant endeavour of the Central Government to keep up the required production from as small an acreage as possible.

CENTRAL ADVISORY COMMITTEE FOR LABOUR

*79. **Shri N. P. Sinha:** (a) Will the Minister of Labour be pleased to state how many sessions of the Central Advisory Committee for Labour have been held since January 1951 and at what places?

(b) What decisions were taken regarding "fair wages"?

(c) Who are the Members of the Committee?

The Minister of Labour (Shri V. V. Giri): (a) The hon. Member is presumably referring to the Central Advisory Council for Labour which was constituted in September, 1948. If so, no session of this Council was held after July, 1949.

(b) The Central Advisory Council was assisted in its study of the subject of fair wages by a tripartite com-

mittee which submitted practically unanimous report. A statement showing the recommendations of the Committee which were accepted by the Council is placed on the Table. [See Appendix I, annexure No. 14]

(c) A list, as in July 1949, is placed on the Table. [See Appendix I, annexure No. 15.]

RAILWAY TIME TABLE

*80. **Shri Krishna Chandra:** (a) Will the Minister of Railways be pleased to state whether Government are aware that Railways used formerly to publish two editions of their Time Table, one of which was cheaper and brief?

(b) Is it a fact that publication of this cheaper edition has now been stopped?

(c) Is it in contemplation to revive this cheaper edition?

The Parliamentary Secretary to the Minister of Railways and Transport (Shri Shah Nawaz Khan): (a) Yes, so far as Time Table in English was concerned.

(b) and (c) Out of the six Railway Administrations, four, viz., Central, Northern, North-Eastern and Southern Railways, are publishing two editions of Time-Table in English. Of the remaining two Railways, Western Railway have only one edition in English priced four annas and the Eastern Railway have also one edition in English priced six annas. The Eastern Railway propose to publish a cheaper edition from 1st April 1953.

RAILWAY ACCIDENTS BETWEEN KIDHDPUR AND INDARA STATIONS

*81. **Shri Raghubir Sahai:** (a) Will the Minister of Railways be pleased to state how many persons died in the Railway accident that took place between Kidhdpur and Indara stations of the North Eastern Railway on or about the 28th September, 1952?

(b) How many hours after the accident medical aid arrived at the scene of occurrence?

(c) What were the causes of the accident?

(d) Has the report of enquiry by the Inspector of Railways been received by Government and whether a copy thereof will be placed on the Table of the House?

(e) What further steps do Government propose to take to prevent recurrence of cases of sabotage on the Indian Railways?

(f) What is the extent of the loss incurred by the Railway on account of this accident?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a) Three persons died in the accident to 71 Up Allahabad Express between Kidhnapur and Indara Jn. stations on 28th September, 1952.

(b) Immediately after the accident, First Aid to the injured was rendered by the guard of the train with the help of other passengers. The train was equipped with the First Aid Box. The Medical Relief Train from Mau Jn. arrived at the site of the accident 2 hours 45 minutes after the occurrence.

(c) and (d). The Government Inspector's Preliminary Report has been received. His provisional finding is that the accident was caused by the track having been tampered with by some person or persons unknown. The Ministry of Communications who publish the Govt. Inspector's reports on accidents will be asked to place on the Table of the House a copy of the Report when finalised.

(e) While Railways remain always vigilant and take all possible precautions, these saboteurs have to be dealt with by the police as this is primarily a question of law and order. The U.P. Government are being requested to investigate into this particular case.

(f) The approximate cost of damage to engine, rolling stock and permanent way is Rs. 84,100/-.

TELEPHONE EXCHANGE FOR SITAMARHI

*82. **Shri D. N. Singh:** (a) Will the Minister of Communications be pleased to state whether Government have received any representation from the people of Sitamarhi (Bihar) for the opening of a telephone exchange there?

(b) If the answer to part (a) above be in the affirmative, what action has been taken on that representation?

The Deputy Minister of Communications (Shri Raj Bahadur): (a) Yes.

(b) As a first step, a Public Call Office will be opened before March, 1953, and next year efforts will be made, subject to availability of funds and equipment, to open a regular telephone exchange there.

TRAINING IN FISHING

*83. **Shri M. R. Krishna:** (a) Will the Minister of Food and Agriculture be pleased to state whether any

steps have been taken to train Indian fisher-men in Scientific method of catching fishes?

(b) Where are these men trained and how many Centres have been established?

(c) Are men from India sent abroad to get training in modern scientific methods in fishing?

The Minister of Food and Agriculture (Shri Kidwal): (a) Yes.

(b) On board the fishing vessels of the Deep Sea Fishing Station, Bombay, and only one Centre has been established.

(c) Yes. Seven persons were sent in 1947 to the Nautical School at Grimsby, England, for training in methods of fishing.

PRINTING PRESSES

*85. **Shri Vittal Rao:** Will the Minister of Railways be pleased to refer to his reply to Starred Question No. 1588, asked on the 9th July, 1952 regarding Railway Printing Presses and state:

(a) whether the investigation to be conducted by Mr. J. W. H. Elvin has been taken in hand;

(b) if so, when his report is likely to be received; and

(c) the reasons for entrusting some portion of Printing work to Presses other than Railway Presses?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a) Yes.

(b) A preliminary report on the Central Railway Printing Press at Bombay has been received.

(c) Lack of adequate facilities or capacity in the railway presses concerned.

EX-NIZAM'S STATE RAILWAY EMPLOYEES

*86. **Shri Vittal Rao:** Will the Minister of Railways be pleased to refer to the reply to Starred Question No. 843 asked on the 13th June 1952, and state:

(a) whether the Adjudicator's Award has since been implemented on the ex-N. S. Railway; and

(b) if not, the period by which the same is likely to be implemented?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a) No. The Adjudicator's Award is still in the process of implementation on the ex-N. S. Railway section of the Central Railway.

(b) In respect of hours of work and periodic rest it is anticipated that the Railway Administration will be able to implement the Award in full by 31.3.1953. In respect of provision of leave reserves no definite target date can be given at present.

IMPORT OF RICE FROM CHINA

*88. **Shri K. Subrahmanyam:** (a) Will the Minister of Food and Agriculture be pleased to state whether it is a fact that Government have entered into an Agreement with the Chinese Government in regard to the supply of more rice to India?

(b) If the answer to part (a) above be in the affirmative, what are the terms of that agreement and how many tons of Chinese rice are expected to be received in India and when?

(c) If it is a barter deal, what are the commodities that India has to supply to China and at what rates?

The Minister of Food and Agriculture (Shri Kidwai): (a) Yes, Sir.

(b) 50,000 metric tons against cash payment during the months of November and December 1952.

(c) As already stated payment will be in cash.

EMPLOYMENT EXCHANGES (FUNCTIONS)

8. **Sardar Hukam Singh:** (a) Will the Minister of Labour be pleased to state what precise functions have the Employment Exchanges to play in the recruitment to Government and other services?

(b) Are there any directions to Recruiting Officers that they must insist on any introductory letters from the Employment Exchanges before they allow interview to candidates?

(c) Have the Employment Exchanges any discretions to send or to withhold any candidates registered with them with the requisite qualifications for a particular post?

The Minister of Labour (Shri V. V. Giri): (a) On the receipt of a request from Employing authorities for candidates to fill specified vacancies, Employment Exchanges submit to the authorities the most suitable candidates from among those registered with them. The final selection is left to the employing department or office.

(b) So far as recruitment to vacancies in Central Government offices and establishments is concerned, Government have instructed appointing authorities that no vacancy (except those that are filled through the Union Public Service Commission or by open competitive examination) should be

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filled by direct recruitment unless the Employment Exchanges concerned certify that they are unable to supply suitable candidates. Exceptions to this rule, however, exist in the case of Railways and the Office of the Comptroller and Auditor General of India.

(c) Yes, a limited discretion is used by the Employment Exchanges. They have specific instructions regarding selection of applicants. The best qualified applicants, according to the requirements of the employer, are selected, those who have been longest on the Live Register being considered first from amongst equally qualified applicants. Unless the employer has specified the exact number to be submitted, Employment Exchanges ordinarily submit 3 or 4 applicants against each vacancy. The selection is based on comparative suitability of applicants.

INTRODUCTION OF NEW TRAINS

9. **Dr. Ram Subhag Singh:** Will the Minister of Railways be pleased to state:

(a) the number of new trains so far introduced in different Railway Zones since 1st April, 1952; and

(b) the cost involved in introducing these new trains?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a) During the period from 1st April to 1st October, 1952, 109 new trains have been introduced and the runs of 108 have been extended. This represents an increase of about 9915 daily train miles. 65 trains representing 3065 daily train miles, however, were cancelled and the net increase, therefore, is about 6850 daily train miles.

(b) On the basis of the All-India cost of hauling a passenger train one mile on the Broad and Metre Gauges during 1950-51 (the latest figures available) the daily cost of the net increase of train miles referred to in part (a) will be about Rs. 68,744.

PILOTS AND GROUND ENGINEERS

10. **Pandit Munishwar Datt Upadhyay:** (a) Will the Minister of Communications be pleased to state the total number of pilots and ground engineers so far trained in India?

(b) How many are undergoing training?

(c) What is the amount spent annually by Government over the training of pilots and ground engineers separately?

(d) What is the constitution of the flying clubs and how are they associated with Government?

The Deputy Minister of Communications (Shri Raj Bahadur): (a) 2322 pilots and 485 Ground Engineers since 1928.

(b) 198 pilots and 394 Ground Engineers.

(c) A total of Rs. 19,65,169 (recurring) and Rs. 164563 (Capital) was incurred by Government during 1951-52 on subsidies to Flying Clubs which train pilots and ground engineers and on the maintenance of the Civil Aviation Training Centre, Allahabad, which trains Communications and Air Traffic Control personnel besides pilots and ground engineers. Separate figures for pilots and ground engineers are not available.

(d) Flying clubs are limited liability companies formed under the Companies Act. They are subsidised by the Government of India subject to the terms of an agreement executed with them. A copy of the standard form of this agreement is laid on the Table of the House. [Copy placed in Library. See No. P-67/52.] The agreement provides among other things, for nomination by the Director General of Civil Aviation of two persons on the Managing Committee of each Flying Club and also for the over-all supervision of the Director General over the affairs of the Club.

DEVELOPMENT PROJECTS

11. Shri S. N. Das: Will the Minister of Food and Agriculture be pleased to state:

(a) whether the various State Governments have selected their trainees to be trained at training and development projects set up under the Agreement made between the Ford Foundation and the Government of India;

(b) if so, the number selected by each State and the centres to which they have been sent for training; and

(c) how many such training and development centres have already been opened and where are they located?

The Minister of Food and Agriculture (Shri Kidwai): (a) Yes.

(b) A statement giving the required information is placed on the Table of the House.

(c) Five:—

- 1. Bakshi-ka-Talab, Lucknow (U.P.)
- 2. Sindewahi (Madhya Pradesh).
- 3. Agricultural Institute Anand (Bombay).
- 4. Burdwan Farm, Burdwan (West Bengal).
- 5. Visvesvaraya Canal Farm, Mandya (Mysore).

STATEMENT

Name of Centre.	State where located	Date of Starting	Names of States and No. of trainees sent by them.	No. discharged or left.	No. trained or under training.	
Bakshi-ka-Talab, Lucknow.	U.P.	3-5-52	U.P. Delhi Rajasthan Himachal Pradesh Bihar Punjab	40 3 5 5 4 5	1 — 1 — — —	39 3 4 5 4 5
			Total	62	2	*60
Sindewahi	Madhya Pradesh	16-6-52	Madhya Pradesh 20 Bhopal 8 Bombay 5 Vindhya Pradesh 4 Madhya Bharat 3	2 1 — — —	18 7 5 4 3	
			Total	40	6	37

Name of centre	State where located	Date of starting	Names of States and No. of trainees sent by them	No. discharged or left	No. trained or under training
Agricultural Institute, Anend.	Bombay	15-6-52	Bombay 15 Saurashtra 1 Kutch 1	— — —	15 1 1
			TOTAL	17	17
Burdwan Farm, Burdwan.	West Bengal	1-6-52.	West Bengal 36 Manipur 2 Tripura. 3 Orissa. 2	1 — — 1	35 2 3 1
			TOTAL	43	41
Vives. Varaya, Canal Farm	Mysore	15-5-52	Mysore { 19 20	— —	*19 20
			TOTAL	39	39

*Already passed out.

FOOD AND WATER SCARCITY CONDITIONS

12. **Shri S. N. Das:** Will the Minister of Food and Agriculture be pleased to refer to the reply given to my Starred Question No. 32 asked on the 20th May, 1952 and state:

(a) to what extent food and water scarcity conditions prevailing in the areas referred to in the reply have improved;

(b) whether, and, if so, which State Governments have since reported about food and water scarcity conditions in areas under their jurisdiction arising out of natural calamities;

(c) if any such report has been received, which are those areas and what steps have been taken or are being taken to relieve the prevailing distress; and

(d) what is the overall picture of the prospect of the standing food crops in different States?

The Minister of Food and Agriculture (Shri Kidwai): (a) There is no scarcity now in Saurashtra and Kutch. In Punjab scarcity operations were closed in August, 1952. But on account of lack of rains the situation again became bad in the Sirsa Division and the Fathabad Tehsil of Hissar district.

Conditions on the whole have improved in the States of U.P., Bombay,

Rajasthan and Madhya Bharat although distress is still obtaining in some tracts in these areas and in Madras and Mysore.

(b) The States of West Bengal, Bihar, Mysore, PEPSU and Vindhya Pradesh since reported scarcity conditions in certain areas under them.

(c) There is no scarcity now in PEPSU and Vindhya Pradesh. The following are the areas affected by scarcity in the other States:

West Bengal.—Parts of the districts of Jalpaiguri, Nadia, Cooch-Behar and 24-Parganas.

Mysore.—Districts of Kolar and Chitaldrug and parts of the districts of Tunkur, Bangalore, Mysore, Chichmagalur, Hassan and Shimoga.

Bihar.—Parts of Patna, Gaya, Shahabad, Saran, Champaran, Darbhanga, Bhagalpur, Monghyr, Senthal, Purnea, Saharsa, Hazaribagh, Palamau and Ranchi districts.

The State Governments are taking necessary measures to afford relief to the distressed people. The measures are generally of the following nature:—

(i) Relief works.

(ii) Gratuitous relief.

(iii) Advancing of loans,

- (iv) Distribution of clothes, medicines etc.
- (v) Repair of Bunds.
- (vi) Supply of fodder at concessional rates.
- (vii) Remission of land revenue.
- (d) The overall position of the Kharif crop of 1952 is satisfactory. The South-west monsoon was normal except in the southern States of Hyderabad, Madras, Mysore, Travancore-Cochin and parts of Bombay. But there has been more than normal rainfall in these areas since the end of September, as a result of which crops which were withering have revived to some extent. The extent of this saving is, however, yet to be assessed.

TECHNICAL AND VOCATIONAL TRAINING SCHEME

13. Shri M. S. Gurupadaswamy: (a) Will the Minister of Labour be pleased to state how many training centres have been started by Government under the Technical and Vocational Training Scheme?

(b) What are the names of places where these Centres have been opened?

(c) How many persons have so far been trained?

(d) How many of them have been employed in factories?

The Minister of Labour (Shri V. V. Giri): (a) 62.

(b) A list of training centres with their locations is placed on the Table of the House. [See Appendix I, annexure No. 16].

(c) 41,612.

(d) Information as to how many of the trainees have been employed in factories is not available, as there is no machinery at present to follow up the careers of individual ex-trainees.

TELlicherry RAILWAY STATION

14. Shri N. P. Damodaran: (a) Will the Minister of Railways be pleased to state what amount was sanctioned for the re-modelling of the Tellicherry Railway Station on the Southern Railway?

(b) How much of the sanctioned amount has so far been spent?

(c) What are the salient features of the re-modelling scheme?

(d) Does the Scheme include the construction of an over-bridge?

(e) What is the present stage of the work?

(f) Was the re-modelling work of the station suspended at any time and if so, why?

(g) If it was suspended at any time, has the work been recommenced and when is it expected to be completed?

(h) Is it a fact that during the process of re-modelling, a portion of the station building had sunk a few inches in the ground?

(i) If it is a fact, what action has been taken to rectify the defects?

The Deputy Minister of Railways and Transport (Shri Alagesan): The information is being collected and will be placed on the Table of the House in due course.

SUGAR INDUSTRY (PROTECTION)

15. Shri Jhulan Sinha: (a) Will the Minister of Food and Agriculture be pleased to state for how long the protection to Sugar Industry has been in force and what has been the rate of protective (import) duty during this period?

(b) What progress has been made by the industry during these years and how does the present price of sugar in India compare with the prices ruling in other sugar-producing countries?

(c) How long is the existing protection proposed to continue?

The Minister of Food and Agriculture (Shri Kidwai): (a) The Sugar Industry enjoyed the benefit of protection for a period of 18 years from April, 1932 to March, 1950 when it was withdrawn. The rate of total protective duty during this period, varied from Rs. 9/1/- to Rs. 12/9/7 per cwt. as shown in the statement laid on the Table of the House. [See Appendix I, annexure No. 17].

(b) As a result of protection the production of sugar has increased from an average of 1.2 lakh tons in 1929-31 to about 15 lakh tons in 1951-52. The country has become self-sufficient and has a small surplus for export. The price of Indian sugar, however, is still higher than the prices prevailing in other surplus countries of the world.

(c) The protection was withdrawn in 1950. The question of its extension, does not, therefore, arise.

COAL INDUSTRY (WAGONS)

16. Shri S. C. Samanta: (a) Will the Minister of Railways be pleased to state what was the demand of wagons by the coal industry to transport coal to different parts of India as well as to the port of Calcutta for export

(separately) in the years 1950 and 1951?

(b) What arrangements have been made to meet the shortage?

(c) How many wagons are expected to be manufactured in India in 1952 and how many will be imported in the same year and from which place?

(d) How much percentage of the shortage of wagons will be met thereby?

The Deputy Minister of Railways and Transport (Shri Alagesan): (a) Demand for wagons are placed by the consumers and not by the Coal Industry.

The following are the figures:—

	Year 1950	Year 1951
(Wagons)	(Wagons)	

Demand of Wagons for

(i) Coal required in the Union	15,17,556	15,46,545
(ii) Export (Calcutta port)	61,074	81,912
(iii) Pakistan	Nil	62,080

(b) With due regard to the over-all demands, endeavours continue to be made to allot out of the available wagons the maximum feasible number of wagons for coal loading from time to time. Consistent with the ways and means position, orders are placed both in India and abroad for a large number of new wagons. Commencing from 1951-52 programme, new wagons both B. G. and M. G. are being ordered at an average rate of 9500 a year. If the delivery schedules are adhered to by the manufacturers, this will allow for an increase in the over-all wagon holding by about 3000 wagons each year, the balance going towards replacement of the overaged wagons which can no longer be kept in service as fit and safe to run.

(c) 4730 wagons of all types manufactured in India were received upto 30-9-52 and 1748 more are expected to be received upto 31-12-1952. 5707 wagons imported from Australia, Belgium, Holland, France, Germany and Italy were received in India up to 30-9-52 and 1764 more are expected to be received up to 31-12-1952.

(d) The increase in wagon availability will be suitably shared by the different kinds of traffic, including coal, in keeping with the competing demands and their comparative importance and urgency from time to time.

JUTE INDUSTRY

17. Shri Tushar Chatterjee: (a) Will the Minister of Labour be pleased to state what is the total number of workers employed in Jute Industry?

(b) What is the total number of Jute workers who are regarded as permanent employees?

(c) What is the total number of Jute workers who have not yet acquired permanency right?

(d) What is the total number of Jute workers registered as 'Badiwalla' or Relieving hand?

The Minister of Labour (Shri V. V. Girid): (a) The number of workers employed, on an average per day during 1950 was 3,03,364.

(b) to (d). Information is being collected and will be placed on the Table of the House in due course.

TELEGRAPH LINE FROM FOREBESGANJ TO BIRPUR

18. Shri L. N. Mishra: Will the Minister of Communications be pleased to state:

(a) whether there is any proposal before Government for constructing a Telegraph line from Forbesganj to Birpur via Narpatganj and Balua Bazar; and

(b) if so, at what stage the proposal is at present?

The Deputy Minister of Communications (Shri Raj Bahadur): (a) Yes.

(b) As the area was flooded, it has not been possible to make any progress in the examination of the proposal. The matter is in hand now and it is expected that the project would be included in the next year's budget allotment.

PRICES OF FOODGRAINS IN DECONTROLLED AREAS

19. Shri N. Sreekantan Nair: Will the Minister of Food and Agriculture be pleased to state:

(a) the prices of foodgrains prevailing during the month of August, 1952 in the various decontrolled areas and States in the Indian Union;

(b) the respective prices in the fair price shops; and

(c) the percentage of increase, if any?

The Minister of Food and Agriculture (Shri Kidwai): (a) to (c). A statement giving the available information is placed on the Table of the House. [See Appendix I, annexure No. 18].

REVENUE FROM POST OFFICES

20. **Sardar Hukam Singh:** Will the Minister of Communications be pleased to state:

(a) the revenue derived by Government, in each of the last five years ending 31st March, 1952, from the Post Office, distinguishing the revenue from the sale of postage stamps, money orders, V. P. Parcel Post, Savings Bank service, and other services rendered by the Postal organisation to the public and the corresponding service to Government or States;

(b) the revenue derived by Government in each of the last five years ending 31st March, 1952, from the Telegraphs distinguishing the receipts from inland Telegraphs and overseas or foreign telegrams and Wireless or Radio communications;

(c) whether any arrangement has been made and if so, what, to produce in India the machinery, parts and equipment needed for our Posts and Telegraphs system; and

(d) what was the cost of the import of such material from foreign countries in each of the last five years ending March 31st, 1952, and whether any arrangements have been made to produce such material and equipment within this country, so as to make her self-sufficient in this regard in the near future?

The Deputy Minister of Communications (Shri Raj Bahadur): (a) The Revenue derived by the Government in each of the last 5 years ending 31st March, 1952 from the Post Offices is given below:—

(In lakhs of Rupees)

Years	Postage Stamps	Money orders	Other Receipts	Total
1947-48 (Post-Partition)	7,18	1,17	78	8,13
1948-49	13,39	2,17	1,17	16,73
1949-50	15,44	2,92	1,70	20,06
1950-51	16,73	2,65	1,84	21,22
1951-52	17,40	3,10	2,44	22,94

Revenue derived from V.P. Parcel Post is not accounted for separately but is included under 'Postage Stamps'.

The P. & T. Department is managing Savings Bank, National Savings Certificates and other allied services on agency basis. The expenditure incurred for management of these services is recovered from the Departments concerned. The recovery is set-off as a credit to Working Expenses. The amount recovered for these services

rendered in each of the last 5 years is as under:—

(In lakhs of Rupees)

Years	Savings Bank	N.S.C.	Customs Duty	Military Pay-ments	Others	Total
1947-48 (Post-Partition)	30	5	4	3	1	43
1948-49	49	8	3	8	1	60
1949-50	52	12	3	8	1	76
1950-51	55	5	2	7	2	71
1951-52	86	8	4	7	10	1,17

(b) The Revenue derived by the Government in each of the last 5 years ending 31st March, 1952 from Telegraphs is as under:—

(In Lakhs of Rupees.)

Post-Partition	1947-48	3.59
	1948-49	6.24
	1949-50	5.90
	1950-51	5.95
	1951-52	6.11

Revenue from Inland and Foreign Telegraphs is not booked separately in financial accounts. According to statistics maintained, the Revenue on Inland and Foreign Telegraphs is as under:—

(In Lakhs of Rupees.)

Years	Inland	Foreign
Post-Partition		
1947-48	3.11	28
1948-49	4.66	91
1949-50	4.42	85
1950-51	4.19	1.20
1951-52	4.20	1.22

Note:—The disparity between the sum of these figures and the total Telegraph receipts represents other Telegraph receipts.

(c) The P. & T. Department has three workshops one each at Alipore, Jabalpur and Bombay. These workshops manufacture all the requirements of the Department for line stores, manual telephone exchange apparatus, telegraph and Baudot equipment, etc. In addition, the Indian Telephone Industries Ltd. has been established at Bangalore in 1948 with the sole object of making automatic exchange equipment, telephone instruments and other accessories. Recently, a factory to manufacture telephone cables has been established at Rupnarainpur near Chittaranjan.

(d) The value of imports of tele-communication equipment in each of the five years ending 31st March, 1952 is as under:—

Years	Rupees.
1947-48	13,32,083
1948-49	56,51,473
1949-50	24,06,900
1950-51	14,09,449
1951-52	23,46,283

With the establishment of the Indian Telephone Industries Ltd. and the cable factory supplemented by the production of the three departmental workshops it is expected that most of the requirements of the country for telephone and telegraph apparatus and machinery will be met by them. However, certain essential raw materials and recently developed technical apparatus will continue to be imported.

Kharif Crops

21. **Shri Balmiki:** (a) Will the Minister of Food and Agriculture be pleased to state what are the prospects of Kharif crops in all States this year?

(b) Which is the State where Kharif crop is best?

(c) How far has locust swarm affected that?

The Minister of Food and Agriculture (Shri Kidwai): (a) and (b). The over-all position of the Kharif crop of 1952 is fairly satisfactory. The south-west monsoon was normal except in southern States of Hyderabad, Madras, Mysore, Travancore-Cochin and parts of Bombay. But there has been more than normal rainfall in these areas since the end of September as a result of which crops which were withering have revived to some extent. The extent of this saving is however yet to be assessed.

(c) Slight damage to crops was reported from Rajasthan, PEPSU and Punjab.

MOBILE POST OFFICES

22. **Shri Balmiki:** Will the Minister of Communications be pleased to state the places where night Mobile Post Offices have been introduced?

The Deputy Minister of Communications (Shri Raj Bahadur): Delhi, Madras, Nagpur, and Kanpur.

FISH LIFE

23. **Dr. Ram Subhag Singh:** Will the Minister of Food and Agriculture be pleased to state:

(a) whether scientific knowledge of fish life is being investigated at any fishery centre in India; and

(b) if so, where it is being done?

The Minister of Food and Agriculture (Shri Kidwai): (a) Yes.

(b) The Central Fishery Research Stations at Barrackpore and Mandapam and their sub-stations are carrying out investigations on various fishery problems of fresh water, estuarine and marine fisheries on an all-India basis. The various fishery research stations of State Governments of Madras, Travancore-Cochin, Bombay, Saurashtra, Orissa, West Bengal and U.P. confine their investigations to fishery problems of local importance.

The Fishery Research Station and sub-stations are located at the following places:—

(1) Central: Barrackpore, Cuttack, Mandapam, Narakkal, Calicut and Karwar.

(2) Madras State: Madras, Mettur, Dowleswaram, Hospet, Tuticorin, Krusadi, West Hill and Ennore.

(3) Travancore-Cochin State: Trivandrum and Kayamkulam.

(4) Bombay State: Bombay.

(5) Saurashtra State: Sikka.

(6) Orissa State: Cuttack.

(7) West Bengal State: Calcutta.

(8) U. P. State: Lucknow.

FOOD GIFTS FROM RUSSIA

24. **Dr. Ram Subhag Singh:** Will the Minister of Food and Agriculture be pleased to state:

(a) whether it is a fact that All-Union Central Council of the Soviet Trade Unions have sent some food gifts to India for distribution among the famine-stricken people; and

(b) if so, what has been the total quantity of these food gifts?

The Minister of Food and Agriculture (Shri Kidwai): (a) Yes.

(b) 10,000 tons of wheat, 5,000 tons of rice and 500,000 tins of condensed milk. The gift also included Rs. 255,000 in cash.

DOCTORS

25. Dr. Ram Subhag Singh: Will the Minister of Health be pleased to state:

(a) whether any Indian doctors have been sent abroad for specialized training in hospitals since January, 1950;

(b) if so, to which country or countries they have been sent; and

(c) what is their total number?

The Minister of Health (Rajkumari Amrit Kaur): (a) Yes.

(b) Mainly to the U. K., U.S.A. and Canada and occasionally to the countries of Europe, New Zealand and Philippines.

(c) 87.

JUTE AND COTTON MILLS

26. Shri K. K. Basu: (a) Will the Minister of Labour be pleased to state the numbers of the jute and cotton mills in West Bengal where the Minimum Wages Act is enforced?

(b) Have Government any machinery to check up the working of Labour Legislation?

(c) Do Government get regular report from the State Governments about the working of labour laws in the States?

The Minister of Labour (Shri V. V. Giridharan): (a) Employments in Jute and Cotton mills are not covered by the Minimum Wages Act, 1948.

(b) The enforcement of labour laws in the State sphere is, in most cases, the responsibility of State Governments. So far as is known, these Governments have set up adequate machinery as required by various enactments for their effective implementation. In the Central sphere the Acts are administered through the Labour Relations Machinery and organisations under the Chief Inspector of Mines, Chief Adviser, Factories or through autonomous bodies like the Controller of Emigrant Labour, Director-General of the Employees State Insurance Corporation, Coal Mines Welfare Commissioner, Mica Mines Labour Welfare Commissioner and the Coal Mines Provident Fund Commissioner. The State Governments are required to appoint Inspectors and Claims Officers under the Minimum Wages Act, 1948, and to frame Rules under Section 30 for carrying out the purposes of the Act. These Rules have been framed mostly on the basis of model Rules circulated by the Central Government.

(c) Yes.

RAILWAY ADVERTISEMENTS

27. Shri K. K. Basu: Will the Minister of Railways be pleased to state:

(a) the names of the Daily Newspapers, State-wise, where Railway advertisements are published;

(b) on what basis the papers are selected; and

(c) who is the selecting authority?

The Deputy Minister of Railways and Transport (Shri Alagesam): (a) The names of the Daily Newspapers, State-wise, in which railway advertisements are published are as follows:-

Uttar Pradesh:

- (i) Leader.
- (2) Amrit Bazar Patrika.
- (3) National Herald.
- (4) Pioneer.
- (5) Telegraph.
- (6) Aj.
- (7) Bharat.
- (8) Jagran.
- (9) Navjivan.
- (10) Pratap.
- (11) Saikik.
- (12) Sandesh.
- (13) Sanmarg.
- (14) Sansar.
- (15) Swatantra Bharat.
- (16) Vishwanitri.
- (17) Haq.
- (18) Qaumi Awaz.
- (19) Amrita Patrika.

Assam:

- (1) Assam Tribune.
- (2) Nutun Assmiya.

Bihar:

- (1) Indian Nation.
- (2) Searchlight.
- (3) Aryavarta.
- (4) Pradeep.
- (5) Rashtravani.
- (6) Navrashtra.
- (7) Vishwanitri.
- (8) Sadai-e-am.
- (9) Sathi.

West Bengal:

- (1) Amrit Bazar Patrika.
- (2) Hindustan Standard.
- (3) Statesman.

(4) **Anand Bazar Patrika.** (9) **Hindustan (Gujerathi).**
 (5) **Jugantar.** (10) **Jam-E-Jamshed.**
 (6) **Basumatil.** (11) **Janmabhoomi.**
 (7) **Satyayug.** (12) **Vendemataram.**
 (8) **Lok Sevak.** (13) **Sandesh.**
 (9) **Vishwamitra.** (14) **Shri Sayaji Vijaya.**
 (10) **Lokmanya.** (15) **Nav Bharat Times.**
 (11) **Sanmarg.** (16) **Vishwamitra.**
 (12) **Jagriti.** (17) **Gavakari.**
 (13) **Rozana Hind.** (18) **Lokamanya.**
 (14) **Desh-Darpan.** (19) **Lokasatta.**
 (15) **Indian Trade Journal.** (20) **Nawakal.**
 (21) **Navabharat.**
 (22) **Navashakti.**
 (23) **Sakal.**
 (24) **Sholapur Samachar.**
 (25) **Aftab.**
 (26) **Ajmal.**
 (27) **Inquilab.**
 (28) **Samyukta Karnatak.**
 (29) **Hindustan (Sindhi).**
 (30) **Vishal Karnataka.**
 (31) **Iqbal.**
 (32) **Gujerat Mitra.**
 (33) **Gujarat Samachar.**

Delhi:

(1) **Hindustan Times.**
 (2) **Hindustan Standard.**
 (3) **Delhi Express.**
 (4) **Statesman.**
 (5) **Hindustan.**
 (6) **Vir Arjun.**
 (7) **Daily Milap.**
 (8) **Tej.**
 (9) **Times of India.**
 (10) **Vishwamitra.**
 (11) **Aj.**
 (12) **Pratap.**
 (13) **Bandematram of Lahore.**
 (14) **Vir Bharat.**
 (15) **Watan.**
 (16) **Aljamaat.**
 (17) **Nav Bharat Times.**

Punjab:

(1) **Tribune.**
 (2) **Hind Samachar.**
 (3) **Milap.**
 (4) **Hindi Milap.**
 (5) **Prabhat.**
 (6) **Ajit.**
 (7) **Veer Bharat.**
 (8) **Akali Patrika.**
 (9) **Sikh.**
 (10) **Khalsa Sewak.**

Bombay:

(1) **Times of India.**
 (2) **Bharat.**
 (3) **Bombay Chronicle.**
 (4) **Bombay Sentinel.**
 (5) **Evening News of India.**
 (6) **Free Press Journal.**
 (7) **National Standard.**
 (8) **Bombay Samachar.**

Madras:

(1) **Hindu.**
 (2) **Indian Express.**
 (3) **The Mall.**
 (4) **Andhra Prova.**
 (5) **Andhra Patrika.**
 (6) **Liberator.**
 (7) **Indian Republic.**
 (8) **Swadesamitran.**
 (9) **Dinamani.**
 (10) **Bharat Devi.**
 (11) **Daily Thanti.**
 (12) **Nav India.**
 (13) **Mathrubhumi.**

Hyderabad:

(1) **Deccan Chronicle.**
 (2) **Daily News.**
 (3) **Golkonda Patrika.**
 (4) **Nainsdagi.**
 (5) **Siasat.**

Madhya Bharat:

(1) **Nav Prabhat.**
 (2) **Indore Samachar.**
 (3) **Nai Duniya.**

Madhya Pradesh:

- (1) Hitavada.
- (2) Nagpur Times.
- (3) Jai Hind.
- (4) Navabharat.
- (5) Maharashtra.
- (6) Tarun Bharat.
- (7) Lokmat.

Bhopal:

- Daily Nadeem.

Orissa:

- (1) Eastern Times.
- (2) Samaj.
- (3) Prajatantra.

Mysore:

- (1) Deccan Herald.
- (2) Bangalore Daily Post.
- (3) Praja Vani.
- (4) Thai Nadu.

Saurashtra:

- (1) Nutan Saurashtra.
- (2) Jai Hind.

Ajmer:

- Navjyoti.

Rajasthan:

- (1) Daily Jagrit.
- (2) Lokvani.
- (3) Rashtra Doot.

Pepsi:

- Prakash.

Jammu and Kashmir:

- Daily Khidmat.

(b) Papers are selected from the list of newspapers and periodicals in India considered suitable from a commercial viewpoint to receive Government of India Advertisements. This list is prepared and maintained by the Advertising Consultant, Ministry of Information and Broadcasting. The circulation of a newspaper, from the viewpoint of quantity as well as quality, and its suitability for the particular type of advertisement are the primary considerations.

(c) General Managers of the Railways concerned.

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PARLIAMENTARY DEBATES

(Part II—Proceedings other than Questions and Answers)
OFFICIAL REPORT

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HOUSE OF THE PEOPLE

Thursday, 6th November, 1952

The House met at a Quarter to Eleven of the Clock.

[MR. SPEAKER in the Chair]

QUESTIONS AND ANSWERS

(See Part I)

11-45 A.M.

PAPERS LAID ON THE TABLE

STATEMENT *re*: AVIATION SHARE OF PETROL TAX FUND

Mr. Speaker: The House will proceed to the next business now, papers to be laid on the Table. Shri Jagjivan Ram.

The Minister of Communications (Shri Jagjivan Ram): I beg to lay on the Table a statement showing the objects on which the aviation share of the Petrol Tax Fund was expended during the years 1950-51. [Placed in Library. See No. P-64/52]

PROCEEDINGS OF ELEVENTH SESSION OF INDIAN LABOUR CONFERENCE

The Minister of Labour (Shri V. V. Giri): I beg to lay on the Table, a copy of the Summary of Proceedings of the Eleventh Session of the Indian Labour Conference held at New Delhi in August, 1951. [Placed in Library. See No. IV. R.O. (38)]

INDIAN TARIFF (FOURTH AMENDMENT) BILL.

The Minister of Commerce and Industry (Shri T. T. Krishnamachari): I beg to move for leave to introduce a Bill* further to amend the Indian Tariff Act, 1934.

* Introduced with the previous sanction of the President.

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Mr. Speaker: The question is:

"That leave be granted to introduce a Bill further to amend the Indian Tariff Act, 1934."

The motion was adopted.

Shri T. T. Krishnamachari: I introduce the Bill.

FOOD ADULTERATION BILL

The Minister of Health (Rajkumari Amrit Kaur): I beg to move for leave to introduce a Bill to make provision for the prevention of adulteration of food.

Mr. Speaker: The question is:

"That leave be granted to introduce a Bill to make provision for the prevention of adulteration of food."

The motion was adopted.

Rajkumari Amrit Kaur: I introduce the Bill.

ESTATE DUTY BILL

Mr. Speaker: Now, the House will proceed with the further consideration of the following motion moved by Shri C. D. Deshmukh yesterday:

"That the Bill to provide for the levy and collection of an estate duty, be referred to a Select Committee consisting of Shri M. Ananthasayanam Ayyangar, Shri Khandubhai Desai, Shri N. V. Gadgil, Shri D. K. Borooh, Shri R. Venkataraman, Shri Nitanand Kanungo, Shri Feroz Gandhi, Shri T. N. Singh, Shri B. K. Das, Shri Balwantrai Mehta, Shri S. N. Agarwal, Shrimati Anasuyabai Kale, Shri P. T. Chacko, Shri N. Keshavaiengar, Shri U. S. Malliah, Shri S. Sinha, Shri C. D. Pande, Shri Tek Chand, Shri Hariharnath Shastri, Shri

[Mr. Speaker]

Munishwardutt Upadhyaya, Shri Sadath Ali Khan, Shri Radheysam Morarka, Shri K. P. Tripathy, Shri N. C. Chatterji, Shri B. Ramachandra Reddi, Shri K. A. Damodara Menon, Shri K. S. Raghavachari, Shri Tulsidas Kilachand, His highness Maharaja Shri Karni Singhji Bahadur, Shri V. P. Nayar, Shri K. K. Basu, Dr. Lanka Sundaram, Shri B. R. Bhagat, Shri Mahavir Tyagi and the mover with instructions to report by the last day of the first week of the next Session."

Shri Gidwani (Thana): I rise to support the Bill, but I must frankly state that I was disappointed at the speech made by the hon. Finance Minister. He stated two reasons for bringing forward the Bill. One was economic, and the other was social. As regards the economic aspect of the Bill, he did not give us any exact figures, or any approximate idea as to what will be the yield from the levy. As regards the social aspect, from the way in which he expressed his opinion on the Bill, it appeared to me that it was apologetic, hesitating and as if he had no heart in the business. I would not blame him personally because, after all, he did not belong originally to the Congress. Therefore, he was not expected to fulfil the promises given by the Congress representatives. I may remind here that in the Jaipur session after independence, the Congress stated its new objective. The objective of the Congress was the establishment of a classless and casteless society. I do not find any stress or any step towards that direction in the proposed Bill. Not only that. I find that it is so halting, that even after it is passed, one does not know how far it will bring any benefit, or the amount of money that will be available to the various States for carrying on their planning schemes.

There are two blocs in the world today—the Russian or the Communist bloc, or the countries dominated by Communist ideology; and the capitalistic bloc. In Russia and other communist countries, there is no question of any such Bill because property has been abolished, as they say, in the individual sense. As regards the other bloc, I find in the United Kingdom this tax has been levied as early as 1894, and in France it was in 1796, in New Zealand in 1881, in Canada it was in 1892, in Japan it was in 1905, in Ceylon it was in 1919, in South Africa it was in 1892, and in Pakistan in 1950. So, our Government has, after all, brought this measure with great reluctance, so that the duty may contribute some-

thing to the total revenue. In Great Britain death duties contributed 10·7 per cent. of the total revenue and in the U.S.A. they formed 5 per cent. of the federal taxation and 4 per cent. of the State revenue during pre-war years. Therefore, I wanted to know exactly how much revenue will this levy bring. About that we have been given no information. It is in the limbo of oblivion. We do not know how much it will bring, and the personnel of the Committee also shows to me that it is a very, very mild affair, and it is not going to bring us to a socialist state for which the Congress has been fighting for so many years—whether we call it socialist state or Ram Rajya. Gandhiji used to call it Ram Rajya. I do not find any signs of Ram Rajya in this Bill.

It is, after all, a good step in the right direction, but I expected a more forward step, a more progressive step, a more revolutionary step; I expected a Bill by which there would be complete liquidation of property in India. But even after 5 years, 2 months and 20 days of the attainment of freedom, this measure has been brought which even psychologically will not enthuse the country. I was trying to listen to Shri Deshmukh's speech yesterday very carefully, attentively and patiently, and I wanted his speech to create the psychological effect which he wanted. I am told the Planning Commission or he has said that it is not from the economic point of view so much that they have brought this Bill, but it is from the point of view of producing a psychological feeling in the people that our Government is moving towards a socialist state. I am afraid his speech and the measure that he has moved are not going to create that atmosphere.

However, it is in the right direction; something is being done to eliminate the disparity in the ownership of property in the country. Ours is a poor country, and millions are still suffering. They have not felt the glow of freedom. Their meagre wants have not been satisfied. Probably in some States some people are suffering more than what they were suffering previously. I would not go into this matter.

I welcome this measure, but I again warn about one thing, i.e., if we hand over the money to the States, we must be careful that the States spend the money properly. I belonged to a State which is at present in the hands of the enemy. Today, I belong to Bombay State. And in Bombay State there is a person called Shri Morarji Desai who is experimenting on the revenues of the country. He has

some fads. His Government's policy regarding prohibition has proved a complete failure. I belong to a constituency called Thana District constituency and Mr. Deshmukh's constituency is adjoining to it. I have toured in the constituency during my election campaign for one month and a half. Even after the election, I have visited the constituency, and I know that as a result of this prohibition, the only village industry which is flourishing in that area is the illicit distillation of liquor. Therefore, I say let Bombay State not be given a pie till they scrap this wretched scheme which is doing no good to the people. Similarly, I was surprised to read only the day before yesterday, that the Punjab Government have postponed the sessions of their Assembly and Council for a fortnight to engage themselves in Congress delegates' elections. Twentyfive thousand rupees of the public exchequer are wasted as a result of this.

Mr. Speaker: Order, order. It would not be proper to bring in here the administration of the provinces, because the persons whose administration is being criticised have no chance of having their say in this House. I waited to know as to how far the hon. Member was carrying his argument, but when he began to cite instances, I thought I must invite his attention to the irrelevancy of this, and also the impropriety of carrying on that kind of thing in this House.

Shri Gidwani: I bow down to your ruling, Sir, but I want to submit that I thought it was relevant because it has been provided that the revenues derived from this levy will be handed over to the states.

The Minister of Revenue and Expenditure (Shri Tyagi): It has been provided so, because it is enjoined in the Constitution that one of the duties which shall be assigned to the States is the estate duty in respect of property other than agricultural land.

Shri Gidwani: It is therefore that I thought it was relevant.

Shri Syamnandan Sahaya (Muzaffarpur Central): The hon. Member's point is now further strengthened.

[MR. DEPUTY-SPEAKER in the Chair]

Shri Gidwani: I said that there might be some people who may be opposed to this tax. It is a good tax, a just tax, and that any one who will have to pay this tax will not feel any pain, anxiety or misery because the levy is made after his death. From that point of view, I do not think that any person who has got surplus money need worry about it.

There is a belief among orthodox Hindus. Even when a person is on his deathbed, if his relations bring all or some portion of his property and he touches it with his hand, and that property is given in charity, he was supposed to go to Heaven after his death. As regards the Mussalmans also, the same thing is there.

As regards the other points of the Bill, we shall deal with them when the Bill returns from the Select Committee. We are living in the revolutionary age, we are living in an age when capitalism is going, and when every person demands equality and fair deals.

Shri Syamnandan Sahaya: What does the hon. Member suggest?

Shri Gidwani: We are living in an age of great changes and revolutions. Let us not be backward, but go forward. I hope the Select Committee will remember the changing times in which we are living, and make recommendations which will be worthy of the Government that claims to be a Congress Government.

With these words, I support the motion.

Pandit K. C. Sharma (Meerut Distt.-South): I support this Bill because it is in consonance with the prevalent system of duties all over the world. Much has been expressed in the Press against this Bill, and the point has been made that it would be a novel experience in the field of taxation. It is far from the fact that even as far back as 700 B. C. the death duty existed in Egypt, and as far back as 169 B. C. this was prevalent in Rome. Here in India at the time of the Moghuls, there was a tax on the transfer of property after a person's death to the successor. Even now, before freedom was attained, in the Rajputana States, there were death duties in existence. So, it is not a new experiment in the field of taxation, and as the hon. Minister told us yesterday almost all the big countries—the only exception among the major countries being India—have got this duty. It has not affected, as so many people say, the capital formation or the development of the industries in any way whatsoever.

12 Noon

Then the question arises whether as a tax, the estate duty is a good or a bad tax. From all canons of public finance and good taxation, I venture to submit that it is a good tax. From the point of view of ability to pay or from the point of view of certainty of finance or that of economy, the money is available, and the property is worth a certain amount, and so it is convenient to pay when the property passes

[Pandit K. C. Sharma]

on to the successor, and there is no difficulty whatsoever. Much has been made out about whether it is against the fundamentals of the Hindu Law, or the fundamentals of the Muslim Law, but I beg to submit that it is not against anybody's fundamentals when it is a question of the country's development or the maintenance of its freedom. Freedom cannot be maintained unless there is abundance, and freedom without abundance is a meaningless conception. In order to produce more, we have to subsidise the major plans for greater production, and for that money is necessary. If money is necessary, taxation is the inevitable corollary.

The third question is whether the estate duty is leviable after the death of the owner of a property, because as the property was being created, the owner of the property was paying taxation on the income; the tax having been paid in the course of the acquisition of the property, there remains no right of the State to further taxation after death of the owner. To this I beg to submit in the words of Sir William Harcourt in 1894,

"Nature gives man no power over his earthly goods beyond the term of his life. What power he possesses to prolong his will after his death. The right of a dead hand to dispose of property is a pure creation of the law, and the State has a right to prescribe the conditions and the limitations under which that power will be exercised."

I hope no further argument is needed, so far as the right of the State to levy a duty on the property after the death of its owner, is concerned.

The next question is whether such a duty should be levied at this time. As I said before, ours is a very big country with a great future. With vigour and vision, the people are eager to develop a great future for this land of ours. Now it is a simple rule of life that if you do not move forward, you are bound to recede, and therefore a country with 360 million people with a glorious past and an expectant future cannot remain standstill. If it cannot remain standstill, it has to grow; and if it has to grow, investment is necessary for the development plans, and it is urgently necessary because the time is running against us. It is therefore in the fitness of things that this duty should be levied at the present time so that the Planning Commission may get more money, and things may be facilitated to grow and develop.

Then, Sir, as the previous speaker said, there is one great advantage as in so many other countries but much more in this country; because for the last century and a half this has been a static affair. There is a class of traditional idlers doing nothing, because they are safe and secure, with no danger, no fear either of famine or of war or any catastrophe whatsoever. Therefore, this class which is doing nothing, knowing nothing and caring nothing must be made to do something and this class, I believe, would exert itself and it will also eliminate a sort of class bitterness and class conflict. For production and for the building up of the country, peace and security are necessary factors. Already there are some signs of uneasiness and the proof is there in the House; after the great leadership, and a well-organised and well-spread organisation with vast resources and a huge propaganda machine, the next best element in the House is the Communist Party. This is a proof that things are not so easy; they are not so simple as they look to be. Therefore, it is time for us to move and eliminate what is called the unacceptable inequality in the stature of the People, in their status, in their income, in their way of life and in their way of work. So from the viewpoint of the future and from the viewpoint of peace and prosperity, this levy is necessary because it tends, though in a very small degree, to equalise the income of the people. Now in this country, as the Finance Minister in his speech said, only a small number of people have got a lot of wealth; the majority of the people are poor. By this Act this is not going to be equalised, but there are tendencies. There is something to be done in that direction. There is a movement, there is a step and that step will have a great psychological effect on the minds of the majority of the people as well as on the minds of the traditional idlers, that it is time to move and work and contribute to the common benefit.

With these remarks I support the Bill.

श्री श्री० श्री० देशपांडे (गुना) : मैं इस विधेयक का पूर्णतया समर्थन नहीं कर सकता हूँ। बात यह है कि इस सभागृह में जितने दल हैं सब दल सम्पत्ति के विकेन्द्रीकरण के पक्ष में हैं, परन्तु मेरी समझ में जिस प्रकार से यह विकेन्द्रीकरण हो रहा है, उस रास्ते से मैं नहीं समझता कि ज्यादा लोगों को कायदा होगा। यह सच्चे

रास्ते पर गलत कदम उठाया जा रहा है। पहली बात तो यह है कि मेरे एक मित्र ने कहा कि यह समाजवादी रास्ते पर एक कदम है। मैं समझता हूँ कि सम्पत्ति को क्रायम रखना और सम्पत्ति के मालिक के मरने के पश्चात् उस के पास से कुछ लेना समाजवाद के रास्ते पर कदम नहीं है, आज सरकार इस प्रस्ताव द्वारा यहीं तो कर रही है, जो सोने का अंडा चाहता है वह मुर्गी को भारता नहीं है। आज हमारी सरकार चाहती है कि वह निजी सम्पत्ति को ले ले, मैं नहीं समझता कि यह समाजवाद के रास्ते पर एक कदम होगा। यह बिल्कुल गलत है। अमरीका, इंगलैंड आदि जो पूँजीवादी राष्ट्र हैं वहां बहुत समय से यह कर रहे हैं। पूँजीपति और पूँजीवादी सरकार अपनी पूँजी आपस में बांटते ह। यह समझ कर कि यह समाजवाद के रास्ते पर एक कदम है, अपने को बधाई देने की आवश्यकता नहीं है।

दूसरी बात यह है कि सम्पत्ति का विकेन्द्रीकरण आप को करना है और आप यदि समझते हैं कि सम्पत्ति बहुत थोड़े हाथों में गई है तो आप सम्पत्ति पर जीवित अवस्था में कर लगा सकते हैं कि सम्पत्ति कमाने वाले के मरने के पश्चात्। उस के मरने का दुःख तो है ही, उस की सम्पत्ति के जाने का भी दुःख देना ठीक नहीं है। मैं समझता हूँ कि जो सम्पत्ति है उस पर कर बढ़ा सकते हैं, इन्कम टैक्स बढ़ा सकते हैं, प्रापर्टी टैक्स (Property tax) बढ़ा सकते हैं, मेरा विरोध पूरी ढंग ड्यूटी (Death Duty) पर नहीं है, परन्तु जिस प्रकार से आप ढंग ड्यूटी लगा रहे हैं और खास तौर से इस बिल में जो मृत्यु कर है उस के तथ्य करने का परिणाम क्या होगा उस तरफ मैं आप का ध्यान दिलाना चाहता हूँ। हिन्दुस्तान में जो उत्तराधिकार विधान है

उस कानून से अपने आप हमारे यहां सम्पत्ति का विकेन्द्रीकरण होता है। आप जानते होंगे कि इंगलैंड में खाली बड़े लड़के को सम्पत्ति मिलती है, लेकिन यहां सभी लड़कों को मिलने के कारण दो या तीन पीढ़ियों में जितनी सम्पत्ति होती है उस का विकेन्द्रीकरण हो जाता है, लेकिन इस के साथ ही अब आप किसी की सम्पत्ति को जल्दी खत्म करना चाहते हैं तो मैं कहूँगा कि आप का रास्ता गलत है। इंगलैंड और हिन्दुस्तान की परिस्थिति भिन्न है। इंगलैंड में यह नहीं होता कि सम्पत्ति वाले का लड़का मर गया तो उस से सम्पत्ति कर कोई नहीं लेता। आप का जो उसूल उस में जो संयुक्त कुटुम्ब है उस में ज्वाइंट फैमिली का हर एक आदमी मिताक्षर पद्धति से कोपार्सनर होता है। उस की सम्पत्ति है। हमारे जो अर्थ मंत्री हैं उन्होंने कृपावत्त हो कर यह कर दिया है कि जो १८ साल का बच्चा है उस पर यह कर नहीं लागू होगा, लेकिन जो १९-२० साल का लड़का है उस के मरने के पश्चात् यह कर लग सकता है। उसके पिता को जवान लड़के के मृत्यु का तो शोक होगा ही परन्तु उसी के साथ साथ उस की सम्पत्ति भी इस कर से चली जायेगी। केवल बाहर से मिलने वाली सम्पत्ति पर यह कर नहीं है, अपने जीवन में ही सम्पत्ति खत्म करने का तरीका इस में दिया गया है। इसलिये मैं प्रार्थना करूँगा कि मिताक्षर के साथ आप ने हिन्दू कोड बिल के द्वारा काफी खेल करने का प्रयोग किया, लेकिन उस प्रयोग में आप सफल नहीं हुए। अब उस के पश्चात् आप इस कर द्वारा संयुक्त कुटुम्ब पद्धति पर आधार बना रहे हैं। जो कृषि विषयक सम्पत्ति है, जो पद्धतों से चली आती है किसी ने कमाई है, वह दूसरों के पास जा रही हो ऐसी बात नहीं है। मेरे पिता ने, मेरे दादा ने, परदादा ने जमीन ली

[धी बी० जी० देशपांडे]

है, ५, ५०, १०० वर्ष से मेरा कुटुम्ब इस का स्वामी हैं। उसका मालिक मैं हूं, मेरा पिता भी था, दादा भी था, परदादा भी था, पता नहीं कब से यह चली आ रही है, हम लोग हमेशा इस जमीन के मालिक रहे हैं। आज आप इस को समाप्त कर रहे हैं। जो आदमी मरता हैं मिताक्षर ला के अनुसार उस के हिस्से की जो जायदाद है उस के ऊपर आप डंथ ड्यूटी लेंगे यह बात बड़े अन्याय की होगी। विकेन्ड्रीकरण अच्छी बात है, लेकिन उस के साथ ही साथ यह मिताक्षर पद्धति को समाप्त करने का जो तरीका है वह ठीक नहीं है।

दूसरी बात यह है कि आज यह कहना कि इस देश में बहुत थोड़े लोगों के पास सम्पत्ति है यह भी गलत है। आप देहात में जा कर पूछिये जमीन के मालिक ज्यादा हैं या लेंडलैस लेबरर्स (Landless Labourers)। लोगों के पास थोड़े थोड़े खेत होते हैं लेकिन हर एक आदमी अपनी अपनी सम्पत्ति का मालिक होता है। कर योग्य सम्पत्ति की लघुतम सीमा हर बजट के समय बनाई जाएगी। लेकिन हर एक खेती करने वाले पर इस का असर पड़ने वाला है।

आगे चल कर हम देखते हैं कि मार्केट प्राइस (market price) भी बड़ी भयानक चीज़ है। देहातों में जो मार्केट प्राइस आप रखते हैं उस को निश्चित अफसर लोग ही करेंगे खेती के लिये देहातियों में विशेष भावना होती है और उस को कीमत आज दीखने को बहुत दीखती है लेकिन कर देते बक्त उसको बेचना पड़ेगा। उस के बाद मैं समझता हूं कि एस्टेट (estate) के टुकड़े टुकड़े हो जायेंगे। यह बात नहीं है कि मुझे दूसरी ओर से एस्टेट मिलने वाली हैं मगर फिर

भी मुझे टैक्स देना पड़ेगा यह अन्याय होगा। आगे चल कर दूसरी सम्पत्ति पर भी टैक्स लगाना अन्याय हो सकता है खास करके अपने यहां शहरों में बहुत से लोग घरों के मालिक होते हैं। जिन घरों में वह रहते हैं और जिन की कीमत अब नप्रापर्टी (urban property) होने के कारण नहुत थोड़ी है, अंगर उन घरों पर आप को टैक्स देना हुआ तो उन को बेचना तक पड़ेगा और इस के कारण लोगों पर बहुत आपत्ति आयेगी। इन सब कारणों से मैं समझता हूं कि इस बिल को पेश करते बक्त यह जो प्रावीजन (Provision) है उस को रख कर अगर आप इस विधेयक का समर्थन कराना चाहते हैं तो कभी नहीं होगा। आगे चल कर मेरे एक मित्र बहुत दुःखित हुए कि इस कर का पैसा मुरारजी देसाई के प्रान्त को मिलेगा परन्तु बम्बई में यह कर नहीं लगेगा। बम्बई और पंजाब ने स को पास नहीं किया है और इस कारण पांच छै प्रान्तों पर ही यह कानून लगने वाला है। यूनीफारमिटी (uniformity) लाने के लिए सेंटर (centre) इस को पास कर रहा है, लेकिन यूनीफारमिटी आयेगी नहीं क्योंकि बंगाल और पंजाब में यह टैक्स नहीं लगेगा और बाकी के प्रान्तों में ही लगेगा। अभी भी बंगाल बाकी है। मैं चाहता हूं कि बंगाल में भी पास ही जाय फिर शायद बंगाल के सदस्य इस का विरोध करेंगे। मैं समझता हूं कि इस प्रकार के टैक्सेशन में डिस्क्रिमिनेशन (discrimination) नहीं होना चाहिये। तो मेरी यही प्रार्थना है कि इन सब बातों को ध्यान में रख कर इस को पास किया जाय। आज देश में सरकारों को पैसे की ज़रूरत है और मालदार लोगों को गरीब करना आवश्यक है। परन्तु इस के लिये कृषिकार और मध्यम वर्ग के लोगों पर अन्याय करने की आवश्यकता नहीं है।

इस से आदमी को मरते वक्त भी शान्ति नहीं मिलेगी क्योंकि उस को मरते वक्त इस बात की चिन्ता लगी रहेगी। क्योंकि यह अनसर-टेन्टी (uncertainty) होगी और पता नहीं होगा कि कितना टैक्स लगेगा। इस लिये उस को अनसरटेन्टी में मरना पड़ेगा। क्योंकि करमर्यादा और प्रमाण फायनान्स बिल (Finance Bill) में निश्चित होंगे। स्वर्ग तो वह जायेगा ही पर पृथ्वी पर उस को बद्रुत कष्ट होगा। इस दृष्टि से इन सब बातों को टाल कर इस विषेयक को पास करें इतनी मेरी प्रार्थना है।

Dr. Lanka Sundaram (Visakhapatnam): I am grateful to you, Sir, for giving me this opportunity to intervene in the debate on this Bill at a very early stage. After listening to the eloquent speech of my friend Mr. Deshpande, whose Hindi idiom and eloquence I can appreciate but not emulate, it is rather difficult to proceed with the debate with any sense of reality. And yet, Sir, with your permission, I propose to confine myself specifically to the Bill as introduced in this hon. House and also to the speech made yesterday in introducing this Bill by my hon. friend, the Finance Minister. I believe that this particular Bill has not come a day too soon. (An Hon. Member: Rather late.) In fact the chequered history of this Bill during the past several years is conclusive proof that the aims and objectives of the Government are more or less defeated, and if not actually totally defeated, at least circumvented by certain classes of would-be-assessee who might have been there at one time and who may not be there now or tomorrow.

Shri Gadgil (Poona Central): If they die, their successors will be assessed.

Dr. Lanka Sundaram: I will come to that point of my hon. friend Mr. Gadgil.

An Hon. Member: Sir, if I remember aright, my friend is on the Select Committee. Is it not already the convention that Members of the Select Committee...

Mr. Deputy-Speaker: It is not an inviolable rule. Normally, the rule is that Members who are on the Select Committee will not be allowed to discuss the matter here. But in exceptional cases, like an Estate Duty Bill or this magnitude—it is a very important Bill and not only Members but

people outside are also watching it— whoever can shed light on this important Bill I am prepared to call him. And if any Member thinks that a particular point which he wants to emphasise has been overlooked by this Bill, I am prepared to allow him. Therefore I will treat this as an exception, but it does not mean that I am going to call all the Members of the Select Committee.

Dr. Lanka Sundaram: I thank you, Sir, for your ruling. I stood up in the confidence that on previous occasions the Chair has given permission on issues of this character to Members whose names were put on the Select Committee.

I believe that this particular Bill, that is the Estate Duty Bill, is only a logical extension of social legislation of the type represented by Zamindari abolition, in this country. I always felt that when Zamindari abolition legislation was widely taken recourse to all over the country, the absence of a Bill of this character on the Central Statute Book would indeed be a most unfortunate thing. I was rather heartened yesterday when I listened to the Finance Minister as he referred to the social objective involved in this Bill. Now the entire legislation of all the years of the past quarter of a century does not give me an illustration of a measure with a specific social objective behind it; and to this extent I welcome this Bill in principle wholeheartedly.

As I have said I propose to limit myself to the provisions of the Bill without going much into the ideological or other considerations referred to so eloquently by some of the speakers who have preceded me. Item 87 in the Central List of the Seventh Schedule, Mr. Deputy-Speaker, makes "estate duty on property other than agricultural land" a central subject. Item 48 of the State List of the Seventh Schedule makes estate duty in respect of succession to agricultural land a State subject, with the result that as the Finance Minister said yesterday, a sort of procedure has been taken recourse to so that the Centre can legislate on a uniform basis. The Finance Minister was good enough to say yesterday that all the States constituting the Republic of India, barring West Bengal, Travancore-Cochin and Saurashtra have passed necessary resolutions through their legislatures asking the Government of India to undertake this legislation. Article 252 is very clear on this point. It shall be lawful for Parliament to pass an Act for regulating that matter accordingly, and any Act so passed shall apply to such

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States and to any other State by which it is adopted afterwards by resolution.

I have got some little worry here. I do not take such a tragic view as my hon. friend Mr. Deshpande has taken a few minutes ago, that West Bengal, Travancore-Cochin and Saurashtra may not after all come into the picture. But I do say in the same breath that, knowing as we do the enormous controversy which is now raging all over the country as regards multiple point tax or single point tax—I am referring to the Sales Tax Legislation and also the Bill passed in the last session—it occurs to me, that something more than this permissible consent will satisfy the needs of the country. Because I have got a feeling that if by any chance any of the States, namely West Bengal, Travancore-Cochin and Saurashtra, actually stays out, there will be black patches in this country as far as the enforcement of the legislation now before this hon. House is concerned. Having said this I would like to refer to clause (2) of section I, that this particular legislation extends to the whole of India except the State of Jammu and Kashmir. I recognise that we in this country have got to be extremely careful in referring to any action relating to the affairs of Jammu and Kashmir. I have got here the Constitution Act, Section 370. I think there is a possibility for this hon. House to arrive at some sort of arrangement whereby the proposed legislation for the enforcement of the Estate Duty can be extended to Jammu and Kashmir. I am here to say freely that I am not asking for, nor intending to press for, the deletion of Clause (2) of Section I of the Bill before this House. Article 370(b) (1) runs as follow:

"those matters in the Union List and the Concurrent List which, in consultation with the Government of the State are declared by the President to correspond to matters etc.,....."

Here we have as colleagues in this hon. House six representatives of Jammu and Kashmir. I make a suggestion to them, that on the floor of this House they should come forward with some sort of assurance that the permissible provision contained in Article 370 (b) (1) would be availed of. Because if something like that is not done then there will be two distinct categories of territories in this country, which will be a most unfortunate thing indeed. I quite see that Article 370 is a transitory provision, but still we cannot allow it to continue for ever even in the case of very innocuous non-

political measures like the Bill before us. I believe there are a number of precedents in British parliamentary history which will be of assistance to us. The Members from Ireland when they took part in the old days in the debates of the House of Commons never did so in respect of legislation affecting the whole of the British Isles, but took part in the divisions etc. only concerning Ireland. I am making a suggestion here, with due deference to the Constitution, namely, that our friends from Kashmir should give us an assurance that they will press their Government to come forward with reciprocal legislation based on consultations with the Government of India at Government level in order that Section 1(2), namely, the exemption of Jammu and Kashmir, will not become a stumbling block to the implementation of such a very important measure like the present one, from an economic and fiscal point of view.

Having said this, I propose with your permission to discuss one or two very important points raised in the speech of my hon. friend the Finance Minister. He made a very broad statement yesterday, namely, that as regards capital formation, incentives to production etc., there will not be many difficulties when this Bill is passed into law. Statistical data in this country is extremely nebulous, and there is not much precision about it. Still, such of the statistics as are available at the moment on this aspect of the question which I am raising in this debate are very clear. The public sector of fixed assets excluding transportation are estimated to be of the order of Rs. 1236 crores and the private sector is estimated to be of the order of Rs. 1472 crores. I am making a reference to these estimates for the very valid reason that yesterday in his speech the Finance Minister said that the possible transference of private property to joint stock companies etc. will not be much of a bother for us. In fact, he said that he would welcome such conversion of private property into joint stock companies. I hope I am quoting correctly.

The Minister of Finance (Shri C. D. Deshmukh): Yes.

Dr. Lanka Sundaram: The problem is this. With nearly Rs. 1500 crores of private property stated to be in private hands, there is a distinct possibility of this property being converted into joint stock companies, trusts etc.

Shri C. D. Deshmukh: May I know where these figures are from?

Dr. Lanka Sundaram: Estimates, newspaper reports, etc.

Shri Gadgil: After all they are "guess-estimates"!

Shri C. D. Deshmukh: I was anxious to look them up comprehensively. That is why I asked.

Mr. Deputy-Speaker: I thought they were taken from the National Income Committee Report.

Shri C. D. Deshmukh: That is what I thought also, and I had hoped that he was going to say so, but apparently that is not so.

Dr. Lanka Sundaram: But I believe I have made an attempt to make them as reliable as possible, because any estimate is as good as the other. In fact, I shall be grateful to my hon. friend if he can give the proper estimates, because he is in a better position to give them than a non-official Member. Yesterday, he said that the fiscal and psychological effects of this duty are not damaging to savings and capital formation. I agree with him that everything depends upon the exemption limits and the rates of taxation, and I have no quarrel with him in this respect and propose to say nothing about it on this occasion, because these are matters for the annual Finance Act and I am sure this House will have an opportunity to discuss them at the time of the next Budget, provided this Bill goes through.

I have got here a book written by my hon. and esteemed friend, Shri Gadgil, when he was Minister, in conjunction with Shri Vital Babu, on death duties. I consider that there is a very important statement in it which, with your permission, I should like to read for the benefit of this honourable House. It runs thus:—

"Moreover, it has been the experience of many countries in the world that if the minimum exemption is kept at a sufficiently high level, the revenue-yielding capacity of the duty is great. The main consideration that weighed in the matter of raising the exemption limit from £100 to £2,000 in 1946 in U.K. was that as many as 150,000 out of 200,000 estates which were previously liable, ceased to pay estate duty. The result was that the cost of the exchequer was only £2 million compared with the total yield of estate duty which was over £100 million. The new exemption limit relieved the exchequer of bothersome and costly inquiries and investigations into a large number of small estates. It was estimated that out of the 50,000 estates, which would be still liable for, more than 30,000 would have their liability reduced, and the

imposition on some 7,000 would remain unaltered. The total yield, despite the exemptions and reductions went up to nearly £22 million."

I quoted this passage because unfortunately in his speech my hon. friend yesterday made a reference to the previous Bill in the previous House. I was not quite clear as to what he meant to convey, but this is what he said, and I am quoting from yesterday's debate:—

"Hon. Members will observe that unlike the last Bill the present Bill does not itself contain a provision regarding the minimum exemption limit. Why the last Bill contained such a provision, I am unable to say now...unless it be that it was felt that prescribing a minimum limit in the body of the charging Act itself gives sanctity to it."

I have quoted these two passages in order to bring to the notice of this hon. House the need for some sort of minimum exemption limit being incorporated into the body of the present legislation itself, because to my mind it will give satisfaction to almost every section of the community which is likely to be affected by the legislation.

Mr. Deputy-Speaker: Is there no difference between income-tax and estate duty? A man goes on earning income, but he does not die every year.

Dr. Lanka Sundaram: That is why I said that some sort of fixation of minimum limit that was attempted in the last Bill has been dropped in the Bill, and I would like to have a cogent answer from my hon. friend why this is so.

Yesterday, the Finance Minister said that this particular Bill need not wait till the completion of the enquiry which is likely to be undertaken by the Taxation Enquiry Committee. Last month on the 14th and 15th the Finance Ministers of the country met and I have no possibility of knowing exactly what has happened in that Conference, but such of the Press reports as are available clearly show that the question of incentives to production, capital formation etc. are matters for investigation by the proposed Taxation Enquiry Committee, with the result that anything done in this Bill will have far-reaching effects, and the Government have got to remember this in the context of the work which is to be turned out by that Committee. That is why I was rather surprised to hear the Finance Minister say yesterday that the Taxation Enquiry Committee can go on

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with its work without any reference to the passage of this Bill in this House.

I do not know how much the Finance Minister hopes to get through the implementation of this Bill when it is passed into law. At the moment the total taxation imposed by the Government of India and the State Governments is of the order of Rs. 600 crores—I am talking of the 1950-51 estimates.

Shri Bogawat (Ahmednagar South): Your estimate is too low. It is Rs. 950 crores.

Dr. Lanka Sundaram: I am talking of taxation proper.

This morning I read a report that this particular Bill when implemented would bring Rs. 30 crores a year.

Shri Gadgil: That is a lobby estimate.

Dr. Lanka Sundaram: I do not know what the lobby is and where the estimate came from. I had expected that this particular Bill would bring in certainly a large windfall in order to enable the country to go ahead with planning and development programmes. If it is only Rs. 30 crores, I do not know in what way it is going to be of importance to us in the financial sense to enable us to carry on the programme of development and reconstruction which is estimated to cost about Rs. 2,000 crores in five years.

Shri C. D. Deshmukh: I do not think any estimates can be made in the absence of age limit and exemption limit. It will be dangerous to estimate the yield from the passing of the present charging Act.

Dr. Lanka Sundaram: I am grateful to the Finance Minister. I am aware of that complication.

Mr. Deputy-Speaker: Was not an estimate made by the previous Finance Minister?

Shri C. D. Deshmukh: He made certain assumptions, which assumptions I am not making in advance of the Finance Act.

पंडित अलम् राय शास्त्री: (आजूम्-गढ जिला-पूर्व तथा बलिया जिला-पहिचम) : मगर जब उस का कोई उपयोग ही न मालूम हो कि क्या कर्मदनी होगी, कितनी बचत होगी तो एसे बिल 1 पास करने से भी क्या होगा ?

श्री गाडगिल (पूना मण्ड) : यह तो आपने बन्दूक दे दी है रेंज (range) भी आगे समयानुसार निश्चित किया जावेगा।

Dr. Lanka Sundaram: I quite realise the difficulties of the Finance Minister. That is why I said earlier that it is a matter for the Finance Act. But when piloting a Bill of this character, which has given such a tremendous hope to the country that moneys would become available as a result of its implementation, there must be some sort of an idea behind the mind of the Finance Minister as to what is expected to accrue from this particular tax, as it would be of substantial interest to planning and development which is expected to cost Rs. 2,000 crores in five years. That is the only point I made, Sir.

While on this question I would like with your permission to read another small excerpt from the speeches of one of the predecessors of my hon. friend the Finance Minister—I refer to Mr. Shanmukham Chetty—who in his budget statement in 1948-49 said as follows:

"The United Kingdom budget for 1947-48 discloses that in that country the percentage of direct taxes to the total tax revenue is only 52. This compares very favourably with our tax structure in which with a comparatively poor industrial economy we collect about 51 percent. of our taxes from direct taxes. Another interesting feature of our economy is that as compared with 1937-38 the direct taxes would have increased 8½ times in 1948-49 while indirect taxes would have increased by a little over twice. Considering the relatively undeveloped state of our country, I do not think that anyone could say that the burden of direct taxation is unduly light or there has been any shifting of the burden on the shoulders of the ordinary man."

The purpose for which I have quoted the statement of one of the predecessors of my hon. friend is a simple one. In the debate on the Finance Bill, I had occasion to say that in the two years preceding those during which my hon. friend occupied the seat of Finance Minister, incentives were given through reduction of taxation for developing production and industry. I believe I estimated them to be about Rs. 23 crores in the two financial years preceding the one during which Mr. Deshmukh took over. I agree there were additional over-all taxes to neutralise partly the incidence of the burden. The

point I am making is this. While agreeing that there is still scope for direct taxation in this country, I am most anxious that we should proceed carefully in this respect. I dare say that the Select Committee and the House at appropriate stages will go into most of the points involved in this matter. Here I would like to make only one or two small points.

I am rather nervous about the rule-making powers vested with the bodies to be created under this legislation. Clause 17(4) of the Bill before us this morning gives powers to make rules which must however be placed before Parliament. Clause 74 makes provision only for pre-publication, with a proviso that the rules so made will not be inconsistent with the legislation as such. What is worrying me is this. Under one clause the rules are to be laid before the House; under the other section pre-publication is enough so long as rules are not inconsistent with the main body of the legislation. I think this is a matter which has got to be looked into very carefully indeed.

The other important point I would like to make before I sit down is this. The powers vested with the Controllers particularly with regard to valuation, frighten me in a certain way. Sections 39 and 56 give very wide powers to the officers of the Government for implementation or enforcement of this proposed legislation.

Mr. Deputy-Speaker: Are there no assessors? There is a provision for assessors, I think.

Dr. Lanka Sundaram: There is. There is also a provision for appeals. For example, section 39 reads:

"Subject to the provisions of this Act, the value of any property for the purpose of estate duty shall be ascertained by the Controller in such manner and by such means as he thinks fit and if he authorises a person to inspect any property and to report the value thereof for the purposes of this Act, that person may enter upon the property and inspect it at such reasonable times as the Controller considers necessary."

I only raise this point for one reason, namely that the administration of the Act is something which has got to be looked into very carefully, because I believe that more depends upon the spirit in which this Act is administered, for otherwise, as I said earlier, it will become an engine of repression.

I welcome the principle of the Bill, on which, I am sure, there will not be

much difficulty in this hon. House. But I am most anxious that this attempt at securing social justice and the levelling of inequalities of income must be so proceeded with that the maximum results imaginable are obtained. I quite agree the Finance Minister cannot make an estimate of our probable revenue, but if we are only moving a mountain to find a mouse, and the collections are going to be only Rs. 10 or 15 crores, I do not know in what way it is going to be of advantage to the nation as a whole. I do support the principle of the Bill. I thank you once again for giving me an opportunity, and I think such of the points I have made will merit the attention of the House.

बाबू रामनारायण सिंह (हजारीबाग पश्चिम): उपसभापति महोदय, आप को बहुत बहुत धन्यवाद है कि आप ने मुझे इस बिल पर बोलने के लिये आज्ञा दे दी। मैं यहां यह वायुमंडल देख रहा हूं कि सब लोग इस बिल के समर्थन में बोल रहे हैं। लेकिन मैं इस बिल का घोर विरोध करता हूं। मैं यह भी बता देना चाहता हूं कि मैं कोई पूंजीपति नहीं हूं और मैं पूंजीपतियों के पक्ष में एक बात भी बोलने को तैयार नहीं हूं। किन्तु जैसी हमारी सरकार बनी हुई है इस के पक्ष में भी मैं कुछ कहने को तैयार नहीं हूं।

सभापति महोदय: इस बिल के स्टेटमेंट ऑफ ऑबजेक्ट्स और रीजन्स (Statement of objects and reasons) में यह लिखा हुआ है कि यह बिल इस शर्ज से लाया गया है कि जो बहुत बहुत धनी हैं उन के धन को कुछ कम कर दिया जाय और जिन के पास धन नहीं है उन को दिया जाये।

मेरे जौ कम्पनिस्ट भाई हैं उन का तो यह कहना है कि सब को खाना और कपड़ा मिलना चाहिये और रहने के लिये घर और जमीन मिलनी चाहिये।

बौद्ध रणबीर सिंह (रोहतक) : हम भी चाहते हैं।

बाबू रामनारायण सिंह : आप चाहते हैं, ठीक है, ईमानदार आदमी हैं, लेकिन मेरा तो कहना यह है कि आप की सरकार तो ईमानदार नहीं है। ठीक है, आप ने इतना कहने का साहस तो किया कि आप भी चाहते हैं, लेकिन अगर आप की सरकार भी यही चाहती है तो वह ऐसा बिल या विषेदक क्यों नहीं लाती कि जिस से देश में जितनी सम्पत्ति है या तो सब एक कर दी जाय और जो पैदावार हो सब को खाने और पहनने को दी जाय या एक ऐसा बिल लायें कि जिस से सारी जमीन अथवा सम्पत्ति-घर बार सब को बांट दिया जाय, सारी सम्पत्ति का समान बंटवारा हो जाये और अगर सरकार की ऐसा करने की नीति हो तो फिर इस तरह का एक सीधा सादा बिल लावे। अभी जब हमारे देशमुख भाई से पूछा जाता है कि इस बिल के जरिये कितना पैसा सरकार के पास आयेगा तो उसका जवाब देने में हमारे भाई को कठिनता होती है, उन को पता नहीं लगा है कि हर साल कितने घनी आदमी मरते हैं।

पंडित मुनोजबर दत्त उपाध्याय (प्रताप गढ़ जिला-पूर्व) : आप को पता है।

बाबू रामनारायण सिंह : न मुझे पता है और न इस का पता रखने की जरूरत है।

अभी उस रोज जब हमारे देशमुख साहब बजट स्पीच दे रहे थे तो उन्होंने कहा था कि उन को एक ऐसा आदमी मिल गया है जो सरकार की मदद के लिये हर साल पांच रुपया भेजता है। मैं यह अच्छी तरह जानता हूं कि जैसी सरकार है और जिस तरह से सरकार का खर्च होता है, उस को देखते हुए, कोई भी आदमी खुशी से सरकार को एक पैसा भी देने के लिये तैयार नहीं होगा, यह बात दूसरी है कि देशमुख साहब ने एक

आदमी ऐसा स्वेच्छा लिया है जो उन की हर साल पांच रुपया देता रहेगा।

आप जानते हैं कि हम लोगों ने महात्मा गांधी की रहनुमाई में किस तरह आजादी की लड़ाई लड़ी और महात्मा जी ने एक करोड़ रुपया जनता से जमा किया और हर साल हम लोग रुपया जमा करते थे और जिन लोगों के बारे में कहा जाता है कि उन्होंने इनकम टैक्स नहीं बदा किया और इनकम टैक्स से बचने के लिये अपनी सही सही आमदनी का हिसाब छुपाया, ऐसे लोग जो सरकार को पैसा नहीं देना चाहते, उन लोगों से भी हम लोग रुपया कांग्रेस का काम करने के लिये लेते थे, और वह खुशी से हम को देते थे। मैं चाहता हूं कि सरकार और हमारे देशमुख साहब इस बात पर विचार करें कि वह लोग देश की आजादी की लड़ाई में तो चन्दा देने के लिये तैयार होते थे और हम को रुपया देते थे, लेकिन वही लोग आज क्यों ब्लैक मार्केट (Black Market) करते हैं, और इनकम टैक्स से बचते हैं। जैसा मैं ने पहले कहा वजह यह है कि आज टैक्सों की भरमार है और टैक्सों के मारे देश के नाकों दम हो रहा है, एक टैक्स हो तो बतलाया जाय उदाहरण के लिये अभी ऐप्री-कल्वर इनकम टैक्स को लीजिये। पूंजीपति और व्यापारी लोगों पर यह कह कर कि यह बहुत रुपया पैदा करते हैं, उन पर टैक्स लगा दिया और अब तो किसानों पर भी सरकार ने टैक्स लगा दिया है। मैं भी एक किसान हूं मुझ पर भी शलती से टैक्स लगाया गया था। इन टैक्सों के अलावा सरकार ने सेल्स टैक्स (Sales Tax) भी लगाया है। क्या कहा जाय पब्लिक का टैक्सों के मारे नाक में दम है। जहां देखिये वहीं टैक्स लगा हुआ है। अगर भली और ईमानदार सरकार हो तो किसी को

उस को टैक्स देने में दिक्षित और हिचकिचाहट नहीं होगी। क्योंकि वह पैसा तो देश के हित में खर्च किया जायेगा, लेकिन इस सरकार का तो पैसा बस मिनिस्टर, डिप्टी मिनिस्टर और पार्लियामेंटरी सेक्रेटरी दनादन बढ़ाते जाना हो गया है और अब उन की तादाद ३९ तक पहुंच गई है और अगर यही रफतार जारी रहे तो वह दिन दूर नहीं है जब जितने कांग्रेस के सदस्य हैं, वह सब के सब मिनिस्टर हो जायें। उपसभापति महोदय, यह तरीका देश का पैसा खर्च करने का नहीं है और इसी कारण आज सरकार को पब्लिक से पैसा मिलने में दिक्षित हो रही है, अगर सरकार में तनिक भी ईमानदारी होती तो यह हालत न होती। हम को ऐसा वायुमंडल इस देश में पैदा करना होगा कि जिस से लोग यह समझने लगें कि सरकार को पैसा देना धर्म है और कर्तव्य है। ऐसा वायुमंडल इस देश में लाना होगा जिस से पब्लिक सरकार को टैक्स ठीक अदा करे और यह तभी होगा जब वह यह समझेगी कि वह पैसा देश के हित में सरकार द्वारा खर्च किया जायेगा। आज जिस तरह से सरकार पैसा खर्च कर रही है, उस को देखते हुए मैं यह प्रचार करने के लिये तैयार हूं कि इस गवर्नरमेंट को एक पैसा देना भी पाप है। उपसभापति महोदय आप भी कराची कांग्रेस के अवसर पर मौजद थे, टंडन जी और हम सब लोग भी थे, शान्द हमारे देशमुख भाई नहीं थे, वहां पर हम ने यह निश्चय किया था कि आजाद भारत में ज्यादा से ज्यादा बेतन पांच सौ रुपये होगा, ऐसा कांग्रेस का ऐलान था। मैं पूछना चाहता हूं कि वह कांग्रेस का ऐलान कहां गया और हमारे टंडन जी क्या कर रहे हैं? आज क्या हो रहा है? किसी की दस हजार और किसी की पांच हजार रुपये मासिक दिया जा रहा है और इस देश को लूटा जा रहा है। उपसभापति

महोदय, मुझे माफ़ करें, लेकिन मुझे यह कहते हुए बड़ा दुख होता है कि आज की सरकार देश को लूट रही है, मैं यह किसी को व्यर्थ में बदनाम करने अथवा उस की निन्दा करने के लिये नहीं कहता लेकिन मुझे ऐसा लगता है कि जिस तरह से अंग्रेजी सरकार लुटेरी थी, उसी तरह यह आज की सरकार भी बिल्कुल लुटेरी सरकार सांचित हो रही है ऐसा मैं दिल से कहता हूं। कोई गुस्से में आकर नहीं कह रहा हूं कि यह सरकार बिल्कुल लुटेरों की सरकार बनी हुई है, लूटें, बांटे और खायें, बस यही उस के सामने रहता है।

Shri Altekar (North Satara): Sir, I rise to a point of order. What has this discussion to do with the Estate Duty Bill as such which is before the House?

Mr. Deputy-Speaker: He evidently wants to say that if the expenditure is cut down there may be no need for an estate duty. But we are not entering into a general discussion of the Finance Bill and I suggest that as far as possible the hon. Member may be a little more relevant.

बाबू रामनारायण सिंह : उपसभापति महोदय, जैसी आप लोगों की राय होगी और जैसी आप की आज्ञा होगी, उस के तो मैं मान लूंगा, लेकिन मैं भी यह जानता हूं कि जब यहां पर टैक्सेशन की बात चल रही है, सरकार की तरफ से एक नया टैक्स लगाने की बात आती है, तो मैं इस पर बोल सकता हूं कि इस सरकार को टैक्स देना ही नहीं चाहिये। और मैं समझता हूं कि मैं ने जितनी बातें अब तक कही हैं, सब ठीक और समयानुकूल हैं, लेकिन अगर आप कहेंगे कि न बोलो तो मैं नहीं बोलूंगा।

उपाध्यक्ष अहोदय : बोलिये, बोलिये, लेकिन इतने बीरे बीरे नहीं।

बाबू रामनारायण सिंह : अभी इस बिल के समर्थन में बोलते हुए कुछ भाइयों ने बताया कि इस बिल के पास हो जान से कितनी आमदनी होती । मैं उस के बारे में नहीं कह सकता हूं, कुछ लोगों ने बताया कि इस प्रकार का कानून कनाडा व इंगलैण्ड में पान हो गया है, मैं उन से कहूं कि यहां की सरकारें ईमानदार हैं और वह देश का भला चाहने काली हैं, इसलिये ऐसी सरकार को जितना पैसा मिले, ठीक है ।

बौ० रमबीर सिंह : उस सरकार के खिलाफ आप लड़े क्यों थे ?

बाबू रामनारायण सिंह : उसे तो खत्म कर दिया ।

बौ० रमबीर सिंह : उसे तो आप ईमानदार मानते हैं ।

बाबू रामनारायण सिंह : हम लड़े थे अपने देश के लिये लेकिन दुर्भाग्यदान ऐसी सरकार आ गई तो क्या करें । लेकिन जिस सरकार के खिलाफ लड़े थे उस को तो खत्म कर दिया और आगे चल कर इस सरकार को भी खत्म कर देंगे । वह तो दूसरी बात है । लेकिन मैं इतना कहूंगा कि अगर यह लोग बिल्कुल गलत रास्ते पर हैं लेकिन अपने ही तो हैं ।

उपसभापति महोदय, हमारे देश में एक त है, शायद इधर भी होगी, जिस को कंठहा भा महाब्राह्मण कहते हैं । उस महा ब्राह्मण को कभी खाने पीने के लिये निमन्त्रण नहीं मिलता । हिन्दू समाज में किसी उत्सव के अद्यत पर भी उस को नहीं बुलाया जाता ।

बी० इयलनमदन लक्ष्मण : मगर आते जरूर हैं ।

बाबू रामनारायण सिंह : उन को धोड़ा बहुत दे दिया जाता है पर उन को बुलाया नहीं जाता क्योंकि उन का किसी के यहां जान अपशमन माना जाता है । तो उन की जरूरत उस समय होती है जब कोई हिन्दू मर जाता है और श्राद्ध आदि होता है । उस समय कंठहा आता है ।

अब यह कहा जा सकता है कि इस का साइकालाजीकल इफेक्ट (Psychological effect) बहुत बुरा होगा । जब एक धनी आदमी मरेगा तो सरकार के आदमी उस के पांच पहुंचेंगे ।

वित्त राज्य-मंत्री (बी० थार्गी) : मरने के बहुत दिन बाद पहुंचते हैं ।

बाबू रामनारायण सिंह : तो जिस तरह कंठहा बिना काम नहीं चलता उसी तरह किसी किसी परिस्थिति में सरकार भी कंठहा का तरह पहुंच जाना करेगी । तो मैं अपने भाई लोगों से कहना चाहता हूं कि जब सरकार को और अन्य तरह से रुपये नहीं मिलने दाले हैं तो रुपया लेने के लिये कंठहा का काम नहीं करना चाहिये और कंठहा की सरकार बनने का अभिलाषा नहीं करनी चाहिये । यह बात अच्छी नहीं है ।

उस के बाद मैं आप से कहूंगा कि जब सरकार कोई टैक्स लगाती है तो सब से पहली बात यह होना चाहिये कि सरकार को अपना खर्च भी तो कम करना चाहिये । अगर सरकार खर्च कम करेगी तो उस के पास अपने काम के लिये काफ़ी टैक्स हैं । अभी सरकार को लगभग चार अरब रुपया मिलते हैं । अगर अन्दरूनी से खर्च किया जाये तो आज आधा खर्च ही म़कता है । तो अगर खर्च कम किया जाय तो सरकार के पास काफ़ी रुपया ही जायेगा और इस प्रकार के घृणित विल को लाने की आवश्यक रहती रहती रहती रहती ।

इसी के साथ साथ में यह भी कहुंगा, जैसा कि मैं ने पहले भी कहा था, कि अगर सरकार देश के हित का काम करे तो लोगों को उसे पैसा देना चाहिये। लेकिन मेरा असली विरोध इसीलिये है कि इस सरकार के अवहार और खर्च से तो यही मालूम होता है कि यह सरकार जनता के लिए नहीं है। मैं ने पहले पूछा था कि प्रदेशों को कितने रुपये मिलेंगे तो कहा गया कि यहां पर प्रादेशिक सरकारों की बात क्या करते हैं। उपसभापति महोदय, यह कहा जाता है कि यह टैक्स लगा कर बंगाल को रुपया देंगे। लेकिन बंगाल में रुपया कैसे खर्च होता है यह कहना यहां पर आवश्यक भी है और प्रासंगिक भी है। शायद बंगाल में केवल १२ या १३ जिले हैं और मिनिस्टर कितने हैं? ३२। उपसभापति महोदय, तो यह किस तरह से खर्च किया जा रहा है। एक एक जिले पर तीन तीन मिनिस्टर हैं। उपसभापति महोदय, आप भी पहले से हैं और हम भी हैं। हम देखते थे कि अंग्रेजों के समय में ६ मैम्बर होते थे और उन के ६ सेक्रेटरी होते थे और काम बहुत सुन्दर चलता था। इसलिये वह लोग अगर जगदा लेते थे तो वह अखरता भी नहीं था।

Mr. Deputy-Speaker: Are we going into the entire administration now and say that there are so many departments and so many Ministers? The Hon'ble Member may indicate that this taxation measure is unnecessary and then say that there are other means of providing income to the Government. That is only the basis but he may also refer to the other thing, social equalisation, not allowing one man to aggrandise or to have so much property. For bringing this Bill therefore we cannot go into various details. I think enough has been said on this. If the Hon'ble Member has any other things to refer to so far as the Bill is concerned, the principle or the provisions of the Bill, he may do so.

बाबू रामनारायण सिंह : उपसभापति महोदय, यह तो विषय दैसा है कि इस पर

बहुत बातें कही जानी हैं लेकिन अगर आप कहेंगे तो मैं वैसा नहीं कहूंगा लेकिन इस पर बहुत बोलना है और बोलना चाहिये। उपसभापति महोदय, यह लोग तो मौज करते हैं। क्या हम लोगों को बोलने भी नहीं दीजियेगा? मैं थोड़ा समझ और लगा।

Mr. Deputy-Speaker: The Hon'ble Member may resume after lunch.

The House then adjourned for Lunch till Half Past Two of the Clock.

The House re-assembled after Lunch at Half Past Two of the Clock.

[MR. DEPUTY-SPEAKER in the Chair].

बाबू रामनारायण सिंह : उपाध्यक्ष महोदय, अब मैं अधिक समय तो नहीं लूंगा लेकिन थोड़ा और भी कह देना आवश्यक है। एक बात यह है कि अभी हमारे अर्थ मंत्री जी तो हैं नहीं, इसलिये उन की जगह हमारी बात कौन सुनेगा।

एक माननीय सदस्य : श्री कृष्णमाचारी हैं।

पंडित ठाकुर दास भार्मद (गुडगांव) : ऐसी बात तो आप रोज़ ही कहते हैं, इस में क्या है?

उपाध्यक्ष महोदय : यह लोग हैं, सुनते हैं। आप की बात सुन भी रहे हैं और लिख भी रहे हैं।

बाबू रामनारायण सिंह : ठाकुर दास जी कहते हैं कि ऐसी बात तो मैं रोज़ ही कहता हूं, लेकिन उस से होता क्या है। तो होता होया नहीं होता हो, लेकिन जब ऐसी घटना होती है तो कहना ही पड़ता है।

[बाबू रामनारायण सिंह]

उपाध्यक्ष महोदय, मैं कह रहे था और मेरे कहने का मतलब था कि इस तरह का बिल सरकार को नहीं लाना चाहिये । मैं यह भी कहे देता हूँ कि इस तरह का बिल, इस तरह का विषेयक इस सरकार को लाने का कोई हक्क भी नहीं है । यहां अभी इस तरह का बिल लाया गया है कि जिस से सरकार को आमदनी होगी । तो सरकार की तरफ से यह कहना भी बहुत चर्चा है कि कितने आदमियों पर यह टैक्स लगेगा । यह तो हो सकता है कि ठीक ठीक संख्या तो यह नहीं दे सकते लेकिन अन्दाजन संख्या तो इन को देनी चाहिये । फिर इस के साथ साथ यह भी कहना चाहिये था कि इस से कितनी आमदनी होगी । फिर जो आमदनी इस बिल से होगी वह किस मद में खर्च होगी यह बात अगर वह कह देते तो उन का कुछ हक्क इस बिल को लाने का हो सकता था ।

उपाध्यक्ष महोदय, इस बिल के संक्षण ३ या ४ में है कि एक डिपार्टमेंट बनेगा, फिर बोर्ड बनेगा, कंट्रोलर ऑफ ऐस्टेट्स ड्यूटी (Controller of Estates Duty) होगा, वैल्युएशं (Valuers) होंगे, इस तरह से यह सब लोग हो जावेंगे । तो जो रुपये लोगों से बसूल होंगे, जो डिपार्टमेंट बनेगा उसी पर सब रुपया खर्च हो जायेगा तो मैं पूछ सकता हूँ और हर एक व्यक्ति पूछ सकता है कि उस दशा में इस तरह के टैक्स लगाने की क्या जरूरत है ? सरकार का स्थान हमारे देश में क्या है ? वह हमारे देश की मैनेजर है, हमारे मूल्क की मैनेजर है । जो हमारे देश की सम्मिलित शक्ति है, सम्पत्ति है, इस का उस को प्रबन्ध करना है । फिर यह प्रबन्ध किस के हक्क में, किस के हित में, करना है ? तो यह प्रबन्ध समाज के हित में, लोक हित में करना है । अगर ऐसा नहीं हो तो फिर जिस तरह से अभी तक

बल रहा है, भुक्ते यह कहने में दुःख मालूम होता है और लज्जा मालूम होती है, और उन को शायद सुनने में भी बुरा मालूम होता है, उस प्रबन्ध से तो ऐसा मालूम होता है कि वह प्रबन्ध अपने हित में कर रहे हैं । तो मेरे कहने का मतलब यह है कि कम से कम यह तो पक्का हो जाना चाहिये कि कितना रुपया होगा और किस मद में खर्च होगा । यह तो इन को बताना चाहिये और अगर यह ऐसा नहीं बताते या नहीं बताना चाहते तो इस तरह का बिल भी इन को नहीं लाना चाहिये ।

सब कोई जानते हैं कि स्विटजरलैंड में यह नियम है कि जितने महत्वपूर्ण कानून होते हैं तो वहां प्लीबीसाइट की तरह हर एक आदमी से बोट ले लिया जाता है । तो मैं तो दावे के साथ कह सकता हूँ कि स्विटजरलैंड की तरह अगर यह बिल प्रकाशित किया जाय और जितने इस देश के बाशिन्दे हैं सब से पूछा जाय तो शायद दस आदमी भी इस के पक्ष में बोट नहीं देंगे । कांग्रेस वालों को छोड़ दीजिये, क्योंकि यह लोग तो हुक्म के ऊपर चलते हैं इसलिये इनके बारे में तो यथादा शक नहीं है कि यह किसर बोट देंगे । लेकिन इन लोगों के अलावा जो कांग्रेस पार्टी में हैं या नेहरू जी के हुक्म में हैं इन लोगों के अलावा अगर दूसरों से पूछा जाय तो शायद उन में से दस बोट भी उन को नहीं मिलेंगे ।

पंडित ठाकुर दास भानुवंश : आप शायद उधर की पार्टी के लिये कह रहे हैं, वह तो बहुत यथादा इस बिल के हक्क में हैं ।

बाबू रामनारायण सिंह : यह तो मेरे कहने का मतलब नहीं है कि खाली कांग्रेस या नेहरू जी ही गलती करते हैं, इधर के नहीं करते हैं । ये भी गलती करते हैं । तो मेरा कहना यह है कि इस के लिये एक वायुमंडल

होना चाहिये, इस के लिये प्रचार किया जाय और प्रचार करने के बाद जैसी देश की राय हो बंसे देश के हित में काम किया जाय। यह सब को याद रखना चाहिये कि यह देश के हित में हो, खाली सरकार के ही हित में न हो।

अब यह सवाल है कि यह टैक्स किस रेट (rate) से लगेगा, तो संक्षेप ३४ में कहा जाता है कि इस के लिये भी प्रिलियामेंट कानून बनावेगी। यह कानून तो बन ही रहा है। तो फिर आज क्यों नहीं कह देते कि इस रेट से आप लगावेगे। यह कह देना तो बिल्कुल ज़रूरी था। फिर उस के साथ यह भी बात है कि किसी को आप छूट देंगे, या यह कि किसी को छूट देंगे भी या नहीं। हर एक आदमी पर टैक्स लगेगा या जो बहुत धनी लोग हैं, दस बीस लाख जिन की पूँजी है केवल उन पर ही यह टैक्स लगेगा, या हर एक आदमी पर यह टैक्स लगेगा, यह भी तो निश्चित कर देना चाहिये। इस के बारे में शायद ऐसी बात है कि हर साल फायनेन्स बिल में यह बारें तय की जायेंगी। तो इस से हर साल जो फायनेन्स बिल पेश होगा, जब वह समय आवेगा तो उस समय सारा देश ताकता रहेगा, कि इस साल देशमुख साहब या जो इन के उत्तराधिकारी होंगे, किन को वह छूट देते हैं या किन को नहीं देते हैं। सारा देश एक दम से ससपेंस (suspense) में रहेगा। ज़रूरत होने पर तो देश को हर तरह का कष्ट उठाना पड़ता है और उठाना चाहिये। लेकिन बिना ज़रूरत कष्ट उठाना या देश को कष्ट देने का क्या मतलब है। इस तरह के काम करने की क्या ज़रूरत है। बहुत से काम हैं जिन को करना ज़रूरी है, फिर ऐसे बेकार कानून बनाना और देश के लोगों को तकलीफ़ देना, यह काम नहीं करना चाहिये।

उपाध्यक्ष महोदय, यह सब कोई जानते हैं कि सरकार का मतलब यह है कि वह देश के हित के लिये, देश की रक्षा के लिये होनी चाहिये। कानून भी इसी मतलब से बनाये जाते हैं। लेकिन यह इस तरह जैसे एक भाई ने कहा कि इस को इंजिन आफ आप्रेशन (engine of oppression) नहीं होना चाहिये। ऐसी कोई चीज़ दुनिया में नहीं है कि जिस में दोनों पक्ष न हों, भले और बुरा। भर्तृहरि ने किसी स्थान पर कहा है :

“न जाने संसारः किऽमृतमयः किं विषमयः

यदि दोनों पक्षों को देखा जाय तो उल्टी बातें मालूम होती हैं। एक तरफ भलाई देखते हैं तो ऐसा मालूम होता है कि ऐसा होना चाहिये। अगर बुराई की तरफ देखते हैं तो पता लगता है कि इतनी बुराई भी इस में हो सकती है। तो कानून के बारे में यथासम्भव यह तो कोशिश करनी चाहिये कि बुरे से बुरे आदमी के हाथ में पड़ करके भी इस से किसी का बुरा न हो सके, किसी पर दबाव न डाल सके, किसी पर जुल्म न कर सके। लेकिन इतनी बड़ी उम्म हो गई, अभी तक तो उपाध्यक्ष महोदय, शायद ऐसा न कोई कानून में देख रहा हूँ और न ऐसी कोई सरकार देख रहा हूँ कि जिस के ज़रिए लाभ हो या लाभ के लिए चेष्टा की गई हो। कोशिश ऐसी करनी चाहिये कि कानून इस ढंग का बने जिस के ज़रिये किसी को धक्का न पढ़ना चाहिये जा सके, लेकिन वह नभी मुमकिन हो सकता है कि जब सरकार ईमानदार व सच्ची हो और देश तथा जनता का भला चाहने वाली हो। तलबार अगर आप किसी भले आदमी के हाथ में दे देते हैं, तो उस के ज़रिये बहुतों की रक्षा होगी, लेकिन अगर ही तलबार किसी पाजी आदमी के हाथ में

[बाबू रामनारायण सिंह]

रख दें तो यही तलवार बहुतों का घात करने वाली सिद्ध होगी। इसी तरीके से कानून की बात है, अगर कानून को चलाने वाले भले आदमी हुए तो बहुतों को लाभ भी हो सकता है और अगर बुरे आदमियों के हाथ में कानून चलाने का काम चला गया तो सिवाय जुल्म और ज्यादती के उस कानून से कोई लाभ होने की आशा नहीं है। मैं चाहता हूँ कि देशमुख साहब इस पर अच्छी तरह से विचार करेंगे और जब सिलेक्ट कमेटी में यह बिल जा रहा है तो उस पर साफ साफ विचार होना चाहिये और फायदे से बिल अथवा बोर्ड पर छोड़ देना उचित न होगा और मैं आप को यह सलाह दूँगा कि यह बहुत महत्वपूर्ण कानून टैक्स के बारे में आप बनाने जा रहे हैं इस से भला भी हो सकता है बुरा भी हो सकता है। जब तक आदमी जीता है, उस से कितने ही टैक्स लिये जाते हैं, चलने पर टैक्स, पीने पर टैक्स और खाने पर टैक्स, ग्रज हर चीज पर उस से टैक्स लिया जाता है। अब उस से मरने पर भी टैक्स लिया जायेगा, लेकिन अगर वह मरेगा नहीं तो टैक्स कहाँ से मिलेगा ?

उपाध्यक्ष महोदय : मरने वालों के साथ उन की जो जमीन और प्राप्तरटी आदि होती हैं, वह तो उन के साथ नहीं उठ जाती है।

बाबू रामनारायण सिंह : नहीं, वह तो पीछे रह ही जाती है, लेकिन कहने को तो रह ही जाता है कि मरने पर डेय ड्यूटी टैक्स लगेगी, आदमी जब मरेगा, तब टैक्स लगेगा, जिन्दा रहने पर तो टैक्स का कोई हिसाब ही नहीं।

Mr. Deputy-Speaker: There are a number of other hon. Members wishing to speak. If there is any new argument, it may be mentioned.

बाबू रामनारायण सिंह : मैं यही चाहता हूँ कि इस बिल पर खूब ठीक तरह से विचार किया जाय और अगर इस को मुलतबी करने के लिये सब लोग राजी हो जायें तो इस को अभी से गिर कर दिया जाये। मेरी अपनी समझ में तो न इस तरह के बिल की जरूरत है और न ऐसा बिल लाने का सरकार को कोई हक्क ही है, लेकिन अगर यह बिल सरकार को पास ही करना हो, तो इस को ऐसा सुन्दर और ठीक बनाय जिस से किसी को दुःख न पहुँचे और इस तरह जो पसा मिले, वह खाली सरकार ही न खा जाये, बल्कि वह गरीबों को भी पहुँचे। अगर रुपग्रामपंचायतीकारी से लेते हैं तो वह गरीबों को भी पहुँचाया जाय, यह नहीं कि सरकार सब हड्डप कर जाय। यह नहीं कि सरकार जो काफ़ी मोटी है वह गरीब और अमीर दोनों से रुपया बसूल करे और अकेली उस को हड्डप कर और ज्यादा मोटी हो जाये। इससे देश को कोई लाभ नहीं पहुँचने वाला है। बस मैं इतना ही कह कर अपनी बात को खत्म करता हूँ और आप से मेरी यही मिश्नेट है कि इस को पास करने में जल्दी न करें, वरन् इस पर पहले खूब सोच विचार कर लें, तब पास करें।

Shri Ramachandra Reddi (Nellore): At the outset, I would like to examine the constitutional propriety of bringing a Bill of this type into this House. In the Statement of Objects and Reasons, in Clause 2(1) it is stated that:

"When the earlier Bill was drafted, the Centre had no jurisdiction to legislate in respect of agricultural land, but now some States have passed the necessary resolutions under article 252 of the Constitution, and the Bill therefore applies also to agricultural lands in such States."

But, I am sure, Sir, that article 252(1) of the Constitution does not cover

agricultural property. Article 252(1) says:

"If it appears to the Legislatures of two or more States to be desirable that any of the matters with respect to which Parliament has no power to make laws for the States except as provided in articles 249 and 250 should be regulated in such States by Parliament by law, and if resolutions to that effect are passed by all the Houses of the Legislatures of those States, it shall be lawful for Parliament to pass an Act....."

But the subject matter of article 252 is restricted and modified by article 269. Article 269 (1) says:

"The following duties and taxes shall be levied and collected by the Government of India but shall be assigned to the States in the manner provided in clause (2), namely:—

(a) duties in respect of succession to property other than agricultural land;

(b) estate duty in respect of property other than agricultural land."

Any legislation regarding agricultural land or duties thereon can be undertaken only by State Legislatures: It is provided neither in the Union List nor in the Concurrent List. Even in the Union List, it is specifically noted under Item No. 87,

"Estate duty in respect of property other than agricultural land."

So, Parliament can bring in a measure about estate duty in respect of property other than agricultural land. So, I think even though the State Legislatures have passed resolutions under article 252, such resolutions can cover only such properties which are not agricultural, and therefore, I think, Sir, this matter has to be further examined.

Mr. Deputy-Speaker: Then, what is the object of article 252 there? If it relates only to any properties in the Union or Concurrent List, article 252 is unnecessary. Under article 269, it is the normal power of the Parliament to levy estate duty, to be assigned to various provinces, other than duty on agricultural land—that is specifically provided for in the State List. Even with respect to those matters in the State List, special powers are given in case of an emergency under article 250, and under article 249 with respect to those matters in the State List in the national interest. This is a residuary one under article 252 that if the States want, as the agent of the States, this legislation may be passed by Parliament for the purpose of uniformity.

Shri Ramachandra Reddi: My contention, Sir, is that article 252 does not cover agricultural land.

Mr. Deputy-Speaker: What does it cover?

Shri Ramachandra Reddi: Any property other than agricultural land.

Mr. Deputy-Speaker: That is so under article 269.

Shri Ramachandra Reddi: In article 269, it is specifically stated that the Central Legislature cannot take up anything in relation to agricultural land.

Mr. Deputy-Speaker: Leaving that alone, we will assume.....

Shri Ramachandra Reddi: I am just dwelling upon agricultural land only. That is why I am putting it in that form. I am only suggesting that this matter may be further examined by the Legal Department, if it has not been already examined.

Mr. Deputy-Speaker: Very good.

Shri Ramachandra Reddi: On that account, I am not opposing.....

Shri V. P. Nayar (Chirayinkil): On a point of information, is there any definition of agricultural land anywhere?

Shri Ramachandra Reddi: There seems to be.

Mr. Deputy-Speaker: The hon. Member may go on. I am not here to find out various things.

Shri Ramachandra Reddi: Though there might be no statutory definition of agricultural land, everyone knows that land in which agricultural operations are carried on, is agricultural land.

Shri S. S. More (Sholapur): What are agricultural operations?

Shri Ramachandra Reddi: I therefore feel that if the Bill had been brought forward in the shape that it had assumed when it emerged out of the Select Committee in 1948, there would have been absolutely no difficulty. Yesterday while introducing the subject for discussion in this House, the hon. Finance Minister has tried to clear several of the doubts that have been raised in the Press about this Bill. Though he has tried to cover several of them, there are still several more that have to be properly examined. This Act might be a good Act, but I am doubtful about the fruitfulness of this Act, because all over the States, there is an immense activity going on for the reduction of agricultural property by way of additional taxation, by way of the threat of re-distribution of

[Shri Ramachandra Reddi]

land, and so on and so forth. As a result of that, in several States, the agricultural property is getting disintegrated. Property is being divided, and the so-called immovable property is trying to move itself out from certain hands. It is therefore futile, I should think, that an Act of this type should be brought before this Legislature at this stage. You are also aware of the fact that in several States, the estates' abolition has taken place. Zamindaries have been abolished, and Inamdaris also are likely to be abolished very soon; with the threat of further taxation on land and the question of redistribution of land, several people are separating their properties. So, when the property is getting dwindled, there is no possibility of raising that amount of taxation or duty over them as is expected by the hon. Finance Minister. It would have been desirable if the Government had waited until the Taxation Inquiry Committee and the Finance Commission had reported and given their findings. In the new changes that have taken place recently in the agricultural sector, perhaps the Taxation Inquiry Committee and the Finance Commission might hold a different view, different from what is being held by the Government today.

Then, we have been told that in several other progressive countries, estate duties have been levied and for decades together they are being collected, and that the Acts there are working successfully. But we have to take into consideration the social as well as the legal structure of our society here before we adopt the laws of other nations or countries. In India properties are mainly partible. When the properties are partible easily, there is every possibility of properties being divided very quickly with the result that a measure of this type would be of no use. One could have easily waited until the Hindu Code Bill had been introduced, and passed by this House. There are certain institutions which hold a large agricultural property like religious endowments or other endowments. There is no death to Divinity, and as such, such properties cannot pass hands, and therefore no duties can be levied in that sector. In a State like Madras, nearly one-third of the bigger estates are in endowments. The number of other bigger estates—by bigger I mean estates having an assessment of Rs. 1,000 or more—was only about 500 or 600 in 1947. Between 1947 and 1952, most of these estates have been already separated. As I have already mentioned, the Zamindaries have been abolished. I wonder why this great solicitude on the part of the Central Government

should be there towards the State Governments. This legislation is intended to help the finances of the State Governments primarily, and for that purpose they want to have a uniform taxation measure on estates. The States can naturally look after themselves, and they can know also what exactly the position is, as they are better equipped with the necessary information and statistics as regards the utility or futility of a measure like this. So this solicitude on the part of the Central Government seems to be ununderstandable.

There are several other details that have to be closely discussed in the Select Committee, and I therefore do not want to cover them at this stage.

चौ० रणबीर सिंह : उपाध्यक्ष महोदय, मैं इस विषेयक का समर्थन करने के लिये खड़ा हुआ हूँ। इस लिये नहीं कि मुझे शौक है कि मरने वालों के ऊपर कोई टैक्स लगा दिया जाये, या इसलिये कि टैक्स लगाने का हमें शौक है। टैक्स लगाना किसी सरकार के लिये भी बड़ी दुःखदायक बात होती है, खास तौर पर जहाँ पंचायती राज्य हो वहाँ तो इस के स्थितानुकूलीय काफी आवाज़ उठने का डर होता है। लेकिन इस के साथ साथ हमें इस देश को आगे ले जाना है। मैं बहुत ज्यादा बातें इस सिलसिले में नहीं कहना चाहता। लेकिन बाबू रामनारायण सिंह ने एक बात शुरू में कही थी कि वह किसान हैं, मैं भी उसी नाते से एक बात कहना चाहता हूँ, और वह यह कि यहाँ पर इस देश के अन्दर १०० साल से विदेशियों का राज्य रहा। इस असें में जो खेती की तरक्की के लिये पानी बढ़ाने का खर्च किया गया वह अन्दाज़न १५० करोड़ है, और आज की कीमत में वह ५०० करोड़ के करीब पहुँचता है। लेकिन इन आने वाले पांच सालों में खेती के लिये पानी बढ़ाने की जो स्कीम है उस के कपर जो खर्च किया जाने वाला है वह ६०० करोड़ से भी ऊपर होगा। तो १०० साल का जो काम है उस को हम पांच साल में

करना चाहते हैं। मगर हमारी सरकार के पास काई ऐसा जादू का डंडा तो है नहीं जो इस काम को पूरा कर दे। उस काम के लिये कुदरती बात है कि रूपया चाहिये और रूपये के लिये हमें ज़राय तलाश करने हैं। तो जहां और कोई तरीके हो सकते हैं वहां यह भी एक तरीका है।

[MR. SPEAKER in the Chair]

इस बिल का जहां में समर्थन कर रहा हूं, उस के साथ साथ में एक दो सुझाव भी देना चाहता हूं सेलेक्ट कमेटी के लिये ताकि वह इस पर गौर करे। पहली बात तो यह है कि जहां आप मरने वालों पर टैक्स लगा रहे हैं वहां अगर आप चाहते हैं कि इस टैक्स की चोरी न की जाये तो जायदाद के ट्रान्सफर (transfer) पर भी टैक्स होना चाहिये क्योंकि प्राप्ती दो ही कामों के लिये ट्रान्सफर की जायेगी। यां तो इस लिये कि लोग टैक्स की चोरी करना चाहते हैं या इस लिये कि वह लैविशली (lavishly) खर्च करना चाहते हैं। तो हम जब एक तरफ उन भाइयों को टैक्स कर रहे हैं जो अपना रूपया बचा करके और देश के दूसरे उत्पादन में लगा कर देश की तरक्की करना चाहते हैं, तब जो अपनी जिन्दगी में फुजूलखर्ची करके सारा रूपया खराब कर रहे हैं उन के ऊपर टैक्स लगना तो बहुत ज्यादा ज़रूरी है। जहां तक चोरी का ताल्लुक है इस देश के सम्पत्ति के मालिकों के लिये यह कोई नई चीज़ नहीं है। हमारे त्यागी जी जब से बज़ीर बने हैं उन्होंने इन्कम टैक्स का करोड़ों रूपया उन लोगों से बरामद किया है और कर रहे हैं जिन्होंने इस की चोरी की थी।

अगर फिर आप एक कमीशन बनाना चाहें या फिर एक त्यागी जी जैसा बजीर बनाना चाहें तो बात दूसरी है कि आप

उन की सम्पत्ति ट्रान्सफर करने पर टैक्स न करें। वरना टैक्स तो आप को लगाना ही होगा।

एक और बात में बाबू रामनारायण सिंह जी के सिलसिले में कहना चाहता हूं। हमारे यहां तो उस को चार्ज करते हैं पता नहीं उन्होंने क्या कहा था:

बाबू रामनारायण सिंह: कंठहा ब्राह्मण।

चौ० रणबीर सिंह: एक बात में उन से कहना चाहता हूं कि हमारी सरकार के एक मंत्री त्यागी हैं चाहे वह उन को कंठहा ही क्यों न कहें। इस लिये कंठहा न्यायी के होते हुए हमें डर की ज़रूरत नहीं है।

3 P. M.

दूसरी चीज जो में अर्ज करना चाहता था वह यह है कि पहले जो सिलैक्ट कमेटी की रिपोर्ट और इस बिल में एक फर्क है और वह यह कि इस में मैक्सिमम एग्जेम्प्शन (maximum exemption) की लिमिट (limit) नहीं रखी गई है और रेट (rate) प्रेसक्राइब (prescribe) नहीं की गई है। इस के कई कारण हो सकते हैं। लेकिन में मंत्री महोदय से और सिलैक्ट कमेटी से एक नम्र निवेदन करना चाहता हूं कि आज देश एक बहुत नाजुक हालत में से हो कर गुज़र रहा है और पिछले पांच साल में जिन्हें पैदी वर्जुआ या इंटेलीजेंशिया (intelligentia) कह सकते हैं उनके ऊपर खासी सख्ती दृष्टि है। वह ऐसे तरीके इस्तेमाल कर सकते हैं जिन से आम लोगों को भड़का सकें। अगर हम लिमिट मुकर्रर नहीं करेंगे तो उन के हाथ में यह और एक हथियार होगा। इस सिलसिले में मैं आप को अपने प्रदेश की एक छोटी सी बात बताना चाहता हूं। उत्तर प्रदेश में और दूसरी जगह जमींदारी ऐबोलीशन (abolition) का

[चौ० रणवीर सिंह]

कानून बना। हमारे इलाके में जिस आदमी के पास एक बटे पांच एकड़ जमीन भी है वह अपने को जमींदार कहता है। इधर पांच साल से रेडियो का भी प्रचार था, अखबारों का भी प्रचार था और सरकार के पब्लिसिटी मुहकमे का भी प्रचार था कि जमींदारी खत्म हो रही है। हमारे इलाके के लोगों ने यह समझ कर कि जो कायदे कानून आगे बनने वाले हैं इस से उन की भी जमींदारी खत्म हो जायेगी। इसलिये बहुत से छोटे छोटे किसान मालिकों ने भी कांग्रेस को मत नहीं दिया। मैं मानता हूँ कि आगे चल कर मंत्री महोदय को या सिलेक्ट कमेटी को या सरकार को और इस हाउस की अधिकार है कि जो कानून बने उस में तबदीली कर लें लेकिन फिलहाल जब हम एक नया काम कर रहे हैं उस को ठीक से करें। कानून बना रहे हैं तो ऐसा कानून बनायें जिस की कम से कम मुख्यालक्ष्य हो। आज ही एक भाई ने यह कहा कि इस कानून से जो जमीन के मालिक हैं उन पर भी टैक्स लगेगा, इस लिये वह इस का समर्थन नहीं करना चाहते। तो हमारे इलाके का वह आदमी जिस के पास एक बटे पांच एकड़ जमीन है वह भी यह समझेगा कि उस के ऊपर भी टैक्स लगेगा क्योंकि आप ने कोई लिमिट नहीं मुकर्रर की है। मैं तो इस चीज में श्री का सुन्दरम जी से मुत्तकिक हूँ। यह कायदा और कानून बनाना जरूरी था इस लिये कि एक तरफ जो जमीन के मालिक ये उन के लिये जमींदारी एंवोलीशन का कानून बनाया गया है, पर दूसरी तरफ जो भाई कारखानेदार हैं उन की सम्पत्ति को बाटने या टैक्स करने का हमारे पास कोई कायदा कानून नहीं था। ताकि पोलीटिकल और सोशल जरिट्स (political and Social Justice) हो इस लिये यह कानून का भवित्व हाउस के सामने लाया

गया है। इस कानून का कोई बुरा असर न पड़े और कुछ लोगों को आम जनता को भड़काने के लिये एक साधन न मिल जाये इस लिये मैं सिलेक्ट कमेटी से प्रार्थना करता हूँ कि वह छूट की कोई लिमिट मुकर्रर कर दे।

इस के अलावा एक और बात है। आप इस कानून को इनकम टैक्स की तरह नहीं मान सकते, कम से कम जहां तक उस की दर क. वास्ता है। इनकम टैक्स का कानून साल में सब के लिये एक सा होता है पर मरने वाले तो एक साल में नहीं मरते, कुछ पहले मरते हैं कुछ पीछे मरते हैं, इसलिये सब के लिये यह एक सा नहीं रहेगा। फर्ज कीजिये कि कोई बड़ा सेठ एक साल में मरता है और दूसरा छोटा आदमी दूसरे साल में मरता है। बड़ा सेठ जिस साल मरे अगर उस साल 'क्स कम होगा तो इस सरकार को बदनाम करने के लिये बहुत से भाई कहेंगे कि फलां सेठ ने टैक्स कम कराया था। वह कहेंगे कि यह समझ कर कि वह सेठ बीमार रहते हैं और गालिबन गुजर जायेंगे यह टैक्स कम किया गया है। तो इस लिये भी कि सरकार की बेमतलब टीका टिप्पणी न हो यह जरूरी है कि लिमिट भी रखें और टैक्स की दर भी रखें।

Sardar Lal Singh (Ferozepur-Ludhiana): Men of progressive outlook cannot but support this Bill, at least in principle. It is a step in the right direction. In fact, it is long overdue. It is necessary from every point of view—not only to level down the differences between the 'haves' and 'have-nots' or to minimise financial inequalities between different sections, but also to find or tap new resources that are very badly needed to finance our developmental schemes. It will also go a long way to get rid, partly at least, of that parasitical class of people who generally depend upon the hoarded earnings of their forefathers. So I have great

pleasure in associating myself and in supporting this Bill, at least in principle.

I know that the Select Committee will have to face many serious complications but I also know that they will not be beyond the ingenuity of our capable Minister, Mr. Deshmukh, and other Members of the Select Committee. For instance, they will have to see that the Act does not lead to the dissolution or the disintegration of our joint family system which in general has proved a blessing in this country; they will have to find some ways and means to prevent disintegration. Secondly, because the Act is going to be applied to agricultural lands also, they will have to see that this does not lead to fragmentation of holdings which is already the greatest curse in this country and which is partly responsible for abnormally low yields of crops. In the case of agricultural lands, I am afraid they will have to fix a fairly high limit for the purpose of exemption if serious complications are to be avoided. Further, in assessing the value of land, they will have to take into consideration not only the market value but also the earning or productive value of land, because in many places the value is based more on sentimental ground than productive capacity. If the value of such lands is taken as it stands they will be found yielding not even one per cent. dividend. So it is essential to take into consideration that fact.

Secondly, they will also have to formulate the Act in a manner as not to thwart our attempts to increase food production, which is the greatest problem before us at present. Because if it does, it will prove a great calamity. We already know that, in spite of the huge amount of money being spent at present on Grow More Food Schemes, we are not getting the desired results. In fact, if the yield statistics can be relied upon, the production at present is less than what it was before the Grow More Food Schemes started; not that the "Grow More Food Schemes" have not yielded results; they have yielded results and positive results, but the increased outturn has been more than nullified by many other factors and one of those factors is that investment is being withdrawn from the agricultural profession. Private enterprise which should have brought about wonderful results, is diminishing and people are withdrawing more and more money from the agricultural profession.

The Select Committee will have to bear in mind that yields of crops in India are already the lowest in the world. I had, in one of my talks, compared the yields of crops in India with

other countries and in some instances they amounted to only 15—25 per cent. of those of other countries. Although, there are several causes responsible for that but one of the chief causes which is not denied by anybody, is the paucity of funds—paucity of funds on the part of the agriculturists in general. Whether an agriculturist owns 5 acres or he owns 100 acres of land he is suffering from paucity of funds. A man owning 5 acres of land is not able to sink percolation wells, he is not able to buy a pair of good bullocks, nor good agricultural machinery, and a man owning 100 acres of land is not able to sink a tube-well, nor buy a tractor with which to remove the *kans* grass or free his land from weed infestation. In short all authorities on Indian agriculture agree that one of the chief reasons for the low yields in India is the paucity of funds in the case of almost every agriculturist. This being so, the Select Committee will have to see how, the amount due, as death duty, is to be realised from the agriculturist in case agricultural land cannot be exempted altogether. The agriculturist is already suffering for want of funds and on this account our yields are going lower and lower. If he is to pay a very heavy sum as death duty I am certain it will financially cripple him altogether, with the result that the land improvement may come to a standstill. So the Select Committee will have to find ways and means, to ensure that the agriculturist owning 50 acres or 100 acres or 200 acres, or whatever limit is fixed is not financially crippled and is able to pay. It may be necessary for the Government to give him a sort of loan just as is given at present to meet his various needs and which can be recovered in the course of several years. This is one way but the Select Committee may be able to suggest some better ways to help the agriculturist.

I also feel that apart from the fact that in the case of agricultural lands a fairly high limit will have to be fixed for exemption, houses also in rural areas will have to be exempted, for two reasons. Firstly, they can never yield any income as rent as is the case in urban areas. In cities a man may be living in his own house and not getting any income or rent but there is no doubt that he can get it whenever he wants to. In the case of villages there is no such possibility of getting any sort of rent so that the houses will have to be exempted. Secondly, in pursuance of "Back to the Village" movement, Governments in progressive countries are trying to induce people to settle in rural areas for obvious reasons, and to achieve this end, they are

[Sardar Lal Singh]

offering all sorts of facilities. In India life in the rural area is not worth living, as we all know. Government must make life in the rural areas fairly attractive which can be done if we induce the people to make reasonably good houses in the villages and provide other facilities so that life is worth living there. Select Committee must see that well-to-do people after retirement are encouraged to settle in rural areas. They will be a great asset to the village people. Exemption of houses from death duty will be greatly helpful.

Then again the Select Committee will have to ensure that land improvement is not discouraged by this Act. There are people who are keeping their lands without any improvement. There are others who are spending every pie of their income on the improvement of their land—digging percolation wells, installing tube-wells, freeing lands from *kans* or other pernicious weeds and bringing about many other kinds of improvements. The Select Committee will have to pay special attention to ensure that land improvement is not adversely affected. I do not want to take more time of the House as the matter is going before the Select Committee for fuller discussion and most of the Members have already expressed views, which need not be repeated.

Shri M. S. Gurupadaswamy (Mysore): At the very outset I fully endorse the Bill that has been brought forward before this House. This Bill should have been introduced long back. Various attempts were made in the past to bring about this legislation. But for some reason or other this measure could not see the light of day. The Congress Ministers during the last 4 years I know have made frantic efforts to introduce a Bill of such a nature. When Dr. Shanmukham Chetty was the Finance Minister he made an attempt but he could not succeed. Then the proposal was to levy death duty only on non-agricultural property. But later the Government seems to have reversed their view and thought it wise to include all property, whether agricultural or non-agricultural, under the operation of this Act. This is a progressive sign. This Bill is definitely much better than the Bill which was considered by the previous Select Committee. But in one respect, the previous Select Committee did a useful service and that was pointed out by Dr. Lanka Sundaram. The minimum exemption limit was fixed by the previous Select Committee at one lakh of rupees. And previously, the Taxation Enquiry Committee of 1953, the House is aware, had fixed

five thousand rupees as the exemption limit. But this five thousand rupees is a very small amount in view of the fact that the economic and financial conditions have changed after the war. We are living in a society where still inflationary conditions are prevailing. So the exemption limit should be naturally at a higher level. But it may not be so high as the previous Select Committee had suggested. One lakh of rupees is too much to allow. It may be brought down still further. According to the Finance Minister's statement the exemption limits and the rates of duty will be fixed by the Finance Act every year. I think it is not a correct procedure. Therefore I say this Bill is crippled. It is incomplete. It does not give the full picture. We do not know what will be the total amount of income that we shall get out of this Act. We do not know for which specific purposes the yield will be utilised. As the House may be aware, in the United Kingdom when this Estate Duty Bill was first introduced they thought it wise to earmark the yield from this duty to purely old age pensions. Previously also, some of the old legislators suggested to the Government that the yield from estate duty should go to a particular purpose which is social in nature.

Many Members are suspicious about the work of the Planning Commission. In my part, people say that it is not a Planning Commission but a Plotting Commission. The country has been kept in the dark for a long time with regard to planning, and the Commission has wasted its efforts. Nearly one and a half years have already passed and only three and a half years are left, and within this three and a half years we have to spend nearly Rs. 2,000 crores. I know the Government would spend as far as possible the entire amount. I also know they spend it badly, because the time is short to ensure economic and judicious spending.

Shri C. D. Deshmukh: About Rs. 800 crores have already been spent by the end of this year.

Shri M. S. Gurupadaswamy: But the fact remains you have not yet completed the planning. There is a great deal of doubt among certain sections that the collections under this Act may not be judiciously employed and that they may not be utilised for development projects or social schemes. That is the misgiving and suspicion that prevails among many people. It is therefore necessary that the Government should come forward and say boldly that the amounts col-

lected under this Act would be utilised not for day to day expenditure but for a particular purpose. That statement is very necessary.

As I have already said, this Bill has a long history. Previous attempts to bring in legislation of this kind did not succeed, because there were many doubting Thomases in the old Parliament who said that the Hindu Code Bill which was before the country for a long time should be passed in the first instance. They tagged on the Estate Duty Bill to the Hindu Code Bill. They said that unless the Hindu Code Bill was passed, it would be very difficult to work the Estate Duty Act. In any case, the Finance Minister has not given sufficient reasons as to how this Bill is workable in practice and how the Government propose to tackle the problem of joint Hindu family. As you know, the joint Hindu family system is peculiar to India. The property belongs to the entire joint family and there is no division of the property among the coparcenary members. I do not know how the financial administration will be able to levy the duty on members belonging to the entire joint family. This requires very serious consideration.

In the end I must submit that this legislation is welcome, because the entire country today is in a financial crisis. I am not talking of the usual crisis. I am talking of the crisis which is due mostly to the inequality of incomes and the inequitable distribution of wealth among the various classes and groups in the country. I may give you a few facts and figures from Messrs. Jather and Beri:—

"The learned professions and the bigger land-owners enjoy a very much higher income than the cultivators or industrial labourers. The petty traders and shop-keepers have incomes of a medium size. Among the urban classes probably half of the total income belongs to one-tenth of the people. Among those with incomes exceeding Rs. 2,000 a year 38 per cent. have only 17 per cent. of the total income, while about 1 per cent. possess 10 per cent. of the total income. The inequality of distribution is equally evident among the agricultural classes as is indicated among other things by the distribution of agricultural holdings. For instance, in Bombay, out of 22 lakhs of registered holders of land, 10 lakhs have each a holding below 5 acres in size i.e. 48 per cent. of the land holders possess only 9 per cent. of the cultivated land, while 1 per cent. of the land holders possess 16 per cent. of the total land, the

results of the large classes of the landless agricultural labourers whose economic position is definitely lower than that of the holders of land.

The result of this calculation is that more than a third of the wealth of the country is enjoyed by about 1 per cent. of the population, or allowing for the dependents, about 5 per cent. at the most; that slightly more than another third, about 35 per cent. of the annual wealth produced in the country, is absorbed by another third of population, allowing for dependents; while 60 per cent. of the people of British India enjoy among them about 30 per cent. of the total wealth produced in the country."

This is the picture of distribution of wealth in the country. If this picture continues for long, I am sure there cannot be any economic justice for the masses. With this point in view, I wholeheartedly support this Bill although it has many defects which may be rectified by the Select Committee or which may be amended later. I want that Bills of this nature should come in quick succession, so that within a measurable length of time we may see real economic justice in the land. At present that justice is lacking.

In this connection, I want to submit to the House that the Government should make up its mind as to whether it should rely more on direct taxation or indirect taxation for its revenue. The tendency of all advanced countries today is to rely more upon direct taxation for obvious reasons. You must tax the able. You must tax the rich. You must tax those who can pay. The poor, ordinary people should not be touched at all. The greater burden of the taxation should not be shifted to the shoulders of the common man. And this should be the guiding policy of the Government. Today that policy is sadly missing.

In this connection I may quote from a speech of Gladstone. When he was the Chancellor of Exchequer during the reign of Queen Victoria he brought forward a new taxation proposal before the House of Commons. A member from the Opposition stood up and protested: he said, either you choose direct taxation or indirect taxation. You should rely only on one and not on two. The reply of Gladstone was like this: "I regard both direct taxation and indirect taxation as twin sisters. To me both are beautiful, and charming I want to woo them both equally impartially and simultaneously, though however, it may be bad from the point of view of morality." The position in India is not the same as in Britain.

[**Shri M. S. Gurupadaswamy**]

Our moral conceptions are entirely different. We have to love only one—not two.

Shri Tyagi: But there are two Ministers.

Shri M. S. Gurupadaswamy: In England it is possible to love two simultaneously. But in Ind'a it is immoral. So I want the hon. the Finance Minister to choose only one type of taxation for revenue and that type of taxation should be direct taxation and not indirect taxation. I want Government should give more relief to the common man who has been too much over-burdened by taxation. He wants help; he has no money to pay the taxes. So my advice is: "Tax the rich, and un-tax the poor; do not sell away the Government to reactionaries, do not become a cat's paw of vested interests. If you accept this as a guiding rule of your policy, we the Opposition will always stand by you and give our constructive co-operation.

Dr. N. B. Khare (Gwalior): On the face of it this measure appears to be a benevolent measure, because apparently it seeks to minimise the evil of inequitable distribution of wealth and nobody can take exception to it. If the scope of this measure had been confined to millionaires and multi-millionaires, I would not have shed a single tear. They deserve it, if for nothing else, at least for their support of the Congress. But I am afraid this Bill will harm the middle classes of this country, which is the backbone of society, of any society in the world.

We know what a terrible opposition was raised against the Hindu Code Bill when it was on the anvil of this House. By introducing this Bill, Government is seeking to introduce the same Hindu Code Bill in a somewhat indirect manner. For instance, if there are four brothers in a joint family, and one of them dies, his portion of the joint family property is liable to be taxed. Now, how can you do it, unless the whole Hindu law is changed. According to me it is an illegal provision. Therefore I oppose this Bill, in view of the fact that Hindus generally are opposed to the Hindu Code Bill. They can tax, if they like, the property of a separated individual; but they cannot tax the property of an individual who is a member of a joint Hindu family. How can they do it unless they change the Hindu law?

Shri Gadgil: To that extent it is changed.

Dr. N. B. Khare: Well; that is true. But there are opinions and opinions. I will say: first you abrogate the Mitakshara law and then you bring such a

Bill. You know there was terrible opposition to the Hindu Code Bill. Therefore you want to bring that portion of the Code Bill in an indirect manner. I protest against it. This is deception—nothing else.

So far they were saying that agricultural property was not to be taxed. Now this measure includes that property also. On the one hand you want to have co-operative agriculture with tractors and all that; on the other hand you want to divide the land in this manner. I cannot understand the consistency of it.

I shall be very brief, Sir. I am not fond of long speeches. My third fundamental objection is that I am not prepared to put any additional funds in the hands of this Government, because this administration is inefficient, incompetent, impotent, imbecile and corrupt. The money will be used for what?—for tours, travels, *tamashas* and tom-toms. Therefore I oppose this Bill. I know, Sir, that my cry is a cry in the wilderness. But still cry I must, because in this House any measure, howsoever harmful it may be, is bound to be passed with the help of the 'middlesex' regiment which is operating in this House.

Shri P. Subba Rao (Nowrangpur): I welcome this Bill as a piece of fiscal legislation. The Statement of Objects and Reasons says:

"...the investigations undertaken by the Income-tax Investigation Commission in a number of important cases of tax evasion have, no doubt, prevented to some extent the further concentration of wealth in the hands of those who are already wealthy, yet these do not amount to positive steps in the direction of reducing the existing inequalities in the distribution of wealth. It is hoped that by the imposition of an estate duty such unequal distributions may be rectified to a large extent."

I fail to see how this piece of legislation would be a means of distributing wealth: if fear of taxation by means of death duties itself would induce people to distribute wealth by means of gifts, donations, etc. the object would be achieved. But Clauses 8, 9 and 10 place restrictions in the way of alienation of property. When the objective is said to be distribution of wealth, I cannot understand the purpose of these restrictions. This Bill would only enable the Government to take out a portion of the property by way of taxation and the rest of the property would go by inheritance to single heir or several

heirs. So, the estate duty does not in any way, in my opinion, assist the distribution of wealth.

Another objection to this measure is that Government intends to introduce the Hindu Code Bill by means of piecemeal legislation. The Estate Duty Bill by breaking up coparcenary, infringes upon the Hindu law. Coparcenary exists not only in India, but on the other side of the Himalayas, in China also. It is a unique system. An Englishman once remarked to a Chinaman that coparcenary breeds laziness, leading to want of incentive to work. To which the Chinaman replied: that if it does not induce people to work, at least it prevents people from cheating and oppressing. In English society the younger member of the family is thrown out and he has no other alternative but to cheat and oppress others. The Estate Duty Bill tries to break up the coparcenary system as it exists in India. I want that this should be left to the Hindu Code Bill.

With regard to agricultural income, most of the people depend upon agriculture for their livelihood, and some of the States, as for instance Orissa, have exempted agricultural taxation up to a limit of Rs. 5,000 income. The value of Rs. 5,000 income multiplied by fifteen or twenty would come to Rs. 75,000 or a lakh. There should be an exemption in the Bill with regard to agricultural income up to this limit.

As regards insurance policies they are intended primarily to make provision for the members of the family. They should be exempted on that account.

With regard to the *stridhan* of women it descends to the daughters. Generally the female members of the family are in need of some assistance. To tax the *stridhan* property with death duty will be a hardship to women, particularly those of poor means.

The rates of duty should not be left to Finance Bills subsequently but should have been fixed in the Bill itself. With regard to the limit, the previous Bill had fixed a lakh of rupees worth of property to be exempt from duty. I think some such provision is essential because the lancet should be directed to the parts where the blood is congested and not to those suffering from a paucity of blood. So, the exemption should be in the Act itself and not left to subsequent Finance Bills.

I do not wish to dilate on the other provisions of the Bill as other Members have touched upon them.

Mr. Speaker: Shri Nand Lal Sharma.

Shri Bansal (Jhajjar-Rewari): There are Members on this side of the House also and not one of them has had a chance.

Mr. Speaker: They will get their chance.

Shri Bansal: None has spoken from this side so far.

Mr. Speaker: So far as the Chair is concerned there are no sides.

श्री नन्द लाल शर्मा (सीकर) : माननीय अध्यक्ष महोदय, मृत्यु कर के सम्बन्ध में विरोधी दल में खड़े रहने के कारण कहीं यह स्वाभाविक न समझा जाय कि हम हर एक बात में सरकार का विरोध करते हैं। इस सम्बन्ध में कुछ कारणों से विरोध करना पड़ रहा है और वह कारण यह है कि हमारे कुछ माननीय भाइयों ने जिन में भाई लाल सिंह जी और श्री गुरुपाद स्वामी हैं यह कहा कि वह पूर्ण हृदय से इस का समर्थन करते हैं, परन्तु यदि उन के तकों को देखा जाय तो यही मालूम होगा कि उन्होंने भी इस का विरोध ही किया है। मैं उन्हीं के शब्दों में यह कहूँगा। लाल सिंह जी ने प्रारम्भ में यह कहा कि मैं इस का पूर्ण समर्थन करता हूँ, यह बहुत उत्तिष्ठील और प्रगतिशील विधेयक है किन्तु हिन्दू संयुक्त प्रथा का ध्यान अवश्य रखना चाहिये, ऐग्रीकल्चरल प्रापर्टी (agricultural property) का ध्यान अवश्य रखना चाहिये। यह सब बात कहने के बाद यदि कोई कहे कि मैं इस का समर्थन कर रहा हूँ तो मैं कहूँगा कि वस्तुतः विरोध करते हुए वह मुख से समर्थन कर रहा है। यह भी आज कल का एक फैशन है। मैं इस सम्बन्ध में निवेदन करूँ कि अर्थ नीति में हमारे अर्थ मंत्री समय समय पर कहा करते हैं: 'पुण्यं पुण्यं विचिन्नीत' किन्तु आज मालाकार इवारामे न इवांगारकारकः को भूल कर सारे वृक्ष को आग लगा कर भस्म कर देने की तैयारी कर रहे हैं।

[श्री नन्द लाल शर्मा]

कारण यह है कि किसी व्यक्ति की इनकम पर यह टैक्स नहीं है। यह टैक्स एक ही प्राप्टी पर चलेगा और जितनी ही बार उस घर में कोई मरेगा उतनी ही बार वह टैक्स चलता रहेगा और इस तरह वह सारी प्राप्टी सरकार की जेब में चली जायेगी और फिर भी उस का चक्र व्याज चलता ही रहेगा। वह कभी भी समाप्त होने नहीं आयेगा। इस के उद्देश्यों के विवरण में कहा गया है कि इस का उद्देश्य सम्पत्ति का विकेन्द्रीकरण और असमानता निवारण है। इस से सम्पत्ति जनता से हट कर राष्ट्र के पास आजायगी और सम्पत्ति का राष्ट्रीयकरण होगा। परन्तु यह भी एक धोखा है। बस्तुतः सम्पत्ति का राष्ट्रीयकरण नहीं है वरन् सम्पत्ति का सरकारीकरण ही है, या आप मुझे क्षमा करेंगे यदि मैं कहूँ कि यह सम्पत्ति का दलीकरण है। यह कानून सारी प्राप्टी को एक दल के हाथ में दे देगा। परन्तु इस दलीकरण में कुछ दोष हैं। मैं मानता हूँ कि कांग्रेस पार्टी में ऐसे बहुत से महानुभाव हैं जिन के मन में सदा राष्ट्र के लिये दर्द रहता है और जो जनता के सुख दुःख का ध्यान रखते हैं। अभी मुना है कि आठ करोड़ रुपया प्लानिंग कमीशन (Planning Commission) द्वारा खर्च हुआ है। आशा है इस का अच्छा फल निकलेगा। यह ठीक है कि यह सरकार दूध की धोयी हुई है और व्यक्तियों के हित में काम करती है। परन्तु यदि यहे कल दूसरों के हाथ में चली जाय तो आप समझ सकते हैं कि उस परिस्थिति में जनता के हाथ से निरन्तर इस शक्ति को खींचते जाना जनता की हत्या करना है।

दूसरे जो मैं इस का विशेष रूप से विरोध कर रहा हूँ वह हिन्दू धर्म शास्त्र के वृत्तिकोष से क्योंकि इसका प्रधान प्रभां हिन्दू धर्म शास्त्र पर पड़ता है।

पिछले आठ वर्ष या इस से भी ज्यादा समय से हिन्दू कोड बिल का विरोध जनता एक कोने से दूसरे कोने तक करती रही है। इस के दो ही प्रधान कारण थे, एक आधिकारिक और दूसरा धार्मिक। उन के जन्मसिद्ध अधिकारों को नष्ट करने के लिये इस विधेयक का विशेष उद्देश्य है। कारण जन्मसिद्ध अधिकार हिन्दू शास्त्र के अनुसार और मिताक्षर के अनुसार कभी नष्ट नहीं होते हैं। हम अमरीका, कनाडा और इंगलैंड की ओर तो ध्यान देते हैं, पर जब हम स्वराज्य मांगते थे तो हम कहते थे कि स्वराज्य हमारा जन्मसिद्ध अधिकार है, हम यह नहीं कहते थे कि यह हमारा मृत्युसिद्ध अधिकार है। जन्मसिद्ध अधिकार होने पर मृत्युसिद्ध अधिकार कैसे हो सकता है? देखा जाय तो हिन्दू शास्त्र के अनुसार सम्पत्ति का मालिक नहीं मरता है। इसी लिये हमारे यहां सन्तान शब्द आता है। सन्तान का अर्थ यह है कि तागा टूटा नहीं है, कोई ऐसी स्टेज (stage) नहीं आती कि जन्मसिद्ध अधिकार बिना अधिकारी के रह जाये। माता के गर्भ में आने के दिन से जो व्यक्ति अपने पिता और पितामह की सम्पत्ति का अधिकारी हो जाता है उस की सम्पत्ति पर आप टैक्स नहीं लगा सकते। किसी की मृत्यु के बाद उस का अधिकार नष्ट नहीं होगा जब मृत्यु के ज़रिये अधिकार नष्ट नहीं होता तो टैक्स कैसे लगा सकता है। ऐसा करना हिन्दू धर्म पर कुठाराधात करना होगा।

इस के अतिरिक्त सरकार द्वारा विवेद वर्गों के सम्बन्ध में विविध बातें कही जा चुकी हैं। सब से उत्तम तर्क यह था कि राजा महाराजाओं ने देश को लूट लिया और खूब टैक्स लिये। लेकिन आज हम उन से संकड़ों गुना ज्यादा टैक्स लगाने को तैयार हो रहे हैं और अपनी सरकार का खर्च किसी

प्रकार कम करने को तैयार नहीं हैं। वस्तुतः यह रोग का इलाज नहीं है। आप लोग इंगलैंड, अमरीका आदि के बाह्य दिखावे की तरफ आंख लगाये उस तरफ लिंचे चले जा रहे हैं। हमारा निवेदन है कि इस से आप के जीवन की समस्यायें बढ़ जायेंगी और समस्यायें बढ़ने से आप का दुःख और कष्ट बढ़ता ही चला जायेगा। सरकार अपना खर्च कम करे और जहां तक हो सके जनता के ऊपर कम बोझ डाले, ऐसी ही सरकार का जनता स्वागत करती है।

इसलिये मैं ने जैसा पहले कहा “न इवाङ्गार कारकः” के अनुसार ही सदा भारत की नीति रही है। मैं फिर अपनी सरकार से निवेदन करूँगा कि हम चाहते हैं कि यह सरकार बनी रहे। हम नहीं चाहते कि किसी प्रकार से इस का स्थिरासन डौल जाये। हम यह बात निश्चित रूप से कहते हैं, चाहे इस के लिये हमारे कम्युनिस्ट भाई कुछ भी कहें। उन के मन में तो यह भावना आती है कि यह सोसायटी किसी तरह से टूट जाये और यह सरकार ऐसे भयंकर से भयंकर टैक्स लगाये जिस से कि जनता इस के विरुद्ध हो जाये और इस का तस्ता पलट जाये। हम चाहते हैं कि यदि यह सरकार सचमुच जनता की भलाई करने को तैयार है तो यह सदा अटल रहे। हमें यहां किसी शब्द को नहीं बिठाना है। लेकिन साथ ही मैं यह भी निवेदन करूँगा कि आप जनता के हृदय को ठेस न लगायें, जनता के जीवन पर आप लात न मारें। इस बिल से यह दोनों बातें होती हैं। एक तो जो उन का जन्मसिद्ध अधिकार है उस को ठेस लगाना है और दूसरे उन के ऊपर निरन्तर आर्थिक बाधा डालना है। प्रति बार जब कोई मृत्यु हो जायेगी तो टैक्सेशन (taxation) होगा यद्यपि उस प्राप्ती से

कोई चीज बढ़ने वाली नहीं है। इसलिये मैं इस का फिर विरोध करता हूँ।

अभी इस के अन्दर सिलैक्ट कमेटी द्वारा और परिवर्तन होंगे। अभी तो यह भी नहीं बतलाया गया कि किस के ऊपर टैक्स लगेगा, किस दर से टैक्स लगेगा। यह सब बातें जब सामने आवेंगी तब उन के विषय में मैं फिर कहूँगा। अभी तो हमें यह पता चला है कि हिन्दू कोड बिल के पीछे जो एक थैला था उस में यह एक छिपा हुआ बिलाव था। वह तो बाहर आया। अब उस में न जाने कितने और छिपे पड़े हैं, वह धीरे धीरे सामने आवेंगे तब उन के सम्बन्ध में बोलूँगा।

श्री नामधारी (फ्राजिल्का-सिरस): माननीय अध्यक्ष जी, मैं ने जब यह बिल पढ़ा तो मैं ने सोचा कि इस को जो पेश करने वाले हैं आद्या वह कोई इन्सान हैं या फरिश्ता हैं, क्योंकि इस में सिर्फ़ समाज सुधार ही नहीं है, बल्कि इस के द्वारा मुक्ति भी प्राप्त हो सकती। जो बच्चे कुनैन बिल्कुल नहीं खाते उन को जब मलेरिया होता है तो मां बाप का फूर्ज होता है कि जबरदस्ती उस को कुनैन पिलाई जाये। हमारे मुत्क में चूंकि इस दबत बहुत सारे कंजूस भी हैं तो उन के लिये यह बिल मुक्ति का दरबाजा है। एक आदमी मुझ से कहने लगे कि एक कंजूस थे। उन से एक आदमी ने कहा कि मुझे दवाई के लिये चालीस रुप्य का पुराना नीबू चाहिये। उस ने कहा कि मेरे पास हैं। तो उस ने कहा कि मूझे दवा के लिये दे दो। तौ उस कंजूस ने जबाब दिया कि अगर मैं ऐसे ही देता रहा तो फिर वह चालीस रुप्य का पुराना कैसे होगा। तो ऐसे लोग जो कभी दान पुन्य नहीं करते और नरकगामी होते हैं, उन के लिये मां बाप की तरह हमारे परम पूज्य श्री देशमुख साहब से, जै

[श्री नामधारी]

देश के मुख हैं, यह उन के मुह में जबरदस्ती कुनैन पिलने के लिये बिल रखा है। मैं समझता हूँ कि हमारे बुजुर्ग माननीय पंडित जी को या हिन्दू महासभा के प्रेसीडेंट साहब को जो हिन्दू धर्म के हमारे दृक्ष हैं, अगर इस बात का पता होता कि इस को हमारे भाई, जिन को जबरदस्ती नरक से निकाल कर स्वर्ग में डाला जा रहा है, अपोक्त नहीं करते। मैं इस बिल के ऊपर इन्द्रादा नहीं कहना चाहता, थोड़ा ही कहना चाहता हूँ।

इस बिल में दूसरी बात में यह समझता हूँ कि बहुत सारा लिटिगेशन (litigation) लड़कों में और बाप में होता है वह टैल जायेगा। अगर एक आदमी दस लाख रुपये की सम्पत्ति रखता है तो कुदरती बात है कि अगर २५ फी सदी टैक्स लगाया गया तो वह टैक्स छाई लाख रुपया हो जायेगा। ऐसे आदमी होते हैं कि जो इतनी सम्पत्ति रखते हुए भी अपने लड़कों को जायदाद नहीं देते। तो अब वह जिन्दा रहते हुए भी कम से कम अपनी जायदाद को तक़ीम कर देंगे। तो अगर एक चौथाई हिस्सा। सब को दिया तो उस के पास दस लाख का चौथाई हिस्सा ही आयेगा और उसी पर टैक्स लगेगा। तो इस बिल से एक यह भी बहुत बड़ा फायदा होगा। जितने स्थानान्द के मैम्बर हैं वह बड़ी अच्छी तरह से अपनी जिन्दगी बसर कर सकेंगे। कई कंजूस आदमी जो अपनी सारी उम्र जायदाद पर क़ब्जा किये रहते हैं और बच्चों को कुछ नहीं देते, एक तरह से फिर्स्ट डिपाजिट (fixed deposit) की तरह अपने पास ही रखते हैं, तो उन का वह संतिक्ष मोटिव (selfish motive) ठीक करने के बास्ते हमारे जो माननीय मिनिस्टर साहब हैं इन्होंने बहुत अच्छा सोचा है। इस सिलसिले को कामयाब करने के बास्ते, जास कर के जो धार्मिक

संस्थाओं के प्रतिनिधि हैं उन का तो यह फ़र्ज़ है कि जो जबरदस्ती लोगों को पाप से बचा कर, नरक से निकाल कर स्वर्ग में पहुँचाने का तरीका है उस की मदद करें। अगर गलती से कोई बच्चा आग में हाथ दे देता है तो आग का धर्म है कि वह उस को जला दे और वह हाथ जल जाता है। इसी तरह से अगर ग़लती से भी राम का नाम निकल जाता है तो जन्मों का पाप चला जाता है। इसी तरह गलती से भी यह दान हो जायेगा तो उन की भलाई जरूर हो जायेगी और इसलिये मैं इस बिल को बड़े जोर से सपोर्ट करता हूँ।

Shri Altekar: I would like to explain how the right of survivorship is not in any way interfered with by the Bill that has been introduced in this House. Clause 7 of this Bill simply says:

“Subject to the provisions of this section, property in which the deceased or any other person had an interest ceasing on the death of the deceased shall be deemed to pass on the deceased's death to the extent to which a benefit accrues or arises by the cessor of such interest, including, in particular, a coparcenary interest in the joint family property of a Hindu family governed by the Mitakshara, Marumakkattayam or Aliyasantana law.”

I beg to submit that by this enactment or by this particular provision the right of survivorship is not in any way interfered with. What is intended is, that the tax, which would be assessed at the rate that will be hereafter provided by the Finance Bill, will be taken out of the interest which the deceased had at the time of his death and the rest of the property will pass by way of survivorship to the other coparceners. The other coparceners' right of getting the property by survivorship and to the joint family are kept intact without in any way being affected and being disrupted. They have been kept quite sacrosanct. I have to point out that there have been legislations and enactments before whereby this right of survivorship was affected even to a greater extent than what is being done by this Act. I would like to invite the attention of this hon. House to the Women's Property Act of 1938.

[MR. DEPUTY-SPEAKER in the Chair]

Thereby the widow was given a share in the joint family to the extent to which her husband had in that particular family at that time. If there were three sons and their father, and one of the sons died leaving behind a widow, she could not in any way, before the passing of that Act, have any interest, but the Act provides that she can have one fourth share; she can claim partition also of that particular share and that right which is given to her by that Act of 1938 in a way disrupts the Hindu family. This provision which we have made here or are making here is not in any way disrupting the family but on the contrary, the right of survivorship has been kept intact and it goes to other coparceners. Therefore I would submit that the criticism that is levelled against this provision of interfering with or disrupting the Hindu family is entirely out of place and this is not in any way interfered with by the provision that we are making here.

Another point that I would like to place before the House is this. Here we are passing a legislation in regard to taxation on the people of India. We should not make any discrimination. If any particular section of society is governed by a particular law, say the Dayabhaga or Mitakshara, or Mohammedian Law or the Indian Succession Act, can it be said that when a legislation like this is being passed, a certain number of persons who are governed by their personal law should not be affected by this Bill? I think they should not be exempted. The legislation should be equal to all. In this case, there is no interference with the personal laws. As far as I am able to understand, the tenets of personal laws are not in any way infringed. Only taxation will be levied if this Bill is allowed to be passed. So, I submit, there is no disturbance with the Joint Hindu family. In fact, personal laws are not touched by this Act.

Shri Dhulekar (Jhansi Distl.—South): Question.

4 P.M.

Shri Altekar: To some of us, it may appear questionable. I would like in this connection, to request them to look into the proper interpretation of law.

Some Hon. Members: Give an answer.

Shri Altekar: I would like to say when the right of survivorship is allowed to pass, and only there is a taxation levied upon the interest of the deceased, that does not interfere with the personal laws. If some people do say like that, I would only say that the pro-

vision made in this enactment, if it is passed into law, may make some inroads upon the Joint family estate. But as I have already pointed out, this Act does not go further than the Women's Property Act of 1938. I therefore say that this Act is quite justifiable. That is my own personal opinion in this matter.

With reference to the criticism that was levelled by the hon. Member from Thana that the Finance Minister has come to this House in a rather apologetic manner, I say, that every Finance Minister who comes with a taxation measure to the House and the public, will come in an apologetic manner; in a spirit of compromise, conciliation and appeasement. Whenever a new taxation is introduced in the national interests, it does offend those who are affected by it. The first thing is, it should be done by compromise and argumentation, etc. If all that fails, the legislation has to be passed into law. It is well said:

प्रहरिष्यन्ति वृद्धात्प्रहरन्ति भारत ।;

"Speak sweet when you are required to attack, speak sweet while you are actually attacking."

We are equalising property in the national interests. In these days, the State is in possession of the key industries like Railways, and communications. This has enabled the capitalists and the rich persons to become more rich. In the case of forward contracts, it would be seen, they are in communication with commercial centres and every moment they speak on the phone and find out what the rate is; etc. These millionaires—and so also big landlords—flourish on account of the facilities given by the State. It is but natural that just as their sons share the properties left behind by them the State also should get a share therein. It is necessary that there should be such legislation as has been brought before the House. No further appeasement is necessary. It is clear that large commercial interests on the opposite side have supported this Bill. This measure is beneficial and so they have rendered their support. So, there is not much for me to say. I submit that this Bill deserves to be supported by all sections of the House.

I have to make a few observations and suggestions with respect to some of the classes of this Bill. I shall confine myself to two aspects only. I would like the Select Committee to consider these points. So far as the gifts to charitable and public institutions are concerned, I think it is not desirable to make the law applicable to them. Once a property is gifted away

[**Shri Altekar**]

and the possession goes to the charitable institution this Bill should not affect it. The whole of the money is given for public utility purposes and the State should not in any way interfere with the gifts, and make the gift-properties also stand on a par with the other properties of the deceased. It is with a great deal of difficulty that these public and charitable institutions have been able to get gifts. If this law is made applicable to them, the charitable institutions will be in great difficulty. The whole of the gift property should be allowed to pass to the Public and charitable institutions. So far as the interest of the State is concerned, it will be only a fraction of the gift. But as far as the charitable institutions are concerned, it is the whole gifted property. If these gifts are also interfered with, they would not be in a position to carry on their good work. In some cases, the gifts are given at late stage. They should not be deemed to pass with the other properties of the deceased.

With respect to quick succession, the suggestion that I have to make is this. Sometimes it so happens that on account of epidemics like plague, cholera, influenza, etc., a large number of persons in one family die in the course of a short time and the property passes quickly from so many to so many persons. If this Estate Duty Act is to be enforced, 50 per cent. or more of the property may go away as a result of levy at each death.

Shri M. C. Shah: In the same year, only once.

Shri Altekar: It should be made clear and specific so that there may be no ambiguity in the interpretation of the law. Whatever enactment we make here, it should be clear and lucid. When the matter goes to court, they say that that has not been clearly stated, there is some ambiguity about it, it is clumsily drafted, vague and all that. These observations are made by various High Courts. In order to avoid that, it should be made clear in the Select Committee. There should not be any room for different interpretations. I would request the Select Committee to see that there is no ambiguity left for interpretation, and I hope when this Bill comes before the House in the next session we will have a perfect measure for consideration. That is one thing. And another point is.....

Shri Gadgil: rose—

Shri Altekar: May I go on? I will be finishing in five minutes.

Mr. Deputy-Speaker: The hon. Member may go on, but he ought not to give the impression that he is finishing every now and then

Shri Altekar: Clause 30 (Allowance for quick succession to land or a business) reads:

“... any property consisting of land or on a business (not being a business carried on by a company) or any interest in such land or business

I would like to suggest that this allowance for quick succession is intended so that there will be no hardship, and if that is so, I would like to suggest that houses and other property as well should also be included therein. I know of many cases, and many of us may be knowing, that there are persons whose ancestors have built very big houses and buildings, and their descendants are not in a position even to repair them properly. If estate duty is levied on such houses, the result would be that in a short course of time, these descendants would be rendered displaced persons. Therefore, even in the case of quick succession of such property, the matter should be considered and the houses and other property also should be so included. At any rate it should be included in this manner: the deceased and his descendants and spouse, his father and mother and their descendants, form a compact family. This class of persons should get the benefit of this reduction for quick succession regarding every kind of property; and if it goes outside that group of persons even the deceased would not like that it should go in whole. So, if the estate goes outside the compact group which I have suggested, then, it should be fully taxed, because it is purely a windfall to those who are distantly related. In such cases, no compunction need be shown, and it should be levied even without this rule of reduction for deaths within five years.

With these suggestions, I would like to commend this Bill to this hon. House.

Shri Gadgil: I have heard the speeches, and I find that the Bill has been attacked from three points of view—legal, social and economic.

So far as the legal line is concerned, I do not think even for a moment that this House is not competent to pass a legislation of this kind.

It is urged that it was unlawful, illegal, inasmuch as it affected certain provisions of the Hindu Law. Even that objection is not correct, because if the Hindu Law is affected, it is affected. It is not laid down anywhere in the Constitution that if any particular law is to be amended, it must be done by directly amending that Act. It can as well be done while amending another Act. This objection is not correct.

I find that a point was tried to be made that because the interests of a major male co-parcener in a joint Hindu family is to be made the subject matter of this duty, there is severance of interest, and there would be no passing of interest by survivorship. I agree with my friend Mr. Altekar that no such result will come out as a result of passing this legislation. Even today the undivided share of a Hindu co-parcener can be alienated either by way of mortgage, or sale, and yet it does not operate as a severance of the joint family status. It can only happen if there is a suit for partition or there is a notice of an intention of having a partition of the joint family estate. In the absence of either, I do not agree that there will be an automatic severance of the co-parcenary. Hence there is nothing illegal or unlawful that is being done by this Bill.

Now, so far as the other two points are concerned, I want to make one point clear, and that is, that this measure is to be looked upon from two aspects—one, it is a measure of finance, and the other, it is a measure of some social significance. A few days ago, when I was in Poona, certain moneyed people came to me for advice. They are so much perturbed over the introduction of this Bill that they did not know how to transfer their property intact to their sons or grandsons or relatives. And I told them that I was not a practising lawyer now, but I would venture to give them a piece of advice, and it was this, that it will be no longer possible for the ingenuity of any lawyer to give them immunity from the payment of this tax, and the only way to get out of this tax is to die and disappear from this world before the commencement of this Act is notified in the Government of India Gazette. That was an advice freely given, and I think it has been accepted in the spirit in which it was given.

Shri C. D. Deshmukh: Has it been agreed upon?

Shri Gadgil: We have to consider, as I said, this Bill from two aspects—one, that of finance, and the other, that of social justice. The modern trend of economic science is growing towards the belief that poverty is not a necessity, and there is no moral justification for it. And one cannot tolerate the scene of having palaces by the side of cottages; the scene that a few travel in the best cars in the world, and the others only get a motor lift when they meet with an accident and are taken in the ambulance car. In this atmosphere of inequality, especially when we know that this inequality is perpetuated by institutions or laws of inheritance and succession guaranteed by the State, it

is no longer valid in the context of a democracy. Democratic ideals are embodied in the Preamble of our Constitution, and some of them are embodied in the directive principles in the same; it therefore becomes not only the moral duty of the Government, but becomes the legal duty of the Government, to bring in such measures as would remove these inequalities and guarantee what has been guaranteed in the Preamble of our Constitution—equality of opportunity and social justice all round.

It is an admitted fact that the inequalities are pronounced even in this country, and reference was made by one of my friends to what was stated in the Bombay Plan. If in 1940 the position was as described by him, it must be worse after a lapse of twelve years, when values of property have gone up. It is therefore not only necessary, not only desirable, but in my humble opinion it is the duty of this Government, as a Government representing the Congress Party, to bring in a legislation of this kind. As early as 1947, the AICC passed this resolution:

"Our aim should be to evolve a political system which will combine efficiency of administration with individual liberty and an economic structure which will yield maximum production without the operation of private monopoly and concentration of wealth and which will create a proper balance between urban and rural economy. Such a social structure can provide an alternative to the acquisitive economy of private capitalism and the regimentation of a totalitarian state. The goal set before the country in short is.....democracy in modern age, necessitates, plans of central direction as well as decentralisation of political and economic power in so far as it is compatible with the safety of the state and efficient production and the cultural progress of the community as a whole."

I, therefore, respectfully submit, that as a Government representing a certain political party which has been returned with a tremendous majority at the last general election, it is their duty which they owe to their party and under the Constitution to the country, to bring in a Bill like this. Whatever my esteemed friend Babu Ramnarayan Singh may say, the fact remains that he was a Congressman in 1947 and therefore he has a past by which he is bound, although today he somehow or other thinks that something else ought to be done. If equality of opportunity is to be made available for every citizen in

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this world, it is necessary that inequalities of wealth must be done away with, and inequalities of wealth are the results of the institution of inheritance. On that there is no dispute absolutely. What have we inherited? The majority in the country have inherited poverty, and I am one of them. We have not inherited riches, but we have inherited along with poverty something namely the will and determination to fight against the existing order, and to put it in its proper place, so that everybody will have an opportunity to rise to the highest position in the land, irrespective of any impediment that a man-made law may impose, and hence I have for the last fifteen years been crying hoarse over this. In fact it was in 1925 when the Taxation Inquiry Committee made the report for the first time in a practical and concrete manner, that this suggestion was made. We have travelled 27 years and now it has taken shape. It may be late, all the same it has come, and it has come in the right form. In 1946 when this Bill was introduced, in the Statement of Objects and Reasons, it was stated:

"The object of the Bill is to impose an estate duty on non-agricultural property to assist the provinces in their post-war development by fortifying permanently their revenue and enabling them to improve *inter alia* the existing social services. In spite of wartime taxation enormous private fortunes have been made during the war aggravating the great inequality which already existed. Apart from providing funds for the expansion of social services, there is manifest justification for the measure which will be a first step in the process of reducing the great disparities of wealth, which are a permanent feature of Indian economy, and thereby moving towards a more equitable distribution of the national income."

In the present Statement of Objects and Reasons attached to this Bill, something more is there, because it has been accepted as a positive step, and hence I welcome the Bill in its present form. The Statement of Objects and Reasons of the present Bill reads:

"The object of the Bill is to impose an estate duty on property passing or deemed to pass on the death of a person. Though the levy and collection of income-tax at high rates since the War and the investigations undertaken by the Income-tax Investigation Commission in a number of important cases of tax evasion have, no doubt, prevented to some extent the further concentration of wealth in the hands

of those who are already wealthy, yet these do not amount to positive steps in the direction of reducing the existing inequalities in the distribution of wealth. It is hoped that by the imposition of an estate duty such unequal distributions may be rectified to a large extent. Such a measure would also assist the States towards financing their development schemes."

I read in this that this will not be the first positive step towards the removal of inequalities of distribution of national wealth and dividend. Even in 1938 there was a conference of Finance Ministers of the several provinces here in Delhi, and when this proposal was made the objections then were that this was against the spirit of Hindu Law, or Muslim Law, but the most telling objection—at least that was the objection that was considered to be very telling and effective—was that there was no national Government. Now that India has become independent, there cannot be any excuse even for the delay of one day, and although there has been a delay of five years, I am prepared to condone it, because this proposal of taxing the inheritance or whatever one gains by way of succession is coupled with another scheme of public expenditure. That is the reason why I am prepared to forget all about it. You cannot think of any taxation in isolation. Without paying due attention as to how the money is going to be spent. When we consider questions of capital formation and incentive and see what would be the effect on workers' minds etc. we must take into consideration that this is not merely a piece of taxation, but is coupled with certain development schemes which are going to raise the standard of life of this country and is going to increase the power of accumulation of capital and production in this country. From that wider point of view, I commend this to this hon. House. I do not think that there is anybody in this House in the year of Grace 1952, who will say that this piece of legislation is absolutely uncalled for, or is useless etc., or that it is novel. Actually it is nothing of that kind. I remember in 1946 certain Mohammedans Members of the Central Assembly—the predecessor of this House—wanted to oppose this on the ground that it was not sanctioned by the Holy Quran. I had some talk with those gentlemen who are no longer here, and convinced them that there was nothing in it which was against the Quran, and that in fact the system of inheritance taxation was to be found 700 years before Christ in Egypt.

Dr. S. P. Mookerjee: You are reading Quran also?

I am catholic to that extent. I read Quran, I read the Bhagavad Gita and I read some of your articles also. (Interruption).

Inheritance tax was levied in the medieval times, and it is now to be found in 40 countries to which reference was made by my friend, Mr. Deshmukh, yesterday.

An Hon. Member: Including Pakistan.

Shri Gadgil: Now, in our own country in one form or another it has been there. Only we did not understand the full significance of the same. Whenever a Sardar died when his son was to be recognised, he has to pay what we call in our province *Nazrana*. (An Hon. Member: *Nazar*). We call it *Nazrana*. The economic significance and the financial significance of that is that it is a fee or something which has to be paid before your claim ripens into a title.

Now going further in 1870, Members of the House probably know, the Court Fee Act was passed. If you want to take a probate you have to pay a certain amount of fee by way of stamp fee. If you want a succession certificate, you have to pay something. Whether you are Hindu or not makes no difference. If you want to establish your claim to a policy of insurance, if you want to draw money from the post office left by the dead and if you want to have a share certificate belonging to dead man transferred, there are Acts which lay down that a succession certificate is necessary and you have to pay some fee on the succession certificate. There is some taxable minimum—about a thousand or five hundred, I do not know. But the point that I was making is that in bringing this Bill there is nothing new, there is nothing against the genius of our people, there is nothing against Hindu religion; on the contrary, I would say, if I understand Hindu religion correctly, then nothing which a man does not require is theft—*अस्तय*. Therefore, if a man has more than two coats in winter and more than one in summer, to that extent he has more than what he requires and to that extent he is a thief. He has taken more from the society than he is justified. That is the principle of Hindu religion. (Interruption). Probably with some people the idea is that religion is to be preached and not to be practised.

Dr. S. P. Mookerjee: What about two wives in succession?

Shri Gadgil: They will look after themselves; they are modern wives. It is death duty also.

The point is that there is nothing against religion, against morality and therefore, we must look at this measure from the two points of view, namely, as a measure of finance and a measure of social importance.

Death duties can be collected in a variety of ways. One is estate duty; the other is legacy duty; the third is inheritance or succession levy. What my friend, Mr. Altekar, has suggested, that there should be less rate on those who are near and more on those who are further is something which the Select Committee may take into consideration. But the point is: if the estate duty is a fiscal measure, then estate duty is the only form which gives you the best result from the financial point of view, because estate duty does not take into consideration the financial position of the man or men to whom the property is to go. Before it passes, the State share has to be paid. In the case of inheritance duty or tax, the position of the heir can be taken into consideration. If he is, as stated, in Hindu law one in the compact series of heirs, then you can tax him less—the son, grandson, great grandson and so on. But if he is further, in the sense that legitimately he had no expectation to succeed or get that property, it goes not matter whether he gets hundred rupees or whether he gets ten rupees. After all, it is unearned increment; it is a windfall and he had no expectation of it. Therefore, he cannot claim that the State has taken more than it should have. (Interruption). But so far as the sons and nearer heirs are concerned, in society, as it is constituted today, people like to leave something for their children. It is a very natural instinct and correspondingly, there is a natural expectation that if the father dies son expects to get something. Whether that institution of inheritance should continue in the form as it is, is just the question. For we have seen the present inequality of wealth in this country and if we allow the perpetuation of that what is guaranteed in the Preamble of our Constitution, namely, equality of opportunity, will not be possible. What equality can there be? Do we not see in our Society, a man getting a first-class in the Matriculation cannot go to foreign lands for further education because he is a poor man—unless he gets a scholarship? But the son of millionaire—a dunce, he may have passed the Matriculation after many attempts—the next year he goes abroad. What is that? Is this equality? (Interruption). The State cannot merely say: "Well, anybody can appear for the examination. They are not pre-

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vented entrance". No, that is not equality. Equality of opportunity means that those who start, start in an atmosphere in which there is material equality, at least equality to such an extent that it is possible for a man to go ahead.

I remember I saw the race course only once and I may see it again, since it has not yet been banned by my Bombay State Government. The horses are all kept in one line before the race starts and as soon as the signal goes, they run. The one who deserves first place goes to win; some gets the second place and so on; the rest are included in. I want that when I start or my son starts the race of life, all must be alike in the same line and one who has merit, one who has stamina, one who has perseverance will go ahead. Everything in this world, everything at least in this democratic State, should go by merit and not by patronage. Today money is the gateway to prestige, power and position and even a position in the Government.....

Dr. S. P. Mookerjee: Many lost the ministerial race.

Shri Gadgil: It is not merely self-criticism but it is a sad truth. I am not referring to any particular party in this country, but whosoever has money and a little pull with the leaders is sure to be nominated for one of the seats either for a State constituency or for a Parliamentary constituency.

Dr. S. P. Mookerjee: Or for the Cabinet.

Babu Ramnarayan Singh: What about the Ministers?

Shri Gadgil: Whatever be the party, the point is that money today is the gateway through which you can go to power, prestige, position, privilege—everything. Now, this gateway must be destroyed, and the greatest factor that contributes to this inequality is the institution of inheritance. Private property is the substance of inheritance and inheritance is the principal characteristic of private property.

Now, private property has got to be limited. We are now entering or are already in what we call mixed economy, that is a mixture of soda and something stronger. I think I can use this simile if not the stimulant in this House. But gradually our economy is going towards that point where private enterprise in so far as it is inconsistent with public good will be gradually fled away or eliminated. Therefore, there are two ways, one to tax while the man

is alive and the other to tax when the man leaves this world,—tax his entire property. Now, these two taxes, in my humble opinion, are complementary to one another. People may not realise this immediately. Income-tax can be avoided, and evaded and can be accumulated and that accumulation which is the result of avoided and evaded income-tax is sought to be taxed by the estate duty. (*Interruption*). If in the Select Committee greater care is taken to close the holes, well it is possible that to a substantial extent it could not be avoided. I do not claim that by merely passing this Bill you will be able to see that nothing escapes. We have got brainy lawyers in this country and clever merchants and all these things are bound to happen. But to the extent possible let us say that this is what we propose to do.

Now, what is wrong with this estate duty? It has been stated that you do not take into consideration the ability to pay, and reference was made that there may be some small estates and they will be swallowed because something will have to be paid by way of duty. Now, ability is not the purpose of the tax it is the rule of distribution. Therefore, if it does not comply with the canon of ability it does not mean that it is economically invalid or unjust. Now, estate duty is to be paid out of the estate; if the man who gets the estate is not in a position to pay, his ability is absolutely irrelevant so far as the estate duty is concerned. But if you accept the inheritance levy or the legacy tax and take into consideration that the propinquity or the consanguinity should be the consideration and the nearest heir paying less tax than the one who is further up it is a different matter. But, as I said that from the point of view of getting more money estate duty is the best form of death duty, though it might seem that in all property or other higher brackets of income you get more by way of inheritance levy, but on the whole you lose more. If you are purely actuated by financial considerations, then you may have the estate duty and not the inheritance tax or the succession tax.

It has been stated that this is a sort of capital levy. Undoubtedly it is a capital levy but this is the only form in which it can be levied without creating chaos in the country. If a regular capital levy is imposed then everybody will have to pay, no matter whether he is alive or dead. Then his shares and other things will have to be sold and there will be confusion in the market. But if it is an estate duty then it is only on the death of the person

that this comes into evidence and in operation and only his shares are sold. Nothing more than that.

Similarly it has been stated that this will—and I will consider this point later on—prevent the formation of capital. Estate taxation as any tax on capital has the peculiar advantage in that a complete offset of losses is automatically assured. This arises from the fact that an investment loss is also a capital loss and thus directly reduces the future estate tax liability. I will illustrate what I say. Suppose the property is worth Rs. 100 today and Rs. 25 go by way of taxation. You say, "Look here, this is cutting into the capital to the extent of Rs. 25". My answer to that is that in future you will have to pay tax not on Rs. 100 but on only Rs. 75. This is not my own view. If the House so desires I can quote economists of great eminence in support of what I have said. In fact, what I am saying is very little of mine and most of it is what I have read and thought over.

May I not also take this line? It is the intention to break the capital. Why not frankly say that this is our first frontal attack on private property?

An Hon. Member: Now, ask the Finance Minister.

Shri Gadgil: He agrees with me—do not worry. It is for you to make up your mind and not to speak in a half-hearted manner.

It is the first frontal attack on private property. Private property means mastery of capital which in the final analysis means the mastery of Government. Therefore we want to destroy this. Make no mistake about it. If you want this Government and if you want to have real democracy established in this country, you must give all out help to this measure and ask for further in due course, not now, because I believe in things being done gradually so that they become part of the community's life. Anything done in haste will lead us to repentance.

Now has the State a right or not in this? After all how does a man create property?

Dr. S. P. Mookerjee: Is it a new edition of your book?

Shri Gadgil: This is a new edition of my book which in due course you will buy, I know.

I call this fountain pen mine but it does not become my own because I say it. It is because you all agree that it belongs to Mr. Gadgil, because there is a social recognition backed up by the legal system. In the final analysis, in

other words, it is a social thing. Therefore, in the creation of property the Society or the State is the partner, the silent partner and as was well said by Mr. Gladstone.....

Mr. Deputy-Speaker: Have they not recognised private property there in all the other countries where the estate duties have been imposed? Are they all communist societies or socialistic States?

Shri Gadgil: I go by my own experience. The experience of other countries will undoubtedly provide a guide and, as was said by Mr. Deshmukh, so far as formation of capital was concerned, in the other countries where it was introduced there was no perceptible effect at all. What does Gladstone say? He says:

"The carrying of property in perfect security over the great barrier which death places between man and man is perhaps the very highest achievement, the most signal proof of the power of the civilized institutions... and an instance so capital of the great benefit conferred by law and civil institutions upon mankind, and of the immense enlargement that comes to natural liberty through the medium of the law, that I conceive nothing more rational than that, if taxes are to be raised at all, the state shall be at liberty to step in and take from him who is thenceforward to enjoy the whole in security that portion which may be *bona fide* necessary for the public purpose.

"The State is, therefore, a silent partner in the accumulation of the fortunes of every individual. The Stateis represented as a silent partner in the business of each citizen, without whose aid and protection it may be impossible to transact business or amass wealth; when partnership is dissolved by death, the silent partner is entitled to a share of the capital."

Now there is full justification for this. The only objection that was raised was about its effect on capital formation. In that connection, I want to state first that whatever ideas we have about capital formation relate more or less to an economy which is capitalist in its nature. Our economy has drifted from that, and it is a mixed economy. So, anything that may be relevant to the consideration of capital formation in a capitalist society is not necessarily relevant here. What is the experience of other countries? As was said by Mr. Deshmukh yesterday, there has been no effect on capital formation. The joint stock companies and corporations are not covered by this legislation. Only

[Shri Gadgil]

private limited companies are concerned. So, what has happened in other countries will happen here also and private limited companies will gradually become public limited companies and this is all to the good.

Secondly, in regard to the contention that to the extent to which the tax is collected on estates the capital structure will be affected, I would like to read to the House what the Colwyn Committee has to say:

"The Committee have posed for themselves two questions: whether the estate duty will stimulate the tax payers to work and save or whether it will discourage them from working and saving. While comparing the income tax and the estate duty, the majority report of the Committee was of the opinion that the income-tax will cut short consumption even of the most improvident man in his attempt to meet the same, while the estate duty which is a tax that the person in present enjoyment of the estate can ignore, is naturally liable to make the tax payer sanguine in view of his life expectations to ignore the psychological effects altogether."

The view of Prof. Pigou is that "death duties are rather a good form of taxation, in that people are probably not discouraged from saving by thinking of the death duties as they are by thinking of an income tax on an unearned income." As regards the consideration of public expenditure, here is what Sir Josiah Stamp said:—

"The influence of death duties upon saving is only slightly unfavourable compared with the other taxes, and that their desirable and social effects must likely counter-balance any disadvantages to capital accumulation. Apart from other economic effects, the current expenditure of tax collections by Government is liable in all probability to add more to the nation's power of accumulation than the capital, when the capital taken from individuals by inheritance taxation."

No Government can secure the best use of money unless it regulates personal and public expenditure in such a manner as to give maximum effect so far as public purposes are concerned. Therefore, as I said in the beginning, this must be considered from two points of view—one as a measure of finance and another as a measure of social significance. The point that I was making was this, that it does not affect the capital formation at all, and if it does to any extent, it is coun-

ter-balanced by the social consequences which accrue as a result of well-established and well-considered policies of public expenditure.

The effect of such a duty on work and efficiency is not bad at all. Work is ordinarily done for wages, and the best work is done for the interest that a person has in it. If a sculptor does a good piece of work, or a musician composes a good song, he does it not from purely pecuniary motives but because he has interest in the art itself. At the same time, if one knows that one is not likely to get more as an heir because of this imposition of estate duty, then right from today one will work harder. Yesterday I asked one of my friends who is a millowner what he thought about this. He said, "Do not worry. For twenty years I am not going to die. Nothing doing." I think this is the right attitude.

So, to sum up, it is the duty of the Government of the day to secure equality of opportunity which cannot be secured without elimination of inequalities of distribution of wealth. For that purpose, progressive, highgraded taxation on income and considerably high taxes on the estates left behind are absolutely necessary. Both are complementary to each other.

Now, a question was asked as to why some minimum exemption limit was not laid down. The Finance Minister is quite wise in not laying it down. After all, at the time of every Finance Bill the House gets an opportunity to consider every tax. Similarly, if this duty becomes a part of the Finance Bill the House will every year get an opportunity completely and thoroughly to review the position. What will a particular Finance Minister do at a given time will depend upon the colour of the Government, the needs of the country and the personality of the Finance Minister himself. How can we judge it beforehand?

Some people ask, "What is the good of having a Bill of this character without letting us know what the yield from it is going to be?" What I replied some time ago by way of interjection was just this. This is a rifle. We have got the range lever. If we want to shoot at a target which is 400 yards away, we can adjust it. If we want to shoot at a target which is nearer, even then we can adjust it. Therefore, it is not necessary that the rate should be stated here and now. So far as the yield is concerned, when this Bill was introduced in 1948 some of us put our heads together and I shall read a few lines from a note which was prepared by one of us for the use of the members of the Congress Party:—

"It is assumed on the basis of some hypothetical rate and some

hypothetical pattern of distribution of wealth....."

I called it "a guestimate"—

"...a guestimate can be made that the average incidence of death duties in India may come to 10 per cent. of the assessed value. Let us take it for granted that the duration of a man is thirty years. We can assume then that the probable yield per annum of the estate duty might be about 1/300th part of the total value of estates above Rs. 50,000. It is likely then that the yield may be in the neighbourhood of Rs. 9 crores."

Now that was in 1946.

5 P. M.

Mr. Deputy-Speaker: Is the hon. Member likely to take a long time?

Shri Gadgil: I would like to continue tomorrow, Sir.

Mr. Deputy-Speaker: The House now stands adjourned till 10-45 A.M. tomorrow.

The House then adjourned till a Quarter to Eleven of the Clock on Friday, the 7th November, 1952.
