

**PROGRESS REPORT OF FIVE YEAR PLAN
AND REPORT OF COMMUNITY PROJECTS
ADMINISTRATION**

The Minister of Planning and Irrigation and Power (Shri Nanda): I beg to lay on the Table a copy of each of the following papers:

- (i) Five Year Plan—Progress Report for 1951-52 and 1952-53. [Placed in Library, See IV. A.2.(15).]
- (ii) Report of the Community Projects Administration for 1952-53. [Placed in Library. See IV. F. 41(a).]

VOLUNTARY SURRENDER OF SALARIES

The Deputy Minister of Finance (Shri M. C. Shah): I beg to lay on the Table.....

Mr. Deputy-Speaker: Order, order, please. It is now two or three minutes since the statement was made. Still hon. Members are talking in groups. I will ask those hon. Members to kindly go into the lobby and talk, not here. I will have to take more severe action; but today is the last day of the session and I do not want to do anything.

Shri M. C. Shah: I beg to lay on the Table a copy of the statement containing information promised in reply to unstarred question No. 686, asked on the 24th March, 1953 regarding voluntary surrender of salaries. [See Appendix XII, annexure No. 23.]

**STATEMENTS SHOWING ACTION TAKEN BY
GOVERNMENT ON ASSURANCES, PROMISES
ETC. GIVEN DURING SESSIONS**

The Minister of Parliamentary Affairs (Shri Satya Narayan Sinha): I beg to lay on the Table the following statements showing the action taken by the Government on various assurances, promises and undertakings given during the various sessions shown against each:

- (1) Supplementary Statement No. I .. Third session, 1953 of the House of the People [See Appendix XIV, annexure No.2.]
- (2) Supplementary Statement No. II .. Second session, 1952 of the House of the People. [See Appendix XIV, annexure No. 3.]
- (3) Supplementary Statement No. III .. First session, 1952 of the House of the People. [See Appendix XIV, annexure No. 4.]
- (4) Supplementary Statement No. VI. .. Third Session (Second part) of Provisional Par-

liament, 1951.
[See Appendix XIV, annexure No. 5.]

**NOTIFICATIONS AMENDING CENTRAL
EXCISES RULES, 1944**

The Deputy Minister of Finance (Shri A. C. Guha): I beg to lay on the Table a copy of each of the following notifications in accordance with Section 38 of the Central Excises and Salt Act, 1944:

- (1) Central Excises Notification No. 9, dated the 7th March, 1953.
- (2) " " " No. 11, dated the 15th April, 1953.
- (3) " " " No. 13, dated the 8th April, 1953.
- (4) " " " No. 14, dated the 15th April, 1953. [Placed in Library. See No. S-74/53.]

**CORRECTIONS TO A STARRED QUESTION
re ROLLING STOCK FROM JAPAN**

The Deputy Minister of Railways and Transport (Shri Alagesan): I beg to lay on the Table a copy of the statement correcting the reply given to supplementary to Starred Question No. 1266 asked on the 27th June, 1952.

STATEMENT

In reply to Shri T. S. A. Chettiar's question asked on 27th June, 1952 as supplementary to the starred question No. 1266 by Pandit Munishwar Datt Upadhyay, substitute "ten Metre Gauge Passenger Bogle Underframes" for "ten locomotives".

Mr. Deputy-Speaker: The time for voting for the Public Accounts Committee and the Estimates Committee was fixed till 11 o'clock. In view of the fact that a number of hon. Members have been engaged here, I extend the time till 12 o'clock.

ESTATE DUTY BILL—contd.

10 A.M.

Mr. Deputy-Speaker: The House will now proceed with the further consideration of the Bill to provide for the levy and collection of an estate duty, as reported by the Select Committee.

Shri N. P. Nathwani (Sorath): The Select Committee has introduced several changes in the Bill and I consider the changes made by the Select Committee as improvement on the whole.

The first important change that has been made by the Select Committee is to fix the exemption limit and also to

lay down the exemptions in respect of certain kinds of properties. It has been provided in the Bill that property of the value of Rs. 75,000 shall be exempt from estate duty and in the case of an interest in joint family property of a Hindu governed by the Mitakshara school of Hindu law, the limit would be Rs. 50,000.

The criticism is levelled that the above limit is fixed at a low rate and does not take into consideration the various social and economic factors in our country. In this connection, they refer to the depreciation in the value of the rupee and the high cost of living. They have also referred to the economic backward position of the female members in our society and pointed out that they are depending for their maintenance on the head of the family and that they have got no independent source of maintenance. They have also pointed out and bemoaned the lack of social and ameliorative schemes in our country.

Again, other friends who consider that the limit fixed is rather high, referred to the appalling poverty of millions of people in the country, and their exceedingly low standard of living. In these circumstances, I think, that in fixing the limit at 75,000 and in giving exemption in respect of certain kinds of property, the Select Committee has followed the middle path—the middle path between the excess of valour and the excess of caution. I consider the exemption limit as quite reasonable. Taken along with the exemptions granted in respect of other properties, I believe they make due allowance for our special social and economic factors in the country. I consider the limit sufficiently high to cover amongst other things the case of an ordinary residential house belonging to an average middle class person.

Again, this limit accords very well with the trend of public opinion in the country on the question. The Estate Duty Bill was introduced for the first time in 1946. In that Bill, though it was a boom period and money was very cheap, the exemption limit was fixed at Rs. one lakh, and there were no provisions for granting exemptions such as those which are now provided for in the report of the

Select Committee. Again, in 1949, the first Select Committee had submitted its report to the Constituent Assembly; in that report, the Select Committee had approved this limit of Rs. one lakh with the observation that it was a liberal one. During this period, therefore, public opinion has also crystallised in favour of the exemption limit being fixed at Rs. one lakh.

Since 1946, many events have happened in the country which would justify the limit being fixed at a lower level. For instance, since 1946, prices of several commodities, particularly of urban immovable property, have fallen. Various schemes for developing our resources are getting into strides creating a demand for higher revenues. Lastly, there is today more realisation in the country of the need for removing disparities in wealth. Therefore, if at all the Select Committee has erred, it has erred on the side of liberality, but I say that the limit, taken together with the exemptions of properties, comes very near to the public opinion in the matter. It comes to nearly Rs. 90,000 or Rs. one lakh; in some cases, it may be even more.

In this connection, a reference was made to the high exemption limit of 60,000 dollars fixed in the U.S.A. This statement has been made in at least two of the minutes of dissent, and is likely to create a wrong impression. In the first place, it must be noted that 60,000 dollars is fixed for the federal estate tax. In 1926, when this federal estate tax was introduced in the U.S.A. for the first time, it was thought to fix the exemption limit at a high rate. The intention was only to rope in higher estates and leave the smaller ones to be tackled by the States.

[PANDIT THAKUR DAS BEARGAVA
in the Chair]

Therefore, in the U.S.A., in forty-seven out of forty-eight States, there is either an estate tax or an inheritance tax or a combination of the two. But in fixing their exemption limits for either of the two taxes or for both, several States have fixed them at a very low rate. I have read about at least several States where the exemption limit for an estate is fixed at 10,000 dollars. Again, it must be remembered that a large exemption limit had a special reason, viz., to allow the smaller States to tax the smaller estates, and this intention has been maintained even now. Therefore, the Federal Government does not lower its limit.

It has been argued by some that a distinction in the exemption is made between the interest in a joint family governed by the Mitakshara school of law and other properties and that such distinction compares very unfavourably with other properties. I do not want to repeat the arguments which have been already advanced in support of the fact that no such distinction or unfavourable comparison is being made by fixing two different limits. But I want to add one or two observations of my own. It must be remembered that in case of large property-owners governed by the Mitakshara school joint status is not now the normal condition. As a result of the impact of the income-tax law, the tendency of such joint families is to sever their status and to form partnerships. Therefore, there may be some ancestral property which might have formed the nucleus. But the members of the family come to a partition; the father comes to a partition with his sons and joins them as partner in their business or other activity, so that at the time of his death, he dies leaving property of which he was the sole owner and which devolves by inheritance and not by survivorship on their coparceners. This is a very important factor to be borne in mind, because even amongst Hindus who are governed by the Mitakshara law, self-acquired property or separate property is bound to be far large in comparison with the ancestral property.

The second point is that if the limit of Rs. 75,000 is considered to be a reasonable one, and if it is argued that it operates to discriminate against other properties, the remedy would be not to increase the limit of Rs. 75,000 but to reduce it, namely the other limit of Rs. 50,000.

Then I come to the question raised yesterday by Shri Dhulekar. He asked for raising of the limit of Rs. 75,000 on the ground of morality. I consider it to be a serious question. If our taxation is going to make people dishonest, then certainly we should seriously take that into consideration. But I do not think the limit which has been fixed, taken in conjunction with the exemptions, is such as to make people dishonest. It must be remembered in the first instance that this taxation is different from income-tax. Income-tax returns are to be filed every year, and there is an inducement to suppress income every year, but it is not so in the case of this tax, which would be levied only once at the time of the death of the deceased, and therefore the inducement is not much.

Then it was suggested that if the limit is raised, there would be no in-

ducement to resort to dishonest practices. I do not share this view. On the contrary, I believe in the old maxim that says that "the more one gets the more and more one desires"

Lastly, it must not be forgotten that in the case of small estates, the burden of taxation would be very small. In respect of estates in the neighbourhood of Rs. one lakh or more, the tax would be between Rs. 500 and Rs. 1000.

There is, next, the question about aggregating agricultural and other exempted property in determining the rate of estate duty. I do not want to repeat the arguments already advanced in support of this provision. I wish, however, to say that the inclusion of agricultural land is likely to lead other States, which have not already passed resolutions for enabling Parliament to legislate in respect of agricultural land, to fall in line, because the value of the agricultural land would already be taken into consideration under this measure. Secondly, there is a proposal to treat agricultural land a little favourably, maybe by reducing the scale of rates of estate duty. Therefore, the inclusion of agricultural land is to be welcomed for the sake of uniformity in taxation of agricultural land.

Then, I come to another point. In clause 9, an exemption is made in favour of public charitable purposes. I confess that I do not quite follow the meaning of the expression "public charitable purposes". We know the origin of this expression "public charitable purposes" used in the Bill. In the Bill as introduced in 1946, the words were "public or charitable purposes". In 1949, the then Select Committee changed the words by deleting the word "or", and made it "public charitable purposes". In law, Sir, as you know, the term "charity" has a well-defined legal meaning. It does not coincide with the popular meaning, but there are certain propositions which are well-established in law. I will merely state them with a view to make my point clear. The words "public charitable purposes" are tautology; the word "public" is unnecessary. Charity, it is well established, must be of a public character. The law recognizes no purpose as charitable unless it is of a public character. A purpose must, in order to be charitable, be directed to the benefit of the community or a section of the community, and not to the benefit of particular private individuals. There is no such thing as a private charitable trust. Therefore, the first submission that I wish to make is that the word "public" is unnecessary. But then, I was told.....

Shri Velayudhan (Quilon *cum* Mavelikkara—Reserved—Sch. Castes): Public trust by the Government and all that.

Shri N. P. Nathwani: No. A charitable trust would include purposes which are only public.

Then I was told that the intention was to exclude charities meant for caste or communal purposes. If that was the intention, I am afraid the language used is inapt because public charitable purposes would include a purpose for a section of the public or for members of a caste or community. If that is the intention, then the language will have to be suitably modified. I personally would welcome such an innovation because I feel that the time has come when the Legislature need not afford any concession in favour of charities which are meant for caste or communal purposes. I quite appreciate the generosity of the persons who give these charities but the value of their bounty is affected by the narrow hidebound outlook of these people, such charities are calculated to perpetuate the differences between caste and caste and community and community, and is inconsistent with the spirit and directive principles enshrined in our Constitution.

Then, lastly about charitable purposes, I would like to say that some definition either on the lines of section 18 of the Transfer of Property Act or on the lines of the definition given in section 4 of the Income-tax Act should be embodied in this clause 9 because otherwise there would be difficulty in interpreting the exact meaning of the term "charitable purposes". There is some difference between the English law and the Indian law as regards the exact import of this term.

Then I come to another point, *viz.*, that of appeals. In my opinion, it would have been a very desirable improvement if the Select Committee had provided for an appeal to an independent Tribunal on questions of fact. In regard to income-tax, we have already accepted this principle. The hon. Finance Minister gave two reasons for not providing for such a right of appeal. He said that some amount of flexibility was necessary in the initial stages, and secondly, he said in the case of about 95 per cent. of the cases, the question that would be involved would be the question of valuation only.

As regards the first point, no doubt flexibility is desirable and has its uses, but above all things we want impartiality. And here comes the difficulty. The persons who have to administer

this Act do not have the necessary judicial approach. They are acting with an executive mind, and that is why there is justification for the complaint that public confidence is lacking in them. And secondly, from the point of view of the tax-payer it must be remembered that what is of the utmost importance is the satisfaction that they should get that their case is being tried before an impartial Tribunal to the last ounce of its merit. And this satisfaction is of great importance. It is second only to the satisfaction of winning the case.

As regards the other point referred to by the hon. Minister, I beg to differ from him that in respect of 95 per cent. of cases the only question that would be referred would be the question of valuation. No doubt it would be the most important, most frequent single item of controversy under this Act, but there would also be very important other questions of fact. If we closely scrutinise the various clauses of the Bill beginning from clause 5, I would say we find that many difficult questions of fact are involved. Even on a simple clause like clause 9, many important questions of fact would arise. In the first instance, the question would be when the gift was made, who took the possession, who enjoyed the fruits of that property, whether the transaction was *bona fide* or not—all these are important questions of fact on which the rights of parties would depend.

But I do not want to minimise the value of the concession which has been made by the Select Committee. I quite agree that so far as the question of valuation is concerned, some special or technical knowledge is necessary, and the Tribunal is not competent enough in all these matters to come to a decision of its own accord. The Court also requires the assistance of experts when some special or technical knowledge is concerned. Looking at it from that point of view, the provision for referring a dispute about valuation to an independent arbitration of two valuers is a very satisfactory thing. Therefore, while I want the provision for an appeal to an independent Tribunal to be made, I would also wish this provision to be maintained.

There are one or two matters about which I will speak very briefly. There is, first, the question about refund. There is provision in clause 61 about giving refund in respect of an excess duty paid under a mistake or when the property is over-valued. But there may be other occasions when subsequent liabilities come to light, when many dormant claims are put

forward and the person accountable might have paid the duty without knowing about them. It would not be fair on the part of the Department not to grant relief in such cases. But I do not find any provision in the Bill to meet this situation.

Lastly, I would say one word about avoidance of duty. Similar provisions about estate tax are in operation in other countries since the last several decades. Many loopholes have been found from time to time, and they have been plugged up. But one important form of avoidance is transfer during one's lifetime. The only vulnerable period is two years, but large estate holders distribute their wealth well in time so that an estate is reduced as much as possible at the time of his death. In our society this tendency is likely to be followed on a larger scale because an adult son, though he is absolutely entitled in his own right to property, would like to carry out the wishes of his father. That is the consequence of our social system today. Therefore, though I know that we are at an initial stage,— I also know that the matter is pending before the Income-tax Investigation Commission—still I think that if we want to achieve substantially either of the two objects set out in the Statement of Objects and Reasons, we will have to devise some method for bringing this transfer also. With these words I support the Bill.

Shri G. D. Somani (Nagaur-Pali): I would at the very outset like to make a few observations on the principle of the Bill as I definitely feel that the Bill, in the way in which it has emerged from the Select Committee, will do more harm than good to the general economy of our country.

In this connection, I would first like to refer to the amendment that is already before the House, that the Bill should be circulated for eliciting public opinion. (*Interruptions.*) I would like to draw the attention of the hon. the Finance Minister to the various representations that were made by the commercial organisations that at least until the findings of the Taxation Inquiry Committee were known the Bill should be postponed. After all, an expert and specialised body, the Taxation Inquiry Committee, is at present engaged in an elaborate study of the entire taxation structure of the country and the incidence of taxation on the various sections of our society and it is only fair and logical that any new taxation measure, especially one of such a far-reaching character, should not have been placed on the Statute Book until the same was reviewed by

such an expert and specialised body, when it is already engaged in examining in all its aspects the present taxation structure of the country.

After all, this is not a new measure. This measure has been a matter of study by various authorities and Committees ever since 1859 and if this Bill could not be placed on the Statute Book so far, it was not due to any lack of desire on the part of the Government concerned, but it was exclusively due to certain formidable complications and difficulties involved in this Bill which difficulties still continue to remain. My submission is that the most fundamental objection to the way in which this Bill has been brought before the House is that it will adversely affect savings and capital formation and thereby more adversely affect our national economy than the benefit that might accrue by the amount of yield from this Bill.

In this connection, I would first like to refer to what the Colvin Committee on National Debt and Taxation in England said in 1927. They said:

"Taking social and psychological effects together, we think that the estate duty is distinctly more damaging to saving than the income-tax."

It does not require much argument to substantiate this opinion of an expert body. After all, human nature as it is, it is only natural to infer that when a man finds that his savings, a large portion of his savings, is going to be taken away by the State, then there is an incentive rather for less work and less earnings and an incentive for frittering away his resources in so many other ways. That is exactly contrary to the basic objective of this Bill which is to assist the State in the implementation of the various development projects. I would like to make a submission to the hon. the Finance Minister to closely analyse the repercussions which it will have on capital formation and on analysis if the House is satisfied that the operation of this Bill will result in drying up the sources of investment and in withdrawing from investment an amount which may be larger than what you might be able to gather from this duty, then certainly, it cannot be too strongly emphasised that this Bill should very well stand over until the needs of our expanding and developmental economy are met in the initial period. After all, the primary objective today is to raise the standard of living of our people and that will be possible only by increasing production by stimulating investment in all directions and by various other ways, so that our un-

[Shri G. D. Somani]

tapped resources may be exploited to the fullest possible extent. But although no definite estimate has yet been given by the Finance Minister to the House about the probable yield from the duty, supposing, for the sake of argument, the Exchequer gets ten crores from this duty and the operation of this duty inflicts an injury to the extent of 20 crores to our national economy, then I would like to enquire how this Bill is going to promote the development of the country which we seek? The whole point—I most respectfully beg to submit in this connection—is that the approach to this Bill has been more of a psychological and sentimental character to ensure that those who have got wealth should be dispossessed so that this disparity that is existing might be wiped out. I am not against the reduction of this disparity, provided you can bring about this reduction in disparity without adversely affecting the general developmental programme of the country. I would ask a simple question in this connection. Is it worthwhile trying to reduce this disparity if in the process you adversely affect the national development programme which we have under the Five Year Plan? The fundamental object before us is to achieve the development of the country and if this concentration of wealth in the hands of a few assists in the development of the country, then is it not worthwhile at least in the transition period to suffer the disparity rather than do something which will, while doing something to reduce the disparity, adversely affect development in so many directions? I would therefore humbly urge that this aspect, about savings and capital formation, should be much more minutely examined than the way in which it has been done so far. We will have time enough after the transitional period of five or ten years when our resources would have fully developed, to take whatever measures we think fit to remove this disparity. But the position today is—as we have been hearing from the hon. the Prime Minister and other leaders of the country—that we have first to create the wealth before it can be distributed. Suppose, for instance, we today impose a hundred per cent. capital levy and take away whatever wealth at present lies with a small section of our population. Will that help our national economy in any way? Will it make the slightest difference to our teeming millions if whatever is left by way of concentration of wealth in a few hands is taken away? Will we, by drying away these springs of production or investment, be serving the interests of our country? After

all, the Government are committed to the pattern of mixed economy, not because they have got any unduly soft corner for the private sector; the question is, and it has been stressed quite clearly from the Prime Minister onwards, that this private sector would be allowed to continue only to the extent and the period till it serves the broad national objective of development. The moment the private sector fails to make its contribution to the national economy, it will not be allowed to exist and it is in the light of this policy of the Government that I appeal that this question of this levy being rushed through should be examined. My point is that the repercussions which it might have on capital formation and in several other directions may far outweigh the advantages which the small yield from this duty may constitute to the national exchequer.

I would also in this connection like to draw the attention of the House to the repercussions which it might have on the middle classes and the small scale and middle-sized family partnership businesses. The hon. the Finance Minister in his opening remarks on this Bill had hinted that if this Bill led to some of these private family partnership businesses being converted into public limited concerns, that would be a development which would not be unwelcome. I agree so far as it goes but the question is whether in view of the formalities and the necessities of forming a public limited concern, it will be practicable or feasible for the vast number of our middle-sized industries or middle-sized businesses, which are to a certain extent the backbone of our economy, to convert themselves into public limited companies.

Then there is this question of the disruption or dislocation that these middle-class or middle-sized businesses would suffer from the operation of this duty—it was not dealt with by the hon. the Finance Minister. He left it with the remark that if they convert themselves into public limited concerns, that will be a step in the right direction. But he has not pointed out any of the difficulties involved; if they are not able to convert themselves into public limited concerns and if the operation of these death duties disrupts or dislocates the smooth functioning of these institutions, then it will have inflicted a severe hardship on these middle-classes who have been the worst hit by the war and post-war conditions. No safeguards have been provided in

the Bill to ensure against the disruption and dislocation of such businesses. After all, it is too tragic to visualise how, in a family concern when they would be mourning the death of the chief partner, their bread earner, the Government's demand for this duty will disrupt their business permanently and place those families under a permanent hardship. This is also an aspect which should have received more attention from the Select Committee than it has had. My reading of the situation is that whatever may be the yield from this duty to serve the interests of the States for which it is being collected, if a proper study is made of the injury that it will cause to such middle class businesses and the injury that it will cause by drying up the sources of investment into productive channels by the big businesses who might be affected, then the net balance would be that the country would suffer rather than gain by the passage of this Bill at this stage. We are in the midst of a developmental economy. Our resources are at present concentrated towards building up and towards expanding and anything that goes against the incentive to produce, to invest more, to save more should be regarded as a policy which is not desirable at this stage.

I know that several countries have got such a type of death duties, but the conditions differ. Here we have a complexity of inheritance laws and at present we are also engaged in development and certainly we have to see to the circumstances and conditions of the country concerned before we embark upon something, simply because it has been done in other countries. I would therefore, again appeal that certain safeguards or exemptions should be provided in the Bill which would ensure that it will not lead to more harm being done to our economy than benefit.

In this connection I would make one suggestion which might, at least to some extent, meet the requirements of the situation and that suggestion was put forward by the representatives of the Federation. It was that investments in new enterprises approved by the Government should be exempted from the purview of this Bill. Already the Income-tax Act, as it stands today, provides certain concessions to these new concerns including the liberalisation of depreciation and also the declaration of dividend up to six per cent. Now, this is only logical that when the Government, in order to encourage the growth and development of new industries, have provided cer-

tain concessions to the new concerns, it is not too much to expect that any investment made in these new industrial enterprises should be exempt, at least for a period of five or ten years of transition, from the purview of this Act.

This will lead, in the first instance, to a great initiative in building up certain new industries of which the country is in urgent need. On the other hand I may also draw the attention of the House to the fact that if there be no such counter-direction, the Bill might result easily in the people trying to invest their funds in some such sorts of commodities like bullion or jewellery which are less likely to be detected than these productive channels. It might easily lead to the flow of investments in unproductive channels rather than productive channels. Already, I understand that there is some provision in the U.K. Act which provides exemption for certain Government securities. There is no reason why, in the context of the requirements of our country, the Government here should not allow these investments in new enterprises to be exempted from the purview of this Act.

Similarly, so far as charity is concerned, there is already a lot of reference in several minutes of dissent that the public charities should be exempt both as regards duration and as regards the amount. I know some amount has been prescribed, which will be exempt from the duty.....

Shri C. D. Pande (Naini Tal Distt. cum Almora Distt.—South West cum Bareilly Distt.—North): A sum of Rs. 2500.

Shri G. D. Somani: A sum of Rs. 2500 has been made uniformly applicable. My point is that a certain percentage of the value of the property should have been provided—it may be ten per cent. or twenty per cent; but a uniform rate of Rs. 2500 irrespective of the status of the person concerned is not just and fair. After all, he should have an opportunity to contribute a certain portion of his assets to charity if he so chooses. After all, we have got ancient traditions in our country under which people make their gifts for charity at the time of their death. Certainly, subject to certain safeguards that this concession will not be allowed to be misused and subject to certain ceilings the Government should see that instead of a uniform exemption of Rs. 2500, it should be fixed in terms of percentages—whatever reasonable percentage it might be.

[Shri G. D. Somani]

Then the question of dwelling houses. It is really very tragic to find that even in the case of dwelling houses, it has raised too much of controversy. I would have expected that in view of the sentiments of the vast number of people, at least this question of dwelling houses, subject to certain ceilings, should have been decided. I can understand that several rich people who have got a number of dwelling houses in, several places should not get exemption for all. But, certainly subject to certain ceilings prescribed, it would have been possible for the Select Committee to provide exemption for dwelling houses for the ordinary common man, for the people who will be affected by this tax.

Similarly, I would also urge that provision should also be made to accept payment of the liability in kind. That is, if a property is valued at a certain figure, it should be open to the party concerned to surrender that property at that amount so that he may not be forced to liquidate the same in order to meet the liability under the Act.

There are many other things which should be said and which may be said later on since the Bill is going to be discussed in the next session. But, I would again urge upon the Government to explore and examine the implications which this Bill may have and to provide at least some amendment which will ensure that the needs of our development which are paramount at present will not be adversely affected.

Shri C. C. Shah (Gohilwad-Sorath): I must confess that I was amazed at the speech of the last speaker. (*Inter-ruption.*) I have known him long and I have known him to take a reasonable and rational view even when questions of property are concerned. But, I was surprised that in the year 1953 he should still plead that this Bill should be circulated for public opinion and he should plead in the name of national economy, in the name of our development projects and say that this Bill should not be passed at this stage.

I heard the hon. representative of the Ram Rajya Parishad objecting to this Bill on grounds of religion. I could not argue with him. Of course, it was most entertaining to hear him. My hon. friend Mr. Somani speaks in the name of national economy. Well, human nature has a certain capacity for self-deception, but that it can go to this length is something which amazed us, ordinary people.

Estate duty is an ordinary, common form of taxation all over the world. Not only does it not come too early in this country, it comes too late. I can understand a man arguing that the exemption limit should be higher than what it is; that public charities should be exempted to a certain extent; the specific suggestions which one can make with regard to the Bill one can understand. But an outright opposition to the Bill is a thing which I cannot understand. Coming as it does from Mr. Somani, if it in any manner represents the Federation of Indian Chambers of Commerce and Industry—to which he has referred—I regret to say that that is not a point of view which in any event a large majority in this House can ever accept. But I am sure that the members of the Federation of Indian Chambers of Commerce and Industry have taken a more reasonable view on this as on all other matters and do not share the views which Mr. Somani has put forward and it will be doing an injustice to them to say that he represents them.

He has trotted out the old, outworn arguments of national capital not being formed, savings not being made and he has held out a threat that estates will be frittered away if one is under the fear that he has to pay estate duty. May I respectfully tell him that if men of his class fritter away their estates on this ground, the better it is. The vulgar ostentation of wealth which we find in these days, particularly from that class of people who have suddenly become rich during the war, is most distressing. May I respectfully tell him—if he represents his class—that India lives in the year 1953. Well, I do not want to take the time of the House in arguing with him. But I do hope that in his calmer moments he will think that a modest Bill like this ought not to have met with this kind of treatment from him.

This is a very modest Bill. I know there are some on this side of the House who consider this Bill a very extraordinary measure, something of a great measure which they think is going to be a great leveller of the inequalities of wealth. I do not take that view. This is an ordinary measure of taxation which any modern Government, calling itself progressive, must have, the earlier the better. I do not also share the view, by which some have given pictures of sombre situations, of families being ruined and widows and children being left destitute and all that kind of thing, and estates being washed away. Nothing of that kind is going to happen by this Bill.

Now, consider what this Bill is. Let us once and for all remember that men of property—as my hon. friend Mr. Tek Chand said very rightly yesterday—are, and ought to be, pursued by the tax collector from the cradle to the grave and even after death. It is their lot, and it is their good fortune, that they are so pursued by the tax collector. If I may respectfully say so, payment of estate duty by men of property, is the last settlement of account by them with the society of which they were a part and from whom they have collected their wealth. It is their last settlement of account for all their unconscious sins of omission and commission during their life time. And I hope by properly paying the estate duty they will go with a clean bill signed by the hon. Mr. Deshmukh, so that they may have an easy entry into Heaven.

Dr. N. B. Khare (Gwalior): Is he the Pope?

Shri C. C. Shah: Yes, as the Papal bulls used to be issued.

Anyhow it is a modest measure. I can understand anybody saying that the exemption limit ought to be a little high considering the conditions in the country. I can understand anybody pleading that hardships in the administration of the Act should be removed. Such constructive suggestions ought to be welcomed.

Only three questions are involved in the Estate Duty Bill: what is the property to be taxed; what shall be the measure of taxation and what shall be the method of collection. These are the three simple questions which arise on an Estate Duty Bill and in each one of them there is ample room for constructive suggestions. In a taxation measure it is very difficult to strike the golden mean. The Select Committee has done its best to arrive at what it calls the greatest common measure of agreement between the various groups. Some thought that the exemption limit should be low; some thought that it should be much high; some thought that the exemptions should be of one nature or the other nature. The Select Committee has undoubtedly, honestly, tried its best to arrive at the greatest common measure of agreement. One may or may not agree with them, because in a taxation measure there is nothing like equity. There will always be hardship in any taxation measure.

Take Income-tax Act for example. My hon. friend Mr. Somani will be able to give one hundred and one cases—I myself can—of genuine hard-

ships caused by the operation of the Income-tax Act, which he would like to remove, which anybody would like to remove. A taxation measure is always a measure which involves some hardships. Therefore, let us recognise that hard cases make bad laws. Take for example quick succession. Mr. Tek Chand argued very eloquently yesterday—and some of us were much impressed by it—dacoits come and kill you, though in very rare cases it happens—there are still some in India. But that is not a normal happening; let us not think of abnormal cases as ordinary. Taxation measures must be looked at from this point of view.

What are the objects of an Estate Duty Bill? There are only three objects: one to make it a source of revenue; secondly to reduce the inequalities of wealth and thirdly the social and psychological effect which it has upon the community as a whole.

Now, as I began by saying that this is a modest measure, I want to point out from the revenue point of view what is the income which it is expected to yield. No estimate has been made. But I may tell, the Planning Commission estimates it at Rs. eight crores to Rs. ten crores. Now, income-tax alone yields Rs. 150 crores, 15 to 16 times more than what the Estate Duty would yield. Do you not consider—I ask my hon. friend Mr. Somani—that compared from that point of view, this is a very modest measure? If by one single measure of taxation, the Income-tax Act, you can take away Rs. 150 crores, do you stop capital formation? Do you discourage savings? Then, do you suggest seriously that by a measure which will lead to a levy of Rs. eight crores to Rs. ten crores you will so much disrupt the national economy, that it should be circulated at this stage?

The second objection is to reduction in inequalities of wealth. In my opinion, though it will be a step in that direction, it is a very modest and moderate step. The Estate Duty Bill taxes property at death and the moment it is introduced men of property—and I am sure Mr. Somani has considered it from that point of view—would immediately begin arranging their affairs and so much transfer their property during their life-time as to leave as little as possible, to be subjected to Estate Duty. It is my profession to advise people and I have been advising people to do so. If my hon. friend Mr. Somani comes to me, I will save him as much of estate duty as possible, within the limits of law, of course. Even as a leveller of inequalities of wealth it is a very modest

[Shri C. C. Shah]

measure, only a first step in that direction. That is why when some friends on this side of the House wax eloquent over this Bill and make a sentimental approach to it and think they are doing a very great thing, I beg respectfully to say that though it is a measure in the right direction and has come not a day too late, we are not doing anything extraordinary but something which ought to have been done long ago. But the opinion of all well-known economists on public finance is that the value of the estate duty is not so much as a source of revenue, nor so much as a leveller of inequalities of wealth, but it is the social and psychological effect on the community as a whole. People feel that here are men of property who are being subjected to increasing taxation at every stage, even at death. It brings a sort of psychological satisfaction. It is not jealousy. I can assure men of property it is not jealousy. But it is necessary in their own interest that they should make people, the millions of people in the country, think as to what their attitude is, namely that "the wealth which we possess we possess for you and not for us alone." I do not want to be more eloquent on this. I wish only to say that enlightened self-interest should dictate to them that they should welcome this measure, and not only welcome it but say "we want that a higher rate of duty should be levied on larger properties". They should voluntarily say that. If man does not voluntarily choose equality, if man does not voluntarily give up greed, if man does not want to look to the needs of his fellow brethren, the law must make him do what he will not do voluntarily. It is expected that man will voluntarily do it. But if man does not do it and puts all impediments and hindrances in the way of a Bill like this, the earlier law takes its course the better it is.

Having said this much on the general aspect, if you will give me a few minutes I wish to touch one or two points. I know that I have already outrun my time.

Mr. Chairman: He can go on for three or four minutes more.

Shri C. C. Shah: I only wish to say a few words about one or two points. The first point is about public charities. I do not mind from which side of the House this suggestion comes. I would not like this matter to be considered in a manner that because the suggestion comes from my hon. friend Mr. Somani it should not

be considered and because it comes from this side therefore it should be considered. I personally feel that there should be a greater inducement for encouraging public charities and therefore a larger exemption is necessary in that case. I will not dilate upon that at the present moment. At the proper stage I will do so.

The second point is about appeals to the tribunal. I have carefully read the speech of the Finance Minister. I have no grievance against the Central Board of Revenue as such. But I have no doubt in my mind that they have a departmental outlook, whatever flexibility they may have. People must feel that justice is done, it is not enough that justice is done in fact. Another consideration I would urge is this. The Central Board of Revenue sits in Delhi. These appeals will come from all over the country and it is inadvisable, in my opinion, that all the appeals from all parts of the country should have to come to Delhi. And the man must have a satisfaction that he is personally heard. A district judge in his own district will be able to hear him more expeditiously and more justly than otherwise. I do not mind the first appeal remaining with the Central Board of Revenue, but there should be a second appeal on a question of fact to the judicial tribunal as it is under the Indian Income-tax Act. And there I am fortified in my opinion because under the Indian Income-tax Act after an experience of several years we came to the conclusion that it is better to provide a judicial tribunal under the Act.

11 A.M.

I have outrun my time and do not want to take any more time of the House. With these few words I support the Bill.

श्री एस० सी० सिंघल (ज़िला प्रतीगढ़) :

सभापति जी, मैं ने अपने मित्र श्री सोमानी साहब के माषण को बहुत गौर से सुना और मैं ने डिसेंटिंग नोट (विमति टिप्पणी) में श्री तुलसीदास क्लिवाचन्द का नोट भी देखा और मुझे सोमानी जी की स्पीच और श्री तुलसीदास के डिसेंटिंग नोट को देख कर कोई प्रश्नमा तो नहीं हुआ हां दुःख जरूर हुआ। ये लोग जनता के नाम पर जनता का ही गला काटना चाहते हैं। ये लोग इस विषयक के बिलकुल विरोध में हैं और चाहते हैं कि यह

बिल अभी टलता ही जाय ताकि मालदार सम्प्रदाय सम्पत्ति कर देने से बचा रहे।

यह बिल सब से पहले सेंट्रल असेम्बली में १९४८ में आया और उस पर बहस होने के बाद यह बिल सेलेक्ट कमेटी को भेजा गया और सेलेक्ट कमेटी ने अपनी रिपोर्ट भी इस बिल पर दी लेकिन यह बिल पास नहीं किया गया, और यह बहाना बना कर टाल दिया गया कि हिन्दू कोड बिल पास हो जायेगा, तब इस बिल के पास करने का भ्रवसर अच्छा होगा, यह बिल, मैं समझता हूँ, ऐसे ही लोगों के भ्रसर से टाला गया। इसके बाद १९५२ में चार साल के बाद यह बिल फिर पार्लियामेंट में आया, इस के बाद यह सेलेक्ट कमेटी में गया और अचम्भे की बात है कि सेलेक्ट कमेटी ने २१ बैठकों के बाद अपनी रिपोर्ट मुकम्मिल की। सिर्फ इस बिल में ८४ धारारों हैं और उन में से ३१ धाराओं में सेलेक्ट कमेटी ने संशोधन किया है, ३१ धाराओं का संशोधन सेलेक्ट कमेटी की एक या दो सिटिंग में हो सकता था, लेकिन ऐसे लोगों के भ्रसर से या इनफ्लुएन्स से यह बिल टलता गया और २१ बैठकों में सेलेक्ट कमेटी इस बिल को संशोधित कर के अपनी रिपोर्ट तैयार कर सकी और इस तरह देश का काफी पैसा खर्च हुआ और प्रवर समिति के सदस्यों का समय भी काफी लगा लेकिन फिर भी इस सदन के कुछ सदस्यों की नियत यही है कि यह बिल दो, चार साल को और टल जाय, लेकिन मेरा सरकार से यह अनुरोध है कि यह बिल जल्द से जल्द पास होना चाहिये। मैं तो यह चाहता था कि यह बिल इसी बजट सेशन में पास ही जाता और भागे के लिये मूलवी नहीं किया जाता, लेकिन लाचारी है, यह बिल सन् ४८ से ५३ यानी पांच साल से बराबर टलता आ रहा है और सरकार को काफी रुपया जो कर के रूप में मिल सकता था नहीं मिला। सरकार को इस का ख्याल करना चाहिये, और इसे पास

कराने में अधिक विलम्ब नहीं करना चाहिये हमें पंचवर्षीय योजना के सफल बनाने के लिये रुपये की बहुत सन्त जरूरत है और इस कर से काफी रुपया मिल सकता है। सोमानी जी ने सेविंग का सवाल उठाया, मेरी राय में उन्होंने नये अर्थ शास्त्र का ज्यादा अध्ययन नहीं किया है अगर किया होता तो वह ऐसी बात नहीं उठाते; आज कल के अर्थशास्त्र के अनुसार जो देश सेविंग करते हैं वह अपनी ट्रेड आर इन्डस्ट्रीज को गिरा देते हैं। नये अर्थशास्त्र के सिद्धांत के मुताबिका जो देश अपनी आय और व्यय को बराबर रखता है वही देश तरक्की कर सकता है और जिस मुल्क में सेविंग की कोशिश की जाती है वह मुल्क अपनी इन्डस्ट्रीज को गिरा देता है और बेरोजगारी बढ़ाता है। सोमानी जी का मतलब सेविंग से यह है कि कुछ पूंजीपतियों के घरों में देश का रुपया पड़ा रहे, अगर पंच वर्षीय योजना के लिये रुपया मिल जाये और हमारी पंचवर्षीय योजना कामयाब हो जाये, तो मैं समझता हूँ कि इसने देश का अधिक लाभ और किसी में नहीं है। इसी की सफलता पर हमारे उद्योग धन्धों की तरक्की निर्भर है इस लिये इस बिल का जल्द से जल्द पास होना निहायत जरूरी है।

मुझे दुख है कि प्रवर समिति ने इस बिल की भाषा में कोई सुधार नहीं किया, इस बिल की भाषा इतनी कठिन और क्लिष्ट है कि इस का समझना बहुत से लोगों के लिये नामुमकिन है। इस बात को हमारे वित्त मंत्री महोदय ने भी स्वीकार किया है, लेकिन स्वीकार करने मात्र से कोई फायदा नहीं। जब तक इस की भाषा को सरल और समझने लायक न बनाया जाय। यह बिल तो इतना सरल और सीधा होना चाहिये कि हर एक आदमी इस को समझ सके।

मैं तो सरकार से अब भी प्रार्थना करूँगा कि वह कोई न कोई उपाय ऐसा निकाल कि

[श्री एस० सी० सिंघल]

बिल की भाषा इतनी आसान हो जाये कि हर एक आदमी उस को समझ सके ताकि वकीलों को तंग करने की कोई आवश्यकता न पड़े।

मुझे इस बात का भी अफसोस है कि यह बिल पूरा बिल नहीं है। इस में अधूरापन है। इंग्लैंड में अगर एस्टेट ड्यूटी है तो साथ में सक्सेशन ड्यूटी भी है। इस बिल में भी सक्सेशन ड्यूटी का होना निहायत लाजमी है। जब तक सक्सेशन ड्यूटी नहीं होगी तब तक आप समता और समानता नहीं ला सकते। और अगर उस के सोशियल जस्टिस नहीं हो सकती। इस बिल के अन्दर जरूरी है कि कुछ क्लॉजेज सक्सेशन ड्यूटी के लिये और जोड़ दिये जायें। प्रवर समिति का यह कहना कि सक्सेशन ड्यूटी इस में नहीं आ सकती है और यह कांस्टीट्यूशन के खिलाफ है, यह गलत है। मैं इस से सहमत नहीं हूँ। अगर दो चार क्लॉजेज इस में सक्सेशन के जोड़ दिये जाते तो कोई भी दिक्कत न पड़ती और कोई विधान के खिलाफ बात नहीं होती।

मैं तो यह भी चाहता हूँ कि किसी आदमी को एक बंधी रकम से ज्यादा इन्हैरिट करने (विरासत में लेने) का अधिकार नहीं होना चाहिये। साथ ही मैं यह भी चाहता हूँ कि अगर कोई आदमी मालदार है तो उस को भी प्रापर्टी इन्हैरिट करने का कोई अधिकार नहीं होना चाहिये। जब तक यह क्लॉज नहीं जोड़े जायेंगे तब तक आप समता और समानता नहीं ला सकते। इसलिये इन का होना बहुत लाजमी है। इस के विपरीत प्रवर समिति ने एक नया क्लॉज ४८ जोड़ दिया है। वह खण्ड बहुत ही आपत्तिजनक है। सेलेक्ट कमेटी की रिपोर्ट में नये खण्ड के लिये यह दलीलें दी गई हैं :

"In practically all countries with a federal structure of Govern-

ment where inheritance or succession duties are paid in the component States side by side with estate duty, the principle of granting relief in respect of such duties when estate duty comes to be paid is well-recognised. The Select Committee feel that a similar relief should be provided in this Bill also within a specified limit".

यह दलीलें कोई मतलब नहीं रखतीं, और इस नये खण्ड की कोई पुष्टि नहीं करतीं मैं समझता हूँ कि यह खंड बहुत प्रतिक्रियावादी (रिएक्शनरी) है। इस नये खण्ड का बढ़ना बहुत अनुचित है और मेरी यह पक्की राय है कि इस को यहां पर नहीं आना चाहिये। सरकार को तो यह करना चाहिये था कि सक्सेशन ड्यूटी जिस प्रान्त और प्रदेशों में नहीं है, वहां भी लगवाती और वह इस सिद्धान्त को ले कर होती कि जो आदमी मालदार है उसे इन्हैरिट करने का कोई अधिकार नहीं रखता और अमुक रकम से ज्यादा कोई इन्हैरिट नहीं कर सकता। जब तक इस आधार पर संशोधन नहीं होगा तब तक यह बिल मुकम्मिल नहीं है।

इस के बाद मुझे कुछ मिताक्षर और दायभाग के बारे में कहना है। दायभाग वालों के साथ पूरा अन्याय है। उन को इस बिल के मुताबिक टैक्स ज्यादा देना पड़ेगा। और मिताक्षर वालों को कम देना पड़ेगा। अगर कलकत्ते में एक मारवाड़ी और एक बंगाली साथ साथ रहते हों और अगर बंगाली के पास दो लाख का माल है वह मरता है तो उस को दो लाख पर मृत्यु कर देना पड़ेगा। लेकिन अगर कोई मारवाड़ी मरता है और उस के तीन या चार बच्चे हैं तो उस को एक पैसा भी टैक्स का नहीं देना पड़ेगा। इस तरह से बंगाली को कर का रेट भी ज्यादा देना पड़ेगा और कर भी ज्यादा रुपये पर देना पड़ेगा लेकिन मारवाड़ी मरता है तो ड्यूटी देने से बच जाता

है। यह घोर अन्याय है। टैक्स हर एक के लिये एक सा होना चाहिये। कोई भी पिता मरे, चाहे वह दायभाग का मानने वाला हो या मिता-धर का मानने वाला हो, सब को एक सा ही टैक्स देना चाहिये। मिताधर और दायभाग के नाते इस कर में कोई भेद भाव नहीं होना चाहिये।

मुझे एक और अफसोस है कि हमारे वित्त मंत्री ने हमें इस कर की दर अब तक नहीं बताई कि किस दर से कर लिया जायगा। अगर वह यह बता दें तो विचार करने में सुभीता पड़े। हम समझते थे कि कितना रुपया आ सकेगा। साथ में एक और बात है कि जो भी टैक्स लगाया जाय वह गिफ्ट्स पर भी लगाया जाय, जिस में बेईमानी की नौबत न आये। किसी को भी बेईमानी करने का मौका न मिले, किसी को बेईमानी करने की लालच न हो, हर एक ईमानदारी से काम कर सके। लेकिन इस केलिब्रे सेलेक्ट कमेटी ने दो साल का नियम रख दिया है कि दो साल के पहले जो गिफ्ट्स दी जायेंगी उन पर टैक्स नहीं लिया जायेगा। यह बहुत बड़ा बात है। लोगों के पास जो कुछ भी होगा उस को दो तीन साल पहले से ही इन्हे रिटर्न या अपने बच्चों के नाम कर देंगे और सरकार को बहुत घाटा पड़ेगा। जो लोग ईमानदार हैं और कर से बचने का कोई ऐसा उपाय नहीं करेंगे उन को पूरा टैक्स देना पड़ेगा और जो बेईमान हैं वह टैक्स देने से बच जायेंगे। इस बिल में यह संशोधन होना चाहिये कि गिफ्ट्स आठ साल पहले दी गई हों या दस साल पहले, उन सब पर टैक्स होना चाहिये, खास तौर से उन गिफ्ट्स पर जो कि सक्सेसर्स (उत्तराधिकारियों) को दी जाय।

सिद्धान्त रूप से तो जीवित व्यक्तियों द्वारा दिये गए दान पर इसी तरह कर लगाना चाहिए जिस तरह कि उस दान

पर कर लगाया जाता है जो मरने से पूर्व किसी व्यक्ति ने दिया हो।

इस के बाद मुझे कुछ ऐपेलेट ट्रिब्यूनल के बारे में कहना है। मैंने वित्त मंत्री की स्पीच को सुना। वह इस पक्ष में है कि डिपार्टमेंट के आदमी हमेशा भले होते हैं, शरीफ होते हैं और करियायत (लिहाज) कर सकते हैं। लेकिन जहां मामला कचेहरी में पहुंचा वहां करियायत नहीं होगी और कानून के अन्दर काम होगा। हमारे वित्त मंत्री आई० सी० एस० आफिसर रहें हैं। उन को कभी इनकम टैक्स अधिकारियों के पास जाने का मौका नहीं पड़ा है। इन बातों को मैं जानता हूं मुझे उन अधिकारियों के पास जाने का मौका भी पड़ा है। मैं जानता हूं कि वह कितने भले आदमी होते हैं और कितने बुरे आदमी होते हैं। अगर उन में से कोई अफसर भला है तो किसी खास आदमी के लिए भला है, हर एक के लिये नहीं, और जो बदमाश होता है वह ज्यादातर लोगों के लिये बदमाश होता है, सिर्फ अपने दोस्तों के लिये भला हो सकता है। फिर एक बात यह भी है कि इन अधिकारियों पर जनता को विश्वास नहीं है। जनता चाहती है कि उन की अपील स्वतंत्र अधिकारियों के यहां हो; ट्रिब्यूनल से ही लोगों को सन्तोष मिल सकेगा और इन्साफ भी मिलेगा। जब लोग देखते हैं कि अपील भी उसी अधिकारी के यहां है जो टैक्स इकट्ठा करता है तब उस को इन्साफ की बहुत ज्यादा उम्मीद नहीं होती है। मेरी राय यह है कि वित्त मंत्री और जनता दोनों की इच्छा पूरी होनी चाहिये। कर दाता का अधिकार होना चाहिये कि चाहे वह डिपार्टमेंट में अपील करे और चाहे तो वह ट्रिब्यूनल में अपील करे। दोनों तरीके खुले होने चाहिये। जो जहां इन्साफ पा सके वहां पहुंच जाये।

एक बात और भी है। एक लिस्ट सरकार के पास उन लोगों की होनी चाहिये जो मरने पर यह कर दें यानी जिन पर यह कर लग सके, यह नहीं कि हर एक आदमी

[श्री एस० सी० सिंघल]

जो मरे चाहे उस के पास रुपया हो या न हो, चाहे वह टैक्स की लिमिट में आ सके या नहीं और मरने पर सब के घर वालों को खटखटाया जाये। सिर्फ उन ही लोगों को लिस्ट में रखना चाहिये जो कि टैक्स की लिमिट में आ सकें, ताकि नीचे के लोगों को तंग करने का अवसर अधिकारी न पा सकें।

अन्त में मैं यह भी कहना चाहता हूँ कि बीच के आदमी को कुछ सुविधा भी होनी चाहिये। अगर किसी पर कर लगाया जाय और कर लगाते वक्त उस की मिल्कियत की कीमत भी रक्खी जायेगी अगर कर दाता समझे कि उस की मिल्कियत उस कीमत में बिक सकती है तो कर दाता को, अधिकार होना चाहिये कि अपनी मिल्कियत का हिस्सा कर में दे सके। इन्साफ यही चाहता है।

मैं प्रार्थना करूँगा कि सरकार मेरे सुझावों पर गौर करे और उन के मुताबिक बिल में संशोधन करे।

श्री शंभुनन्दा (भागलपुर मध्य) : सभापति जी, यह जो विधेयक अभी संसद् के सामने रक्खा गया है इस में यह तो सभी की राय है कि इस समय कुछ श्रेणी के आदमियों के पास धन बेशी (अधिक) है और कुछ श्रेणियों के आदमियों के पास बहुत कम है। तथा कई श्रेणी के आदमियों के पास कुछ कम है। अधिकांश के पास कुछ भी नहीं है। यह जो फर्क है उस को हमें मिटाना चाहिये। इस में दोनों बातें हैं। नैतिकता भी है और इस में इस की भी आवश्यकता है कि जो धन एक आदमी के पास है, वह उस के पास न रह कर के इस प्रकार से देश के काम में लगाया जाय जिस से गरीब से गरीब आदमी को उस का लाभ हो।

जो बड़े आदमी हैं वह फ्रिजूल खर्च करते हैं और उन की सन्तान बिना समझे बूझे खर्च करती है। वह लोग यह समझते हैं कि हमें अधिकार है हम चाहे जितना और चाहे जिस तरह से खर्च करें। इस में देश का हित होता है या अहित होता है, या इस से देश पर कैसा नैतिक प्रभाव पड़ता है इस की वह परवाह नहीं करते और मनमाने ढंग से चलते हैं। अब इस बात की बड़ी भारी जरूरत है कि यह भावना पैदा हो कि जो धन में पैदा करता हूँ वह केवल मेरे अपने लड़कों के लिये ही नहीं है, परन्तु अब मनुष्य को अपने विचार की सीमा विस्तृत करनी चाहिये और यह समझना चाहिये कि यह सारा देश हमारा है और जितने लोग इस में रहते हैं वह हमारे भाई हैं और जो हमारा पैसा है वह उन के उपकार के लिये लगे। जिस दिन आदमी की यह बृत्ति हो जायेगी उस दिन जो लोग इस बिल का थोड़ा सा भी विरोध अपने मन में करते हैं वह नहीं रहेगा। अतएव यह जो बिल इस समय लाया गया है यह बहुत जरूरी है ऐसा सभी लोग मानते हैं।

इस पर, जैसा कि हमारे भाई शाह साहब ने कहा है, दो आपत्तियों उठाई गई हैं। एक तो हमारे राम राज्य परिषद् के नन्द लाल जी शर्मा ने सनातन धर्म की दुहाई दे कर के आपत्ति की है। मैं शास्त्रज्ञ नहीं हूँ और न मैं धुलेकर साहब जैसा शास्त्रों का जानने वाला हूँ। परन्तु मैं अपने उन सनातन धर्मावलम्बी भाइयों से यह पूछना चाहूँगा कि जब इस समय भारत वर्ष में लोगों को खाना नहीं मिलता है और यदि हमारी सरकार धनी लोगों से रुपया ले कर उन को खाना और कपड़ा पहुंचाने की चेष्टा करे तो इस से बढ़ कर और कौन सा दूसरा सनातन धर्म हो सकता है, यह मेरी समझ में नहीं आता। अतः .

बाबू रामनारायण सिंह : सरकार ही यदि रुपया खा जाये तो ?

श्री मदनमोहनमाला : यदि सरकार रुपया खा जाये तो जिस समय बजट पेश हो उस समय हम लोग देख सकते हैं और यह हमारा और आप लोगों का काम है कि देखें कि कौन रुपया खा जाता है। यह हर एक सदस्य का कर्तव्य है कि वह देखे कि ठीक से काम चलता है या नहीं। सरकार के तो थोड़े से आदमी हैं परन्तु आप का भी तो काम है कि देखें। यहां आ कर केवल यह कह देना कि सरकार खा जाती है, अच्छा तो नहीं लगता।

दूसरी आपत्ति हमारे भाई सोमानी जी ने की। वह यह है कि इस समय इस बिल के पास हो जाने से हमारे देश में जो हर एक चीज की उत्पत्ति है उस में कमी पड़ जायेगी। सरकार की यह नीति है कि इस समय हर एक चीज का उत्पादन बढ़ाया जाय। हमारी प्लानिंग कमीशन ने वर्षों तक बैठ कर इस बात पर विचार किया है कि किस प्रकार हमारे देश का उत्पादन बढ़े। और जो प्लानिंग कमीशन की रिपोर्ट है वह पार्लियामेंट के सामने रखी गई है और उस को हम सब लोगों ने मंजूर कर लिया है। तो यह काम तो प्लानिंग कमीशन ने कर दिया और उन की यह सिफारिश है कि इस प्रकार का बिल लाना चाहिये और इस प्रकार का बिल ला कर के कुछ रुपया लेना चाहिये जिस से कि हमारा उत्पादन बढ़े। अब यदि किसी आदमी या किसी संस्था का उस से मतभेद हो कि इस से उत्पादन नहीं बढ़ेगा, इस से कैपिटल फारमेशन नहीं होगा, तब तो उस का कोई अन्त ही नहीं आयेगा और न हम कोई राय कायम कर सकेंगे। सरकार ने प्लानिंग कमीशन बिठाई थी और उस ने यह राय कायम कर दी; और उस ने यह कहा कि हमारा उत्पादन बढ़ाने के लिये और जो हमारी डेवलपमेंट

स्कीम ह उन के लिये एस्टेट ड्यूटी बिल लाना बहुत जरूरी है। इस वास्ते यह लाया गया है। अब अगर हर एक स्टेज पर हम उस में शंका करते जायें तब तो उस का कोई अन्त ही नहीं आयेगा। इस लिये हमारे भाई सोमानी साहब को इस में अब शंका नहीं करनी चाहिये और हमारे भाई सोमानी साहब को और उन के साथियों को पूर्ण रूप से इस बिल का समर्थन करना चाहिये और इस प्रकार का संशोधन आदि नहीं लाना चाहिये जिस से इस में बाधा पड़े। परन्तु, हां, वह ऐसा संशोधन ला सकते हैं यदि किसी के ऊपर अनुचित अन्याय होता हो या सचमुच में देश के उत्पादन में बाधा पड़ती हो।

इतना कह कर जो इस विधेयक की धारायें हैं उन के ऊपर दो तीन बातें कहना चाहता इस को देने के पहले में एक बात कह देना चाहता हूं। उस बात को मैं अन्त में भी कह सकता था पर पहले ही कह देना चाहता हूं। सभापति जी ने भी जैसा कहा है, सरकार हम से यह रुपया भरने के बाद ले रही है। जब आदमी जीता होता है तो वह देखता है कि सरकार उस के रुपये से यह यह काम कर रही है। अतएव आप ने कहा कि इस रुपये का कुछ हिस्सा शिक्षा के लिये, कुछ हिस्सा इसका और अच्छे कामों के लिये इअरमार्क (विशिष्ट रूप से अलग) कर देना चाहिये ताकि जो आदमी मरे उस को यह संतोष हो कि मेरा जो पैसा जायगा वह इस काम में जरूर लगेगा। जब यह बिल पहले पेश हुआ था तब मैं ने उस के ऊपर यह संशोधन दिया था कि इस का रुपया जितना भी आवे वह हमारे देश में जो इस समय बेकारी हो रही है उस को दूर करने में और जो गांवों में लोग भूतों मर रहे हैं उन को खाना देने में खर्च किया जाय और इस काम के लिये इस से आमद की सारी रकम की अलग रख

[श्री ध्रुनमुनवाला]

दिया जाये। अतएव जो भी हो किसी न किसी काम के लिये इस रुपये को अलग रख देना चाहिये। जब भी शिक्षा में रकबा देने की बात आती है तो हमारे शिक्षा मंत्री मौलाना साहब कह देते हैं कि हमारी जेब खाली पड़ो है। तो जब एक तरफ जेब खाली है और दूसरी तरफ टैक्स पर आपत्ति होती रहेगी तब हमारे देश का, जो कि वेलफेयर स्टेट कहलाता है, काम कैसे चलेगा। जैसा कि सभापति जो ने कहा था, हम ने यह मान लिया है हमारा जो स्टेट है वह वेलफेयर स्टेट है। ऐसी हालत में सब को खुश हो कर इस का साथ देना चाहिये और इस को हमें मंजूर करना चाहिये।

कुछ बातें लोगों को अलख रही हैं। एक तो यह है कि जो दायभाग से गवर्न होते हैं वह यह कहते हैं कि मितालर कानून से गवर्न होने वालों की अपेक्षा उन पर बहुत अधिक बोझ पड़ेगा। इस का जवाब हमारे भाई बेंकटरमण जो ने दिया है। खैर वह एक जवाब है। परन्तु यदि ये दोनों भेद मिटा दिये जायें, यदि ऐसा हो जाये, में नहीं जानता कि ऐसा हो सकता है या नहीं, इस प्रकार का संशोधन में ने सोचा नहीं है, परन्तु यदि यह हो सके और दायभाग से गवर्न होने वाले भाइयों की आपत्ति मिट जाये और सरकार को पैसा आने में कमी न हो तो इन दोनों का भेद मिटा देना चाहिये।

दूसरी बात यह है कि धारा ९ में यह प्रावधान रखा गया है कि १९५० के दो वर्ष पहले जो कोई अननो जायदाद को दान कर दे और वह बोनाफाइडो हो तो बेसी हालत में उस के ऊपर टैक्स नहीं लगेगा। यह बात मेरी समझ में नहीं आयो कि दो बरस पहले कर दे और बोनाफाइडो हो। तो बोनाफाइडो का वहां पर क्या अर्थ है यह ठीक मेरी समझ में नहीं आया। हां, यह हो सकता है कि दो

बरस पहले कर दे, चाहे जैने भी हो उसने कर दिया इस में यह क्लोज़ दिये हैं कि जित वस्तु वह दान करे उस वक्त से हो वह उस प्रापर्टी का पुवैशन अपने पास न रखे, जिस को दान किया हो उस को दे दे। और उस से जो आमदनी हो उस को वह न भेगे। यदि यही दो ब ना फाइडो के फाइटीरियन (मापदण्ड) हैं तब तो ठीक है। लेकिन इस के अतिरिक्त यदि और भी कोई फाइटीरियन है तो वह मेरी समझ में नहीं आया। वह साफ कर देना चाहिये। नहीं तो इस में एक बड़ा भारी मतभेद होने का डर है।

तीसरी बात यह है कि इस में ५० हजार रुपये और ७५ हजार रुपये को छूट दी गई है वह क्लोज़ ३४ में है। इस में यह कड़ा गया है कि ५० हजार रुपये तक की लिमिट उन को लगेगी जो मितालर से गवर्न होते हैं, अर्थात् जो कोपार्सनरो में हैं। बाकी दूसरों को ७५ हजार रुपये तक को छूट दी जायेगी, जो लोग कि अननो कमाई से पैसा करते हैं। परन्तु यह जो क्लोज़ रखा गया है इस ने यह कुछ साफ मालूम नहीं होता है कि यदि एक आमदनी को इनकम दोनों प्रकार की हो, मितालर जवाइंट पैतुक सम्पत्ति से भी कोई आमदनी को हो और उस की अपनी भी आमदनी की हुई हो, इस प्रकार को दो आमदनें हों, तो इस में कुछ डिस्टिंक्शन जो बनलाया गया है वह साफ नहीं मालूम होता है। यहां दो चार अच्छे लायर्स थे, उन से भी मैं ने पूछा। वे भी ठीक ठीक उत्तर नहीं दे सके। इसलिये मतभेद होने का डर है। इसलिये यह साफ कर दिया जाये तो अच्छा होगा। अगर आप यही कर दें कि सभी के लिये ७५ हजार रुपये रहेंगे, तो यह चीज साफ रहेगी।

सभापति जो, मुझे इनी प्रकार से बहुत सी बातें कहनी थीं। परन्तु अब आप ने घंटी

बजा दी, तो मैं केवल इतना ही कहना चाहता हूँ कि हमारे वित्त मंत्री जी ने कहा था कि उन के मित्र जो उन की बगल में बैठे थे, डाक्टर काटजू, उन्होंने कहा कि "He regards this measure as the good God's gift for Lawyers." मैं चाहता हूँ कि इस में ऐसा कोई प्रावीजन आप न रखें कि जितनी भी आप को ड्यूटी मिले वह तो ठीक है मिले, आप को मिलेगी तो वह तो अच्छे काम में लगेगी और उस को आप अच्छी तरह से चलावेंगे, परन्तु यह जो गिफ्ट है, यदि यह वकीलों के पास चला जाय तो इस में हमें आपत्ति है।

श्री पाटस्कर (जलगांव) : जिस वक्त आप कायदे बनाते हैं तो उस में शब्द लिखते हैं, उन का इंटरप्रिटेशन करना पड़ता है, तो लायर तो आ ही जावेंगे।

वित्त मंत्री (श्री सी० डी० देशमुख) : उन की एस्टेट से भी वसूल किया जायगा।

श्री मनमनबाला : यह ठीक है, यह भी एक तरह से ईक्वैलाइजेशन आफ वैल्यू (धन का समानीकरण) है। लेकिन लायर के पास जो जाना पड़ता है तो उन को फीस देनी पड़ती ही है, यह ठीक है, क्योंकि हमारा धन था वह उन को भी मिलता है। यह पाटस्कर साहब बोले उन का कहना ठीक है, क्योंकि वह भी तो इसी क्लास के हैं। परन्तु मेरा कहना यह है कि रुपया देने के अलावा जो परेशानी होती है उस का अन्त नहीं है। परेशानी बहुत बेसी (अधिक) होती है। हम को टैक्स देना हुआ, यदि हजार रुपया टैक्स देना होता है तो वकीलों के पास घूमते घूमते बहुत परेशान होना पड़ता है। कोई कुछ कहता है तो कोई कुछ कहता है। जैसे मैंने अभी उदाहरण दिया कि ७५

हजार रुपये और ५० हजार रुपये में क्या है, यह मैंने तीन चार आदमियों से पूछा तो उन्होंने कहा कि हम तो नहीं समझते। किसी ने एक बात बताई किसी ने दूसरी बात बताई। तो इस प्रकार के जो प्रावीजन्स हैं इन को आप ठीक कर दें ताकि लायर के पास न घूमना पड़े और जो मतभेद होने का डर है वह भी दूर हो जाये।

आप ने अपने व्याख्यान में बहुत सी बातें अच्छी तरह से सुलझा कर हम लोगों को समझा दीं और जो पहले समझ में नहीं आई थीं वे समझ में आ गई हैं। अतएव प्रिमेंट (संशोधन) रखते समय जहाँ कहीं कोई शंका की बात हो उस को दूर करने की आप चेष्टा करें। अब समय खत्म हो गया है इतना ही कह कर बैठ जाता हूँ।

DELHI ROAD TRANSPORT AU- THORITY (AMENDMENT) BILL

Mr. Chairman: It is now 11.30. We shall take up the Delhi Road Transport Authority (Amendment) Bill, and as soon as it is finished, we shall revert again to the Estate Duty Bill and the discussion will continue. Shri Alagesan.

The Deputy Minister of Railways and Transport (Shri Alagesan): I beg to move:

"That the Bill to amend the Delhi Road Transport Authority Act, 1950, as passed by the Council of States, be taken into consideration."

I am sorry to trouble the House on this last day for a few minutes with this small measure. This is occasioned by an oversight in my Ministry. They have failed to issue the notification required under section 1(3) of the Act, bringing the Act itself into force. As the House knows, the Act was passed in 1950. Two notifications should have been issued more or less simultaneously, bringing the Act into force under section 1(3) and establishing the Authority itself under section 3(1). The notification establishing the Authority was issued, but due to an error the other notification was not issued. This is the reason for bringing this Bill. Clause 3 of