

**Speaker's Certificate on  
Indian Income-tax  
(Amendment) Bill**

**STATEMENT RE LAW MINISTER'S SPEECH RE SPEAKER'S CERTIFICATE ON INDIAN INCOME TAX (AMENDMENT) BILL**

**The Prime Minister and Leader of the House (Shri Jawaharlal Nehru):** I crave your leave, Sir, and the indulgence of the House, to refer to certain incidents which took place in this House as well as the other House in the course of the last week, and which somewhat disturbed the normal serenity of the work of Parliament. Unfortunately I was not here then, but since my return, I have endeavoured to acquaint myself fully with what happened in both of the Houses of Parliament.

Under our Constitution, Parliament consists of our two Houses, each functioning in the allotted sphere laid down in that Constitution. We derive authority from that Constitution. Sometimes we refer back to the practice and conventions prevailing in the Houses of Parliament of the United Kingdom and even refer erroneously to an Upper House and a Lower House. I do not think that is correct. Nor is it helpful always to refer back to the procedure of the British Parliament which has grown up in the course of several hundred years and as a result of conflicts originally with the authority of the King and later between the Commons and the Lords. We have no such history behind us, though in making our Constitution we have profited by the experience of others. Our guide must, therefore, be our own Constitution which has clearly specified the functions of the House of the People and the Council of States. To call either of these Houses an Upper House or a Lower House is not correct. Each House has full authority to regulate its own procedure within the limits of the Constitution. Neither House, by itself, constitutes Parliament. It is the two Houses together that are the Parliament of India.

The successful working of our Constitution, as of any democratic structure, demands the closest co-operation between the two Houses. They are in fact parts of the same structure and any lack of that spirit of co-operation and accommodation would lead to difficulties and come in the way of the proper functioning of our Constitution. It is, therefore, peculiarly to be regretted that any sense of conflict should arise between the two Houses. For those who are interested in the success of the great experiment in nation-building that we

have embarked upon, it is a paramount duty to bring about this close co-operation and respect for each other. There can be no constitutional differences between the two Houses, because the final authority is the Constitution itself. That Constitution treats the two Houses equally, except in certain financial matters which are to be the sole purview of the House of the People. In regard to what these are, the Speaker is the final authority.

This position is perfectly clear and cannot be and has not been challenged at any stage. Unfortunately, some words were used by my colleague, the Law Minister, in speaking in the Council of States on April 29th, which led to a misunderstanding. That misunderstanding could have been easily removed by a direct reference to him. This was not done and the matter was raised in the House. Further misunderstanding then arose as between the two Houses and questions of privilege were raised and it was stated that the dignity of this House had been affected.

All of us are jealous of maintaining the dignity and authority of this House and of the Speaker who represents this House. Indeed, all of us are anxious to maintain the dignity and authority of both Houses which constitute Parliament. My colleague, the Law Minister, is as anxious as any of us to maintain that dignity and authority and it has been a matter of the greatest regret to him that any words of his should have led people to believe otherwise and further led to certain occurrences in both Houses which disturbed for a while the co-operative and friendly atmosphere which must of necessity prevail in both Houses of Parliament. Owing to some of these occurrences, he was placed in an embarrassing position, where to carry out the directions of one House might appear as if he had ignored the directions of the other. In this dilemma he might have produced an impression of not having shown the usual consideration which is the duty of every Member. But that was far from his intention and he regrets it and trusts that the House will accept his apology for any mistake which he might have inadvertently committed.

So far as the facts are concerned, they are clear, although unfortunately my colleague, the Law Minister, was not aware of all of them at the time the first reference was made to this matter in the Council of States. It

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is clear and beyond possibility of dispute that the Speaker's authority is final in declaring that a Bill is a Money Bill. When the Speaker gives his certificate to this effect, this cannot be challenged. The Speaker has no obligation to consult any one in coming to a decision or in giving his certificate. But he has himself decided to ask for the opinion of the Law Ministry in every case that has arisen since the commencement of the Constitution in 1950, before he records his decision. In the present case, namely the Indian Income-tax (Amendment) Bill, when the Bill was first received, the Law Ministry advised that it was a Money Bill. It was subsequently referred to the Select Committee and thereafter considered by the House of the People on the 23rd April 1953. The Speaker raised the question himself as to whether the Bill as amended by the Select Committee was a Money Bill and directed that the Law Ministry be approached and asked again to re-examine the position as also to give the grounds on which they think that the Bill was a Money Bill. The Ministry of Law replied on the 24th April 1953 saying that the Bill as amended by the Select Committee was a Money Bill and gave reasons for their advice. Thereupon the Speaker came to the decision on the 25th April 1953 that the Bill as passed by the House of the People was a Money Bill and later signed the certificate embodying this decision.

It will be observed that every care was taken by the Speaker to seek the advice of the Law Ministry at various stages, although there was no obligation on him to do so. Unfortunately, the Law Minister himself though undoubtedly responsible for the advice of his Ministry, was not himself aware of these references at that time. As soon as the Law Minister became aware of this on April 30th he brought these facts to the notice of the Chairman of the Council of States.

These are the facts. An error, which is regretted, led to a good deal of misapprehension and some feeling in both Houses. The dignity of either House of Parliament is precious to everyone of us. Not only is each House anxious to maintain its own dignity but, I am sure, that it is equally anxious to maintain the dignity of the other House which is equally a part of Parliament. The dignity of each House is represented by the Speaker and the Chairman and

every Member of Parliament, in whichever House he may be, must respect that dignity and authority.

I earnestly trust that these unfortunate incidents will be treated as closed now and that any feeling of resentment that might have arisen will pass away and the two Houses will function in friendship and co-operation, maintaining the high dignity of Parliament and furthering the public good.

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The Minister of Law and Minority Affairs (Shri Biswas): May I be permitted to say just a few words to completely associate myself with the statement which the Prime Minister has made? Nobody more deeply regrets than myself the unfortunate incidents which marred the serenity and, if I may add without disrespect, the dignity of either House of Parliament during the last week-end. It grieves me to think that I should have happened to be the cause of all this trouble. I had already assured this House at the earliest opportunity I had to do so that it had never been my intention to cast any reflection upon the Speaker or upon the dignity of the House. All that I can do today is to repeat that assurance, and to say that if by my words or actions I had unwittingly given any offence to anybody or to the House, I am sincerely sorry, and offer my profoundest apology for it. I hope the curtain will now finally be rung down on this episode, and relations of the utmost cordiality will be restored between the two Houses.

Shri H. N. Mukerjee (Calcutta North-East): I do not want to discuss the statements which have been made because it is not my intention in the least to disturb the atmosphere sought to be created by those statements. But I wish to recall a suggestion which you, Sir, made yourself. And that was that you wanted to have a meeting of representatives of different Groups in Parliament to discuss certain matters which have arisen in connection with these incidents. We do not want those matters to be discussed on the floor of the House but we did think that you would call that meeting where across the table we could sit together and discuss those things and then perhaps the objective which the Prime Minister and the Law Minister have in view would be consolidated. And

[Shri H. N. Mukerjee]

that is why I request you to see to it that that meeting of representatives of different Groups along with, I hope, the Leader of the House is arranged as soon as possible so that we can really and truly say good-bye to the rather unsavoury incidents which have happened and write a new chapter in the relations between the two Houses

**Shri B. S. Murthy (Eluru):** As far as this incident is concerned we are all very happy that it has ended well. But there is one important point namely the resolution of the Council of States which is agitating our minds. I would also like to have your consideration as well as the consideration of the Leader of the House on that matter and you may take another opportunity to clarify this.

**Shri Jawaharlal Nehru:** Sir, I am not aware fully of what exactly you were good enough to say on a previous occasion. That is for you to determine, Sir. On my coming back here day before yesterday I took the earliest opportunity to acquaint myself with the situation and I thought it only right that I should place my views, with all respect, before this House—which I have done now, after acquainting myself with the facts. And in the course of the statement I have made a further suggestion that this particular matter might end.

As for any other consideration, apart from this particular matter, it is open to you, Sir, to take any such steps as you may desire.

**Mr. Deputy-Speaker:** I think this matter may be considered. The other day when the resolution was read out here hon. Members thought that the other House ought not to have passed that resolution—that was the feeling expressed on the floor of the House—and they wanted to raise there and then the question as to whether it is open to the other House to pass a resolution asking the hon. the Law Minister not to attend this House.

And one other question of privilege was raised, apart from their taking exception to the conduct of the Law Minister. So far as that portion is concerned, it is over. With respect to the other matter, it is true I said that the matter of privilege as to what ought to be the relationship between the two Houses ought to be considered in a calmer atmosphere and therefore, if necessary, I said after con-

dering that matter I will send for the Leaders of the various Groups and Parties in this House and try to find out what ought to be done in a matter of this kind which involves the relationship between the two Houses; and thereafter I wanted to have a meeting, the next day or so, and informed the hon. Deputy Leader of the Congress Party and of the House, Maulana Saheb. He naturally wanted that we should wait until the hon. Leader returned. So, this matter may be considered as to what ought to be the relationship between the two Houses. Barring that, I think, from the statement that has been made by the hon. the Prime Minister, the other matter must be treated as closed, and it has brought about a harmony and a very happy relationship, I am sure, between the two Houses, and has calmed down the atmosphere in this House. The other matter may be considered at leisure. I will consult the Leaders of various Groups and the hon. the Leader of the House and examine that matter which may have far-reaching consequences later on.

**Dr. S. P. Mookerjee (Calcutta South-East):** May I ask whether the hon. the Leader of the House has applied his mind to the situation created by the passing of that resolution? It is not for us to discuss it now because I think he is going to address the other House this morning. But this question has got to be settled some how without worsening the atmosphere which has been created by the two statements which we have just heard.

**Shri K. K. Basu (Diamond Harbour):** Otherwise that would be a very bad precedent.

**Mr. Deputy-Speaker:** So far as the question relating to the privilege of the House is concerned it is unnecessary to refer to it at present. I am sure that matter can be gone into. If it is a question of privilege, the hon. the Home Minister is there in charge of the Committee of Privileges, and also the whole House.....

**Dr. S. P. Mookerjee:** No question of privilege.

**Mr. Deputy-Speaker:** .....and all of us can discuss it.

**Shri Vallatharas (Pudukkottai):** The question is whether this House has the power to summon any Minister in connection with the business of the House. Unless that is decided