

will be ready. The third list, roughly again, gives some kind of order of priority.

In answer to an hon. Member opposite, I said that if the House so desired, Government will fix a date for a debate in regard to the situation arising out of the migration between Pakistan and India. As the work before the House is heavy, I would suggest that we take up this debate next Saturday, which is normally an off day.

**Dr. S. P. Mookerjee** (Calcutta South-East): 15th November?

**Shri Jawaharlal Nehru**: Yes.

There was also a suggestion made for a debate on food. I would not like to fix a date yet; but it would probably be a day in the next week.

**Mr. Speaker**: What about the adjournment motion? Is it included in the list?

**Shri Jawaharlal Nehru**: Which?

**Mr. Speaker**: Shri Choitram Gidwani's. It was said that there were some short notice questions also.

**Shri Jawaharlal Nehru**: You are thinking of certain border incidents on the Western Pakistan side. That would be completely different. I hope to make a statement tomorrow.

#### ESTATE DUTY BILL

**Mr. Speaker**: The House will proceed with the further consideration of the following motion made by Shri C. D. Deshmukh on the 5th November, 1952:

"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 Kasanji Desai, Shri Narahar Vishnu Gadgil, Shri Dev Kanta Borooah, Shri R. Venkataraman, Shri Nitaynand Kanungo, Shri Feroze Gandhi, Shri Tribhuan Narayan Singh, Shri Basanta Kumar Das, Shri Balwantrao Mehta, Prof. Shriman Narayan Agarwal, Shrimati Anasuyabai Kale, Shri P. T. Chacko, Shri N. Keshavalingar, Shri U. Srinivasa Malliah, Shri S. Sinha, Shri C. D. Pande, Shri Tek Chand, Shri Harihar Nath Shastri, Pandit Munishwar Dutt Upadhyay, Shri Sadath Ali Khan, Shri Radheshyam Ramkumar Morarka, Shri Kamakhya Prasad Tripathi, Shri

N. C. Chatterjee, Shri B. Ramachandra Reddi, Shri K. A. Damodara Menon, Shri K. S. Raghavachari, Shri Tulsidas Kilachand, His Highness Maharaja Sri Karni Singhji Bahadur of Bikaner, Shri V. P. Nayar, Shri Kamal Kumar 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 N. C. Chatterjee** (Hooghly): Mr. Speaker, this session of this House will go down in history as a remarkable one for two bold pieces of legislation which will shock the people. The first will add terror to life and the second will add horror to death. I mean, the first is the Income-tax amendment Bill and the second is the Estate Duty Bill. The first will gladden the heart of Mr. Tyagi and the guardians of the Exchequer; but the second will make it impossible to afford any relief even to those people who are contemplating suicide so badly disillusioned of mortal existence.

Now, this is truly an ingenious Bill, because it seeks to utilise that conventional and fashionable urge for beating down capital and private property.

The State will, from now, be looked upon as a huge leviathan. Its hunger cannot be satiated. Its thirst can no longer be quenched.

If you look at the common man in India today, there is no end to his misery. The common man expected a new era in independent India, but since the advent of independence, what has happened to him? He has the privilege of getting less food, more adulteration, costly commissions and plans, more income-tax, more land tax, house tax, all sorts of taxes; on the top of that comes this estate tax to make his cup of misery full. In a State where there is migration from a neighbouring state of uprooted brothers and sisters, the misery is still more intense, and you cannot possibly realise the depth of their agony.

Now, what is this Bill going to do? The common man feels that there is no hope for him. His frustration and his despair are deepening. It is very easy to tell him that by this kind of estate duty, the rich will be made poor. It may be possible to bring down some people to a lower level, but really the question is: shall we raise the standard of the many, shall we make the common man happier, shall we be able to improve his lot to any appreciable extent. That is the question which is asked by the common

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man who is suffering from so many miseries, troubles and tribulations, but it is easy to pander to his feeling of despair and frustration.

The real point is this. Some of the speeches which have been made are apt to create confusion, or mislead the common man. Mr. Gadgil is reported to have stated that the hon. Minister should stand up in this Parliament and boldly proclaim that this is the first front-line attack on capital and property and private enterprise. We would like to know if it is the real intention of the Government, or is it a mere claptrap to mislead the unwary public that this Government is doing something radical and revolutionary, and is not going to support big business and big capitalists. I am afraid the hon. Minister will say: "save me from my friends". Anyhow, he is a Maharashtrian, and he knows how to deal with a brother Maharashtrian. Honestly he has put this question, that the Minister should bluntly and frankly say that this is a direct attack on capital and private enterprise. I want also the Finance Minister's plain and frank answer if that is so. If it is meant to be a real front-line attack on private enterprise or property, then we should declare War on this Bill, and we shall have nothing to do with it in any shape or form. Has not the Constitution of India—in the wisdom of the makers of the great Constitution of the Republic of India—deliberately put in a clause making the right to hold property and dispose of property a guaranteed fundamental right.

[MR. DEPUTY-SPEAKER in the Chair]

Does not the fundamental right mean that there is a definite limitation on the competence of this Parliament, and every organ of the State, that they shall not trespass in any way or encroach upon those fundamental rights. Have they not been placed on a pedestal unique? This is not a mere directive principle. After you have solemnly enacted a constitution where you say that the citizen's fundamental right to hold property—mind you, not merely to hold property, but to dispose of property either by transfer *inter vivos* or by bequest or testamentary disposition—is guaranteed to every citizen and you solemnly enact article 32 of the Constitution where you say that if anybody wants to make any encroachment on that right, he can go to the Supreme Court for the vindication of that fundamental right, and straightaway ask for a writ of *mandamus*, is it open to this Parliament to say that we shall by this

kind of taxation measure, or by some kind of side-wind, completely nullify a basic provision of this Constitution? I do not think that is the intention of the makers of this Bill or that is the intention of the makers of legislation of this kind in any part of the world.

In the 40 or 44 countries to which reference has been made, has capital been completely liquidated at all or private property been set at naught? As a matter of fact, I do not know what is this legal alchemy or political philosophy which has brought about this conversion of Mr. Gadgil. May be that he has been recently reading the venomous attack on capital and property by the political guru of my communist friends, or, he has been converted by the anarchist Prudhon who declared that "all property is theft". But there is no use decrying property in that manner. After all, property, when it is honestly earned, is really something of which a man ought not to be ashamed. It gives him freedom from starvation and from want, and he is entitled to the fruits of his own effort. Not only that. A man who has property which he has earned himself, has a right to certain standards, to be immune from the daily tragedy of a grim existence. He can recreate in the intellectual hinterland where he can develop his own faculties for the purpose of his self-expression. These are things which cannot be brushed aside. It is not right that we should mislead our fellow-citizens that we are doing something which would destroy capital. That would do no good to either business or industrial development in the country or help any effort to build up a better state or a better community.

The fact is that capital and private property and private enterprise have survived such shocks, such inheritance duty or estate duty in other parts of the world, and they are going to survive in India also in spite of the benedictions of those non-official propagandists who are trying to help the Finance Minister. The greatest industrial countries in the world had similar legislation, but capital has not been liquidated. For has property disappeared. Take, for instance, the United States of America. The first enactment in that country of a national estate duty legislation was made in the year 1916. The greatest authority on American constitutional law says:

"This tax was imposed on the value of the net estate in a graduated form. Seven revenue acts were passed since 1916. Under the Act of 1932, the minimum rate was only one per cent. applied to 10,000 dollars above the amount exempt."

Notice the words "only one per cent. applied to 10,000 dollars above the amount exempt". Under this law, the amount of exemption was 50,000 dollars. Now, if we work out in plain arithmetic, it means that if you have property which has devolved on somebody to the extent of 60,000 dollars, then you pay the American Exchequer only 100 dollars. Roughly speaking, that means that if you leave property worth Rs. 2 lakhs or a little more, then you pay about Rs. 500 to the Exchequer as estate duty. Now, that was reasonable, that one can understand, and I want the Finance Minister to make it clear in this Act itself and there should be a minimum exemption fixed in the Act. That will be a great help to the ordinary people, to the average common man, to the large section of middle class families who may be otherwise in great uncertainty and suspense.

Why do you not have that when the United States of America had something like that? Now, it is perfectly clear that in modern industrial civilisation, we have got to put up with many evils, plague, cholera and small-pox. I am afraid that that stage has also come, and the estate duty will be looked upon as a concomitant evil of our modern industrial civilisation. Once this kind of nuisance has come, it comes to stay, and it is very difficult to get rid of it, but you can certainly minimise the scope of the evil. Many hon. Members have pointed out—and I think, Mr. Deputy-Speaker, you have also emphasized—what will be the effect of this kind of estate duty on *Mitakshara* property, which means the property of the bulk of the people of this country. Certainly it has got to be admitted that the fundamental principle of estate duty legislation is something incompatible with the cardinal principles of *Mitakshara* law. In *Mitakshara* law, as you know, Sir, there is no question of passing of property. The basic principle is that there is community of ownership and the fundamental principle is that there is no question of devolution by succession; there is no scope for inheritance in the normal legal sense of the term or even in the popular sense of the term. As the Privy Council laid it down in the picturesque language of Lord Westbury, the whole body of coparceners is the owner and no individual member can predicate at a certain moment that he has a certain share in the family property. He has a variable or fluctuating interest subject to enlargement or diminution on deaths and births in the family. Therefore when you say that on passing of property, you will tax somebody then it does not fit in with our society; it can fit in with European society, but in our society, the basis of our agrarian and social system is not

compatible with this kind of legislation. This has been emphasized, and I think rightly too. But I want to point out this, that however much you may try to minimise the possible effects, there is absolutely no gainsaying one fact that even in progressively democratic and highly industrialised countries, there have been very deleterious consequences of this kind of legislation. It has discouraged thrift, it has broken up landed estates, especially in a country like England. I shall read out to you the report of the Colwynn Committee for National Debt and Taxation in England. They have pointed out that the levy of an estate duty in England retarded savings and also hindered capital formation. We have got to be particularly careful that this kind of fetter on capital formation in this country should not take place as the effect of any unwise legislation. I shall quote here the exact words which the Colwynn Committee used:

"Taking physical and psychological facts together, we think that the estate duty is distinctly more damaging to saving than income-tax. This result is due in part to the inherent nature of the estate duty as a deferred tax and in part to the fact that under the existing scale, the bulk of the duty is drawn from the larger estates."

Now, coming from West Bengal, I should appeal to the hon. Minister to pay his particular attention to one aspect. We have listened to a good deal of very natural comments made as to the possible effect of this estate duty legislation on the *Mitakshara* and coparcenary system. But what will happen to people governed by the *Dayabhaga* system or the *Dayabhaga* school of Hindu law? As you know, in *Dayabhaga* there is not, technically, any coparcenary; there is no community of interest in the sense that on the death of the father there is devolution of property by survivorship. There is no such thing. Only one kind of devolution is known to the Bengal school of Hindu law, which governs the people of Bengal and also millions of people outside Bengal especially in Bihar and Assam and parts of Orissa. Hindu law is a personal law, and therefore any Bengali who goes out of Bengal and migrates to any part of India carries this personal law with him on his shoulders and is governed by that law unless he decides to change that law and adopts the law of the particular community where he is staying for the time being, which very rarely happens. What will happen to the people of Bengal and to the many millions of people who are governed by the Bengal school of law? Under that law, the incidence of taxation will

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be something very very terrific. Take, for instance, the case of a *Mitakshara* father who is living in a joint family consisting of himself, the mother and five sons. If the father dies, then Mr. Deshmukh or Mr. Tyagi can levy a duty on only one-seventh share of the property belonging to the joint family. Supposing they have got a house, some insurance money, and some little money in the bank etc., worth Rs. 1,40,000, then you can levy a duty on only Rs. 20,000. But supposing there is a *Dayabhaga* father similarly situated with total property worth Rs. 1,40,000, with the mother and five sons, then the State will immediately make an assessment and a levy on the entire value of the family property, namely Rs. 1,40,000. That means, in the case of people governed by the *Dayabhaga* law, the incidence of taxation will be six times greater. I would particularly request the Finance Minister and the Members of this House to think over this problem seriously. You have got to do something to reduce this inequality; otherwise the discrimination will be very severe. We have got to do something to bring them on a par. I do not know what will be the ultimate decision of this Parliament. But if the corporate wisdom of this House of the People decides to have some kind of estate duty legislation, then I would put forward some humble suggestions for the consideration of the Treasury Benches and the other fellow-members.

**Mr. Deputy-Speaker:** Is there no difference, as far as income-tax is concerned, between the *Dayabhaga* and *Mitakshara* families?

**Shri N. C. Chatterjee:** So far as I know, if the family carries on a business, then that is taken as a unit, and the tax is levied on the income of that business. But under the clause as drafted, it will be on the value of the property passing. In the case of the *Dayabhaga* system, the property passing will be the entire property which will devolve on the widow and the five sons, in the case of the death of the father.

I want to make the following suggestions, to which I hope the hon. Minister will pay particular attention:

Firstly, agricultural land should be exempted or dealt with in such a way that further fragmentation of holdings be avoided and the development of the greatest industry in the country is not hampered and the food situation is not made worse;

Secondly, it is essential that there should be a minimum prescribed by the Act, which would be exempt

from the operation of this tax. In America it was \$50,000. Under the 1952 Act, at least the average middle class people in India should have some sense of security;

Thirdly,—and I would particularly like to stress this point—no displaced person who has been forced out of East Pakistan or West Pakistan should be taxed under this Act for at least a period of ten years;

Fourthly, in any event, the claims of the refugees in respect of properties left in Pakistan should not be brought within the purview of this Act.

It would be most unfair to subject a refugee whose claims have been recognised, say at Rs. 1 or 2 lakhs, to be brought under the operation of this Act. In England I know, special exemption was provided for those who sacrificed their lives in the war. I think it was about £5,000 in the case of such persons.

Fifthly, some suitable concession should be made in dealing with '*Dayabhaga*' families and in any event, they should be placed at par with '*Mitakshara*' joint families, although they may not be made technically coparceners.

**An Hon. Member:** How can it be done?

**Shri N. C. Chatterjee:** Sixthly.....

**Shri R. K. Chaudhuri (Gauhati):** I would ask the hon. Member to enlighten us as to how this difference can be done away with between '*Mitakshara*' and '*Dayabhaga*'.

**Shri N. C. Chatterjee:** By prescribing special rates or slabs so that the inequality can be redressed.

Sixthly, Sir, a proper judicial appellate Tribunal and not the Central Board of Revenue, should be the appellate authority to deal with appeals against orders made by the Controller.

The next point is this. Under this Bill there is a provision which is grossly unfair. Clause 39 says:

"...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....."

Kindly note the language "in such manner and by such means as he thinks fit". It is wholly unfair to vest such arbitrary authority for such important decisions involving very large estates to the unfettered discretion of a single functionary and I submit, Sir, the

assessee should not be left to the tender mercy of the Controller. The Act should prescribe certain principles of valuation or assessment; otherwise, I think, Sir, it would be an unconstitutional delegation of legislative power. This is all, Sir, that I want to submit.

**श्रीमती मणिबेन पटेल (कैरा-दक्षिण):**

उपाध्यक्ष महोदय, इस बिल पर मेरा बोलने का बिलकुल विचार नहीं था। परन्तु यहाँ जो बहस चल रही है उस में दो बातें कही गई हैं, उन को मुन कर मुझे आश्चर्य हुआ और दुःख भी हुआ। जिन चीजों से इस बिल का कोई सम्बन्ध नहीं है ऐसी दो बातें कही गई हैं, एक है दारू निषेध और दूसरा नमक पर कर लगाना। दारू निषेध को क्यों हटाना चाहते हैं, क्योंकि जिन के पास मिल्कियत है उस मिल्कियत पर उन को टैक्स न देना पड़े। ऐस्टेट ड्यूटी (Estate Duty) का मतलब तो यह है कि जिस के पास ऐस्टेट होगी उस को उस ऐस्टेट पर कुछ ड्यूटी देनी पड़ेगी। अगर ऐस्टेट नहीं होगी तो देने की बात नहीं होगी। दारू निषेध से कितना फायदा हुआ है और दारू निषेध कितना सफल हुआ है, उस की इस से नहीं माप हो सकती है कि दारू छुपे तौर से बनाई जाती है। आप को अगर यह देखना है, आप को यह समझना है कि उस से कितना लाभ हुआ है, कितना फायदा हुआ है, तो आप चलिये और शहरों में से निकल कर वहाँ जा कर देखिये जहाँ गरीब लोग रहते हैं। वहाँ जा कर देखिये तो आप को पता लगेगा। जहाँ एक पाव भर आटे में दो सेर पानी डाल कर लीय उस को उबाल कर ज़रा नमक और मिर्च डालकर अपना जीवन बिताते थे, आज वह चावल दाल खाने लगे हैं। आज उन को कुछ कपड़ा पहनन को मिलता है। और शहरों में भी जहाँ कारखाने ह, जहाँ मजदूर लोग रहते ह, वहाँ पहले आप जाते थे तो आप क्या देखते

थे, और अब आज क्या देखते हैं। वहाँ पहले मगड़ा, फ़िसाद, टंटा चलता था, गाली गलौच चलती थी, मार पीट होती थी। आज क्या ऐसी कुछ बात आप वहाँ देखते हैं? तो दारू निषेध से फ़ायदा है या नहीं यह आप खुद देख सकते हैं। हाँ, कहीं कहीं छिपे हुए बनाते हैं, ऐसा है। लेकिन दारू पीने के कारण पहले जितने गुनाह पुलिस में आते थे वह क्या आज आते हैं? अब बहुत कम आते हैं। छिपी हुई दारू आज कुछ पाई जाती है, इस से इनकार नहीं करते। इस तरह से देखेंगे तो लड़ाई के बाद रिश्वत के केस भी बहुत से बढ़ गये, चोरी भी बढ़ गयी, तो क्या इस तरह आप चोरी को, रिश्वत को आप गुनाह नहीं रखना चाहते ह, क्या उन को आप चलने देना चाहते हैं। इसलिये मेरी समझ में नहीं आता कि इस बिल का दारू निषेध से क्या सम्बन्ध है। दारू निषेध तो हमारे विधान में लिखी हुई चीज़ है। मैं तो अपनी सरकार से बिनती करती हूँ कि सन् १९४७ में अन्तरिम सरकार ने निर्णय किया था कि ओफीशियल फंक्शन्स (official functions) पर दारू नहीं दी जायेगी, अब पांच साल बीत गये हैं। आप को इसे अब आगे बढ़ाना चाहिये जिस से कि जो एक प्रकार का व्यवस्थित प्रचार दारू निषेध के खिलाफ़ चल रहा है, जो इस के खिलाफ़ हल्ला चल रहा है, वह लोग भी समझ जायें कि अन्तरिम सरकार ने जो विधान में दारू निषेध की बात लिखी है उस को वह मानती है और उस पर वह अमल करना चाहती है और करने वाली है। इस दिशा में मैं अपनी सरकार से बिनती करती हूँ कि वह कुछ सोचे और आगे बढ़े, इस से ख़ाली अटक न जाय। •

दूसरी बात है साल्ट टैक्स (Salt Tax) के बारे में। आप लोग अब कहने लगे

[श्रीमती मणिबेन पटेल]

है कि साल्ट टैक्स अब फिर लगाना चाहिये। लेकिन क्यों? हमारे देश में तो और देशों के साथ देखें तो पावेंगे कि जितने नमक की वहां हर एक आदमी को जरूरत है उस से यहां बहुत कम मिलता है। और नमक का उपयोग खाली खाने में नहीं होता है। उस का उपयोग तो खाद में भी होता है और और चीजों में भी होता है। महात्माजी के साथ जब सर आर्चिबाल्ड रोलैंड्स की बात चीत हुई और उन्होंने इस कर को हटाना स्वीकार किया तो वह एक दम स्वीकार नहीं कर लिया। कई घंटों तक उन्होंने बहस की थी। और शायद यह किसी को मालूम भी नहीं होगा कि जब नमक के कर के बारे में उन्होंने बहस की तो उस के बाद उन्होंने यह कहा कि अगर उन की यह बहस तीन महीने पहले हो जाती तो उन्हें मालूम हो जाता और वह खुद ही यह कर हटा कर जाते। महात्मा जी की बात कोई आसानी से नहीं मान ली थी। उस को हटाने के क्या कारण हैं, यह क्यों हटाना चाहिये, यह काफ़ी बहस के बाद, सोच समझ कर स्वीकार किया गया था। और आज हमें यह कहा जाता है कि नमक का टैक्स फिर चालू कर दो। वह क्यों? क्योंकि आप को ऐस्टेट ड्यूटी में से कुछ कम देना पड़े। इसलिये आप इस तरह की बात करते हैं। बड़ी बड़ी बातें हम लोग कहते हैं, कि हम गरीबों के लाभ के लिये आये हैं, गरीबों की भलाई के लिये हम काम करते हैं। हमें वह काम करने हैं जिन से गरीब की कुछ शक्ति बढ़े, कुछ उस को खाने को मिले, कुछ उस को काम मिले। लेकिन आप बात करते हैं कि नमक पर टैक्स लगाया जाय। इस सिलसिले में खुद रैमजे मंकडानैल्ड ने नमक के टैक्स के बारे में कहा है:

“The salt tax is an exaction and oppression and if the people understood it, it would only breed discontent. It is a survival of the general exploitation of India's poverty by a profit-making company”.

यह खुद रैमजे मंकडानैल्ड के शब्द हैं।

मैं आप को बता सकती हूँ कि कितने अंग्रेजों ने यह कबूल किया है कि साल्ट टैक्स लगाना यह बहुत बड़ी गलती है और कभी नहीं लगाना चाहिये। मैं तो यह दो बातें करने को खड़ी हुई हूँ। ऐस्टेट ड्यूटी कितनी लगानी चाहिये, किस तरह से लगानी चाहिये, इस के वसूल करने में लोगों को कम से कम तकलीफ़ कैसे हो, इन सब बातों पर आप बहस करें तो वह तो समझ में आती है। परन्तु इस के पीछे दारू निषेध हटाने की बात करना बहुत बड़ी गलत चीज़ है। और इस ऐस्टेट ड्यूटी के बारे में कि यह ज्ञाने वाली है यह तो चुनाव में भी सब लोगों को मालूम थी, क्योंकि जो लोग कांग्रेस के खिलाफ़ थे उन लोगों ने तो यहां तक बातें की थीं कि अब तो सरकार ऐसे टैक्स लगाने वाली है कि जब आदमी मर जायगा तो टैक्स वसूल करने के बाद उस की देह को घर में से निकालने देंगे। ऐसी बातें लोगों ने चलाई थीं और इस का कई जगह मैं ने जवाब भी दिया था। तो लोगों को तो यह चीज़ मालूम है और इस के बाद हम लोग यहां आये हैं। इसलिये मैं कहती हूँ कि साल्ट टैक्स या दारू निषेध हटाने की बात को नहीं लाना चाहिये। जिस तरह से लोगों को तकलीफ़ कम से कम हो, यह बात करनी चाहिये।

ऐस्टेट ड्यूटी चालू करने के कारण तो आप को बताये गये हैं कि हमें इतने इतने प्रोजेक्ट्स (Projects) बढ़ाने हैं, हमारे देश में इतने काम करने हैं। इन सब के लिये टैक्स की जरूरत है। इस के लिये ही यह टैक्स चलाया जाता है। इस के साथ दारू निषेध की बात करना ठीक

नहीं हैं कि उस एकसाइज ड्यूटी (Excise Duty) में से हम को 'कितना मिलत था, उस में गरीब लोगों को कितना देना पड़ता था, कितने परसेंट ड्यूटी लगती थी और खुद जो दारू पीता था उस को कितना देना पड़ता था। तो दारू निषेध से अब कितना पँसा बचता है और दारू निषेध से कितना फायदा हुआ है, कितना लाभ हुआ है इस को आप देखेंगे। इस को हटाना चाहिये या नहीं यह तो आप उन से मिलें और उन से पूछें।

दारू निषेध होने से जो लाभ देश तथा समाज को हुआ है, वह बहुत महत्वपूर्ण है और आप पढ़ें लिखें लोगों के घरों और गरीब मजदूरों के घर में पूछिये जहाँ पहले दारू पी जाती थी, तो आप को मालूम होगा कि उन की औरतें कितनी अहसानमंद हैं और इस आज्ञा के जारी हो जाने के बाद से उन की दशा में कितना सुधार हो गया है। उन बहिनों से जा कर पूछिये तो मालूम होगा कि इस के बन्द हो जाने से उन के मर्दों की सेहत भी अच्छी हो गई है और आर्थिक दशा भी काफी सुधर गई है, क्योंकि दारू पीने में उन के मर्द काफी पँसा बर्बाद किया करते थे। मैं आप को बतलाऊँ कि तीन साल पहले इधर तै एक आई० सी० एस० अफसर बम्बई में ट्रान्सफर हो कर गया वह कोई इतना नहीं पीता था कि पागल हो जाता, हमें ६ महीने बाद बम्बई जाने का इतिफाक हुआ तो उस अफसर की स्त्री ने हमारे पास आ कर अपने आप कहा कि इस दारूबन्दी से मेरे पति को बहुत लाभ हुआ है, शराब न पीने के कारण उन की सेहत भी अच्छी हो गयी है और जो पँसा व्यर्थ शराब में खर्च होता था वह भी बचने लगा है। पोलिटिकल रीजन्स (Political reasons) की वजह से दारू निषेध का विरोध करना कोई ठीक बात नहीं है। जिन लोगों को दारू पीना है, और जो लोग दारू बेचने में इंटरेस्टेड (Interested) थे

उन लोगों ने दारू निषेध के खिलाफ एक कैम्पेन (Campaign) चलाया है, इस कैम्पेन में कांग्रेस वालों को नहीं पड़ना चाहिये। हम ने बहुत सोच समझ कर विधान में दारू-निषेध को रखा है, और हम को ऐसे समाज विरोधी आन्दोलन में कदापि नहीं फँसना चाहिये। स्वतंत्रता संग्राम में हम ने दारू निषेध कराने के हेतु शराब की दुकानों पर धरना दिया, पिकेटिंग की, कितने लोग जेल गये, और कितनों की इस आन्दोलन में जान चली गई। साल्ट टैक्स आन्दोलन में हम कांग्रेस वालों ने अपनी जानें खतरे में डालीं और कितने ही लोग उस में मर भी गये। यह आन्दोलन जो हमने चलाया था, वह कोई पोलिटिकल स्टंट (Political Stunt) नहीं था, यह तो हमारा कनविक्शन (Conviction) है। ऐसी हालत में आज जो लोग इस दारूबन्दी के विरुद्ध कैम्पेन चलाते हैं और उस के विरुद्ध अखबार में चिल्लाते हैं कि दारू निषेध हटाना चाहिये दारू निषेध फ़ेल हुआ है, तो हम को इस में नहीं फँसना चाहिये। मद्रास की बात करते हैं कि वहाँ तो यह विल्कुल फ़ैल्योर (Failure) हुआ है। मैं यह चीज मानने के लिए तैयार नहीं हूँ, आज कौन नहीं जानता कि रेलवे में पार्सल ले जाने के लिए और बैगन लेने के लिये कुछ न कुछ देना पड़ता है, उस को दस्तूरी कहते हैं। तब ही बैगन मिलते हैं। क्या हम इस तरह की दस्तूरी को गुनाह नहीं मानते? हम इस को हटाना चाहते हैं और अगर ऐसा करते समय कोई पकड़ा जाय तो अच्छा होगा क्योंकि उस को तथा उस के अन्य साथियों को समुचित शिक्षा मिल जायगी। जिस तरह से हम यह नहीं कह सकते कि बैगन आदि में दस्तूरी लेना गुनाह नहीं है, उसी तरह से दारू निषेध फ़ेल हुआ है तो हटा देना चाहिये, ऐसा नहीं कहना चाहिये। इस कानून को सफल करने के

[श्रीमती मणिबेन पटेल]

लिखे हम सब को उस के लिये प्रयत्न करना चाहिये। पहले जिस तरह हम उस के लिये प्रचार करते थे और लोगों को इस का निषेध हो जाने से लाभ समझाते थे, वह सब काम हमें करना चाहिये। मैं आशा रखती हूँ कि इस ऐस्टेट ड्यूटी बिल के साथ साथ सरकार दारू निषेध के विषय में भी सोचेगी और इस को और आगे बढ़ाने के लिये कुछ ठोस काम करेगी।

**Shri K. K. Desai (Halar):** I have very great pleasure in supporting this Bill. There has been general support throughout the House and except one or two speakers nobody dared to oppose this Bill. But some persons while supporting the Bill have tried to make out a case whereby all sorts of exemptions should be granted. Now, if you make a totality of the suggestions made on the floor of this House and total them up you would come to the conclusion that there is no use having this Bill. Some people want charities to be exempted. We know charities and charities. There are bogus charities only with a view to get exempted from the taxes. Then it has been suggested that a very high limit should be placed for exemption. Well, while placing the limit for exemption one has to consider the national income and the national wealth of this country. You cannot make a comparison for the exempted minimum with any other country either the United Kingdom, France or America. We would have, I believe, to fix the exemption limit to such an extent that the purpose for which this Bill has been introduced would not be frustrated. The Bill has not been introduced with a view to making a sort of farce. I think the main object behind this Bill is to enhance the resources of the States with a view to place continuous resources at the disposal of the States for the development work and particularly so in the rural areas. So, I would appeal to those Members who have made those suggestions for exemptions all round to reconsider their attitude as far as this Bill is concerned. I personally do not agree with Mr. Gadgil when he says that this Bill will bring about a revolutionary change tomorrow. I support this Bill because I believe that this is a step in the right direction. That if this Bill becomes law, there will be heaven on this earth. It is a proposition which I refuse to believe. But if all the points that have been made on the floor of this House will be favourably considered by the

Select Committee, then I think it would not be worth while to have the estate duty. The Estate Duty Bill is meant to place at the disposal of the States substantial amounts for development during the coming years. That, I believe, is the object of this Bill.

Then, it has been said that you have to consider the capacity to pay. As far as this Bill is concerned. I think the question of capacity to pay as far as the estate is concerned does not arise. The estate has inherent capacity to pay. Now, it is not that you take the tax from somebody. It is, as a matter of fact, the sharing by the community of the estate that is left by the person who dies and this Bill has to be considered from that point of view. I also believe, Sir, that this Bill is a step in the right direction, though it is, as a matter of fact re-distribution of wealth. Though many friends have suggested that you must straightaway state what exemption limit you want to put or what rates you want to charge, I am against it. It all depends upon the need of the time. It all depends upon what you require. It will all depend, in the first instance, upon how much money you are able to mop up for development purposes. With these certain general observations I want to place before this House my own considered opinion about certain irrelevant matters which, Sir, the Chair has allowed to creep into the discussion.—I refer to the matter of prohibition of late, it has become a sort of fashion among the enlightened urban population to decry prohibition and say that it has failed. Have such people ever consulted those who have been affected very favourably by prohibition? These are the very people who live in palaces and in areas where they take a drink in the dead of night, and forget the others who have been affected very favourably by prohibition. As one who has worked for nearly a generation among the working classes, I must say with all the emphasis at my command that prohibition has succeeded beyond all measure among the working classes. I have seen the workers thirty years ago when I started my work. I knew the troubles they were going through in those years. There were criminal cases lodged against one another. They were coming out in dirty clothes. There were domestic quarrels going on daily. But now I definitely see that a change has come over them. The critics say that prohibition has failed. Where has it failed? There are a few papers financed probably by interested parties who day in and day out do propaganda against prohibition. These papers have more or less vitiated the minds of even sane among us by saying that prohibition has become a cottage industry. I can-



not understand this at all. Have these people gone among the masses? I have the privilege of always moving in the *chawls*, *cheris*, huts and cottages. I have never seen anything of the type. This is only an attempt to condemn prohibition and this propaganda is done by the vested interests.

The fact is that prohibition is a boon to the masses. Somebody has said in this House that if you remove prohibition you would be able to realise about Rs. 50 crores and that this fund may be used for developmental work. Do they realise that the realisation of these Rs. 50 crores will mean taking away at least Rs. 200 crores from the poor people of this land? Should we take away Rs. 200 crores from the poor people in order to benefit the rich? These rich people and big property-holders have been subjected to certain additional taxes in the last ten years. Why have they raised this cry now? Because they want to be free from further taxes and if possible from existing taxes. They want the poor to pay the taxes, so that they can get the best medical aid in the urban areas, they can get the best university education in the urban areas, they can have asphalted roads in the urban areas, and so on. I deliberately mention this point because you must have been reading off and on that a particular municipal corporation in a particular big city is in a deficit and it wants a subvention or subsidy from the Government of Bombay or the Government of Bengal or the Government of India. Where is this subvention or subsidy going to come from? Ultimately it is going to come from the general revenues, and to that extent the poor people in the land would be deprived of the use of these funds. I want this House to take this particular aspect into consideration.

I did not want to intervene at all in this debate, but a particularly irrelevant reference to prohibition has induced me to place before this House my own point of view as one who has been working for the last nearly one generation among the poor people in this land. Only yesterday I had occasion to address the textile workers at Kanpur. I asked them the straight question, "There are people who want prohibition to go. What do you want?" They replied, "Prohibition must continue. We have got many advantages from prohibition. Our social life has become happy. Our domestic life has become happy." As a matter of fact, they asked me to speak out in the House about prohibition. During the last general election, I had occasion to tour two constituencies. Nowhere in any rural area did I hear anything said against prohibition. People on the contrary were anxious that prohibition

must continue. In fact, they have taken it for granted that nobody is going to interfere with prohibition. I come from a State where there is complete prohibition. Lately, I come from a constituency in Saurashtra which has also got complete prohibition, and I must say that prohibition has succeeded as well as any other law has succeeded.

With these few words, I wholeheartedly support this Bill.

**Shri. H. N. Mukerjee** (Calcutta North-East): I do not propose to take much of the time of the House because the measure before us is going to be looked into by a Select Committee, but it is necessary to have adequate discussion before the Select Committee takes cognizance of this Bill on the principles behind this legislation as well as its concomitant implications. As a matter of fact, there have already been some speculation in certain quarters regarding the so-called non-participation of the group that I represent in the discussion of this Bill in this House, but actually, as you might perhaps recall, I was shut out from the sight of the Speaker at least once by your own formidable personality and I have been trying from time to time to catch the eye of the Chairman, but without very much of success.

As far as this Bill is concerned, I was reminded of an experience which many of us used to have when we were at Oxford. I had a tutor—quite a famous man whom I need not name—who would sit down typically puffing his pipe as we read out our tutorial essays and after I had finished he would say, "It is very good—this essay—", and then he would add, "as far as it goes". I knew that that "as far as it goes" meant the final decision on the paper I had submitted. Neither I nor any of my friends who had this experience were happy about it by any means. Similarly, I should say that this Bill is a good thing. There is nothing wrong about it. It is a step in the right direction. It is more than overdue. But what we fear is this. It does not go far enough and the Government shows no inclination to bring forward those other pieces of legislation which are absolutely necessary if the declared objective of this Bill is truly going to be achieved. As a matter of fact, what we find is that behind the introduction of this measure there is a story—I would not call it sordid, because I have no knowledge of the facts—but there is certainly a story of shilly-shallying. It seems that the Constituent Assembly discussed this Bill in 1948 and even before that, in 1946, a Bill for levying estate duty had been introduced and the Provisional Parliament had referred it to a Select Committee. The Select

[Shri H. N. Mukerjee]

Committee duly reported on it, but all that lapsed on the dissolution of that Parliament. Quite a long time, nearly six years, have passed since the first effort was made to introduce a legislation of this description, and so, I would say it is more than overdue. It is a good thing that Government at last have some forward to propound the Estate Duty Bill. But bearing in mind the character of this Government and our expectations of its administration, we have very serious misgivings.

I remember the Finance Minister saying during the last session when the Budget was being discussed that granted capitalism, he could go that far and no further. He said once that he did not even understand the language that we talk, that our idiom, sociologically speaking, was something which he could not take in. Now it is a good thing after all that he has realised that even within the ambit of capitalism certain steps can be taken, and it is there that I must refer to the rather enthusiastic speeches which were made about this Bill, particularly by my hon. friend Mr. Gadgil. Now, hearing Mr. Gadgil one would have thought from time to time that he was another addition to our ranks. But then again I found him pronouncing certain views which showed that we could not quite welcome him with open arms into our ranks, because he has not got the idea of the forces which are operating in society. He seems to have a notion that socialism is a matter of sympathy, that if only you had a sort of emotional exuberance and you wanted to do something good, you could call yourself a socialist.

Now actually socialism today is a power, not because certain people are sympathetic to the idea of an equalitarian society, but because large masses of people have become conscious on account of the change in the material environments of their lives. They have become conscious of their rights and they are coming forward not to accept the charity of the philanthropically-minded, not to accept the fruits of the sympathy which my very estimable friend Mr. Gadgil has in regard to the poor people, but to take away the sceptre from the princes and the thunderbolt from heaven, because they are sure of their own strength. They have confidence in their own organisation and that is why today they are not merely the Cinderella in society. The working class is not the Cinderella; it is the pretender to power. It is asking for seizure of power, in the interests of the working people, of every community in the world.

So I find a good deal of misunderstanding in regard to the nature of socialism and I would say that this

measure is as far away from socialism as you wish it to be. That is why I found it is rather delicious to listen to the somewhat tight-rope performances made by my hon. friend, Mr. Chatterjee,—who is not here at the moment,—whom I could not quite make sure about, because at one go he was saying that he was very much in favour of this Bill and at another moment he was suggesting that he was not in favour of this Bill. He was actually torn between two worlds; but ultimately he could make up his mind about it, because he knew that this was a capitalist measure—"granted Capitalism", to quote the Finance Minister.

That being so, I would refer to certain points which were raised by my hon. friend Babu Ramnarayan Singh whose views I always listen to with respect, because he was drawing the attention of the House to a very major point, namely the record of this Government and its inability to create in this country the kind of atmosphere which would be favourable to the efficient administration of a Bill of this description.

There are many lacunae in this Bill. I am not very confident that they would all be filled in. But even if they are filled in, the record of this Government is such that there is every reason to be apprehensive about the administration of this measure. What he said was that he wanted an atmosphere to be created in this country whereby people would feel of their own volition like offering money to Government. He referred to the exceptional case of the Maharashtrian citizen who sends five rupees every year to the Finance Minister. But he wanted an atmosphere whereby the generality of the people come to realise that after all this Government was their own and, therefore, funds in the hands of Government were going to be administered properly. That is a very important point.

The record of this Government in regard to comparable legislation, the Income-tax, for example, and the sales tax, as far as the States are concerned, is by no means creditable. Besides, what exactly does the Government intend to do in regard to the achievement of its objective which it says is to reduce the existing inequalities in the distribution of wealth? Now, I am not very sure about the contribution which the Estate Duty Bill is going to make towards the real reduction of the inequalities in the distribution of wealth which exists in this country. I say so, because as has already been pointed out and as every body knows, the number of people who pay income-tax in this country is infinitesimal. Now, even assuming—as it was assum-

ed by Dr. Syama Prasad Mookerjee the other day—that double that number are people who ought to pay income-tax, but do not, even then, the proportion would be very minute. Now, the Estate Duty Bill would, therefore, operate in the case of a very few people. Judging from the record of the administration of income-tax legislation, we fear that evasions would be conducted on a large scale by people who can afford legal assistance for the purpose of such evasion—legal assistance in a very euphemistic sense, I should say—and evasions and all that sort of thing would be the luxury of the prosperous, while those who are the least able to bear the weight of this kind of taxation would have to bear the brunt of it.

That being so, you are not going to get in amount, in the quantum of it, a very considerable amount of money. In that case, what should we do? Why do we not try to find out ways and means of doing away with latifundia, big landed estates? Why do we not try to find out the hidden wealth in this country—hidden wealth which is stowed away from the eagle vision of my hon. friend Mr. Tyagi? This hidden wealth is stowed away from the eyes of Government in such a fashion that I think Mr. Tyagi once wrote in a foreword to a book on income-tax and cognate matters that his idea of income-tax was that it was something in the nature of a charity, something which the individual comes forward as being willing to pay. Actually in conformity with his very euphonious name, he permitted large numbers of people to come forward after a lot of cajoling, after a lot of intimidation and pressure being put upon them, and say: "Oh, we have much more income than we are showing; anyway, we are going to pay this much; you be satisfied." And the Government had to be satisfied with that. This sort of thing has happened. If that is so, what is our mechanism for finding out the hidden wealth of this country?

Now, speaking on this point the name which comes first of all to our mind is the name of the Nizam of Hyderabad. Now, Sir, he has the reputation of being perhaps the richest man in the world. Now the usual computation of his wealth is in the neighbourhood of Rs. 500 crores. It may be very much more—we have no means of finding out. Now, I do fear that in this Estate Duty Bill there are loopholes which are going to enable persons like the Nizam of Hyderabad to run away with their money. There is a provision for the making of trusts, etc., for one's relatives. This provision regarding trusts is utilised even in a country like

England, where there is supposed to be a certain standard of morality in regard to this kind of tax payment, for evasion on a very large scale.

About estate duty Col. Josiah Wedgwood, Labour Member of Parliament said in his book "The Economics of Inheritance":

"It is highly probable that, on the average, persons with large estates, of say over £50,000, give away to heirs and others during their life-time not less than a quarter of their property. Many conveyancing solicitors will probably consider this a serious under-statement, since the evasion of the Death Duties seems now to be one of their principal functions."

The evasion of the Death Duties is one of the principal functions of the legal profession! This is going to be on a larger scale in this country. There is no doubt about it, because the practitioners are few and the magnates also are few in number and they can commandeer their services for concealing their incomes as they have been doing so long. How are we to proceed in this matter? Here I am reminded of certain very important points which were raised by my friend Mr. More. We are not very sure, from a reading of the Bill as it is presented to us now, as to the exact position of the rulers to whom we have given privy purses to the extent of Rs. 58 million. It seems that in the merger agreement with people like the Nizam of Hyderabad and the Maharaja of Mysore there are certain very important provisions. There is one clause for example which says: "The Dominion Government guarantees the succession, according to law and customs, to the *gadi* of the State." The Dominion Government *guarantees* the succession of the State. Now, we are going perhaps to have a terrific amount of learned, legal disputation in regard to the interpretation of the expression "succession to the *gadi* of the State". And I fear that it is in order to grant some kind of protection to these interests that there is a very specific provision in clause 32 of this Bill entitled 'Exemptions, reductions and other modifications'. It says:

"The Central Government may, by notification in the Official Gazette, make any exemption, reduction in rate or other modification in respect of estate duty in favour of any class of property or the whole or any part of the property of any class of persons."

Now we do have a very serious fear that this would be a loop-hole which

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would be utilised in the interests of the most undesirable people. We do feel that there would be efforts to exempt people like the Nizam of Hyderabad. If we are really serious about the proclaimed objective of this legislation, if we can catch the Nizam of Hyderabad it will be the biggest windfall for the treasury. If you can get taxation on, let us say, Rs. 500 crores or so, naturally that is going to be a terrific amount of money which could be utilised for purposes of nation-building.

I have referred already to the Government's record regarding Income-tax and Sales Tax and similar impositions, and I have said that the Government's record is by no means good enough to inspire public confidence. Actually, I think the Income-tax Investigation Commission once had to remark that they have not got adequate powers to catch the thief. In regard to the administration of Income-tax we find the evasions are practised on a very large scale by mainly two classes of persons: first, the foreign capital interests which are entrenched in this country, thanks very largely to the financial policy of our Government, and secondly, there is the class of magnates, some of them industrial magnates, and others—they are hangovers, so to speak, from the feudal set-up in our country which has not yet been eliminated. Now, these two sections of people are specialists in the art of evading payment of Income-tax.

**The Minister of Revenue and Expenditure (Shri Tyagi):** You may add to the list legal practitioners and doctors!

**Shri H. N. Mukerjee:** In any case I think there should be discussion by the Select Committee when this Bill is under consideration, of ways and means of filling any of the lacunae. And when there are exemptions granted to the foreign capitalists we should remember that the foreign capitalist in India evades Income-tax by referring to all kinds of payments—entertainment allowance, family allowance, marriage allowance, nursing home allowance and so on and so forth—and I can give the Finance Minister or the Minister for Commerce and Industry facts about these kinds of things, how the tea industry magnates, European magnates, by all sorts of subterfuge refer to all sorts of payments to their white employees all the time and get away from the obligation of paying the tax. If we look upon these foreign capital interests in our country more or less on a par with, let us say, foreign capital interests in other countries, we shall be making a tremendous mistake. My friend the Maharaja of Bikaner was complaining that the French Government has not permitted him to take

possession of his father's residential property in France. Now, the French Government has a certain criterion regarding its notion of property interests established on the soil of France by foreigners. Now, internationally speaking, there is a certain criterion. But in our country we have to look upon these foreign capitalists in a very different way, because they have entrenched themselves and because today they require to be taught a lesson that they have exploited our country long enough and therefore they are not going to get from us any kind of preferential treatment on the specious plea that they should not be subjected to double taxation. They claim that they should have certain exemptions not only in regard to Income-tax but also in regard to estate duty. I should say here is a point which has to be gone into very carefully and in regard to these foreign interests we ought to make a special provision.

**Mr. Deputy-Speaker:** The hon. Member may continue 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]

**Mr. Deputy-Speaker:** Shri H. N. Mukerjee will continue his speech.

**Shri H. N. Mukerjee:** As I was saying earlier this morning, while I am happy that Government has come forward with this Bill, I am by no means enthusiastic over it because I find that there are a lot of lacunae which have to be filled in. Besides, I do not find, as far as this Bill is concerned, any serious intention on the part of Government to tax those sources of untaxed wealth which have got to be taken over if we are going to make any progress in this country. In that connection I referred to the wealth of the feudal hang-overs mentioning in particular the Nizam of Hyderabad and I referred also to the foreign capitalists who have been fattening on the resources of our country and who should not expect any further concessions that under the international law they should be immune from double taxation. The foreign capitalists in this country who are in a very special category have been behaving in such a fashion during the last 200 years or so that they should not expect any kind of preferential treatment but I find that there are very serious loopholes that the foreign capitalists could take advantage of.

Reference has also been made during this debate to the effect that this legis-

lation is likely to have on the system of inheritance which is prevalent among sections of the Hindu community in particular. Now in regard to this I should say that there is in our Constitution certain specific directives which point out that it is important for us to have a uniform system, a uniform Code and a uniform Law, of inheritance. I know that there is a great deal in our ancient traditions which has to be cherished. I yield to nobody in the homage I pay to the magnificent achievements of our ancestors. I know that in many respects we can continue to be extremely proud of our country's civilisation, but at the same time I feel that sometimes we overdo this admiration for the past. Sometimes I feel that we are carried away by this admiration for the past into a general frame of mind where we do not accept certain modern sociological facts merely because they are modern. They impinge upon our living conditions and therefore have got to be accepted. Take for example the joint family. The institution of joint family has performed great service in the past—and may be for the present, perhaps also for the future it may have a contribution to make towards the progress of society, but there are certain ineluctable facts of social and economic life which are militating against the institution of joint family as we understood it. So, however much we might wish to resist it it will be necessary for us to come to terms with the facts of present day life and in connection with this I would like to refer to what I feel is a rather dangerous habit of mind on our part, namely to take some flattering function to ourselves, to take refuge in our past traditions and our past achievements and I fear that we do so because our ego wants some sort of outer covering against the cold blasts of misery and degradation. I am sorry to say that we are trying to take shelter behind a sort of idealisation of our past traditions. I do not say that I wish to do away with all our past traditions. I do not think of it in the least. On the contrary, I would say that it is only on the basis of the adjustment of the traditions of the past to the urgent needs of today that we can build a future which is worthwhile. So, I would say that in regard to institutions like the joint family, in regard to our laws of succession, etc., they must come to terms with the reality of the present day and it was because those who made the Constitution for this country realised this that they put under the heading of Directive Principles of Social Policy article 44, which says that the State shall endeavour to secure for the citizen a uniform civil code throughout the territory of India. Our

Constitution of course guarantees freedom of conscience and of religion but it is possible at the same time to divest religion from personal law and social relations and from laws governing inheritance, succession and marriage. This has been done already even in the Muslim countries like Turkey and Egypt and I do not see why we should not have a uniform law of inheritance which would simplify many of the absolutely unnecessary problems which are harassing the Finance Minister, for example, as far as the progress of the Estate Duty Bill is concerned.

Now I would like to refer to another point, namely that this kind of legislation has been attacked by some hon. Members on the ground that it will militate against capital formation and therefore, in the present posture of our economic life, it is going to do damage. Actually I should say that all reputable judgments based on experience of those countries where death duties have been necessitated point to the fact that capital formation is by no means jeopardised, is by no means prejudicially affected by this kind of legislation. But here I would like to utter a word of warning to the Finance Minister in particular because he will have the lion's share of the work of putting this law into operation. Now, unless we make sure that by putting this law into operation, we do not harass and harry the already harassed middle classes, unless we make sure that we use our axe against those who deserve it, unless we make sure that all the loopholes or advantages enjoyed by the prosperous section of the country are going to be absolutely removed, it is going to be disastrous. In regard to income-tax in particular, our experience is that big shots always get away and the poor people who have very limited incomes that are more or less easily ascertainable are being subject to all kinds of impositions. So when the Select Committee goes forward in its consideration of this measure and perhaps decides upon a certain minimum which would be the criterion for the application of the death duties Act, then I think this ought to be kept very carefully in mind. If that is kept carefully in mind then we shall see that honest people will not suffer. It is only those who engaged in speculative enterprises, it is only that particular unsavoury type which tries to evade taxation payment, which does all sorts of damage to the community, it is only that section of our prosperous classes which is responsible more than any other section for the present posture, the present unhappy posture of our economic life. So I should say that if good care is taken that the poorer sections of the community do not suffer, if good care

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is taken that those who are best capable of bearing the brunt of this taxation are not permitted to escape, then and then alone we shall make sure that capital formation in the present posture of society will not be jeopardised.

Now another point has been made in the course of this discussion and it has also been referred to in the Statement of Objects and Reasons. That is, that the money which is expected out of the imposition of Estate duty would assist the States towards financing their development schemes. This is all very good so far as it goes. But, here again, I want to utter a very serious word of warning, and that is in relation to the foreign octopus which is trying to eat into the vitals of our country's economy. I say this because, on the 6th September, 1952, at the Press Conference held in Calcutta, which was reported in papers like the *Statesman* and *Hindustan Standard*, the United States Ambassador to this country is reported to have said that our Planning Commission had drawn a detailed plan and America knew where and how their aid would be spent. Further in the same Press Conference, the Ambassador of the United States said that the US Government were taking steps against any misuse of its financial and other assistance to foreign countries. This kind of statement suggests very clearly how these foreign interests are trying to keep their stranglehold on our economy. They know where and how their aid would be spent. And their aid is one of the basic factors in the development schemes which we are going to take. Unless we revise our whole idea in regard to these development schemes, unless we stand four-square to all the winds that blow and say, we are a free country and we are not going to subordinate our freedom and self-respect to the dominant claims of a very strong power like the United States of America, surely, our development schemes will come to naught. Estate duty or no Estate duty, nothing will come out of it. I would say, it is very necessary for us to take a wider view of the situation which prevails in our country today when we take a matter like the Estate Duty Bill. It makes us realise more acutely than ever the needs of our country. If we are going to satisfy the needs of our country, we have to move in a very different manner, in a very different spirit than what we have displayed so far.

I shall conclude. Before I do so, I would only refer to one last point. After all, capitalism pure and undefiled has no room for such kinds of things like the Estate Duty Bill. A man

under a pure capitalistic order has every right to do whatever he likes with his own property. There are certain "natural rights" which were inevitable concomitants of a capitalist system. Just as hypocrisy is the last homage which vice pays to virtue, social service legislation is the homage which decadent capitalism is bound to pay to the ideological and technical superiority of socialism. I am sure everybody will have to admit that; support has come to this measure from every section of the House because it approximates to socialism. My hon. friend Mr. Gadgil so eloquently talked about this measure, because he thought,—and I highly respect his thought—that we are making an approximation to socialism. Every time any capitalistic economy makes this kind of concession, we ought to remind ourselves of the basic canker of the capitalistic system which can never deliver the goods as far as the interests of the common people are concerned. In spite of Death duties and all sorts of impositions, advanced capitalist countries have not been able to provide for the common working people of their respective countries, the amenities of civilization, and there is in this fact the admission of inferiority. From every section of this House has come a repetition of this idea that after all, a socialist ideal is something worth striving for. If we accept that proposition, surely, I hope that my hon. friend, the Finance Minister will revise his ideas. He has been saying, "granted capitalism", he can do only this; he must say, capitalism or no capitalism, this is what my country needs, this is what my people are prepared to fight for; I am going to mobilise their resources and their enthusiasm, and all together we are going to go ahead. That need not be a copy book variety of socialism elsewhere. Socialism through experience is something to be achieved in this country. We do not carry revolutions in a suit case; we do not have to import socialism or communism or any other commodity into this country. It has to grow out of the experience of our country. The experience of our country shows that our people require a different standard of life altogether. When I say this, I speak on behalf of those disinherited people, the overwhelming majority of the population, who are not interested in the Estate Duty Bill. Most of our people have nothing to do with the Estate Duty Bill.

Death is respector of persons. In spite of the poets saying that death does not respect anybody, death does respect persons. This is warranted by certain facts and figures that I have got. In Manchester, for example, in

the richer districts of the town 10.5 persons per thousand die; in the poorer districts, the death rate per thousand is 16. Coming nearer home, in Bombay, the infant mortality rate in 1926,—these figures have not changed appreciably since—as far as residents of one room tenements are concerned, was 577 per thousand, and in the case of residents of two room tenements, it was 254 per thousand. In hospitals, the infant mortality was 107 per thousand. Death is a respecter of persons. Death respects prosperity. You have greater chances to live if you have a certain amount of the amenities of civilization. This death duty, after all, is going to affect people who are leaving their legacies to very adult sons, who naturally do not require to be molly-cuddled and fed with all sorts of special appurtenances in order that they may be able to keep up their standards of life and luxury. As far as the disinherited people of this country are concerned, their demand is that they want a new life. There is no reason why their demand should any longer be resisted. If that is so, surely we ought to revise our whole conception and we ought to find out that the sort of mixed economy which we are striving for does not work. I am sure my hon. friend the Finance Minister himself will admit that he has to take some very drastic steps. I am sure he has a list of people whom he would like to see no longer functioning in their present position because he knows that they stand in the way of the economic development of our country, which he also, in his own way, has at heart. But, he does not know that if we are going to bring about a basic change in our situation, we have got to mobilise the resources and enthusiasm of our people. Even for a very matter of fact Bill like the Estate Duty Bill, we ought to recall these matters of principle, which you also, Sir, referred to earlier. If we do that, then, surely, we shall try to bring about a really fundamental change in our situation and not merely tinker with a few high-sounding pieces of legislation which, I am afraid, are going to be worked in a manner which will be detrimental to the basic interests of the common people of this country.

**Mr. Deputy-Speaker:** At what time would the hon. Finance Minister like to start his speech?

**The Minister of Finance (Shri C. D. Deshmukh):** When you call upon me, Sir.

**Mr. Deputy-Speaker:** I would like to know how long he will take to reply.

**Shri C. D. Deshmukh:** About 40 minutes.

**Mr. Deputy-Speaker:** So, I would call him at 4-20.

**Shri Tyagi:** 4-21, Sir.

**Mr. Deputy-Speaker:** I would like to give an opportunity to four or five Members to speak. Having taken some time earlier, it is not right for me now to ask them to restrict their speeches to 15 minutes. However, I shall ring the bell as soon as 15 minutes are over. Hon. Members may state their points before the House and elaborate them wherever necessary. We may be able to hear five or six hon. Members more, Mr. Sarangadhar Das.

**Shri Sarangadhar Das:** (Dhenkanal—West Cuttack): I stand here to join issue with the stalwart of the Congress Benches, Mr. Gadgil. He said that the Estate Duty Bill is a kind of a capital levy. I wish to point out that in many things which the Socialist Party has been urging for in the last 4 or 5 years, the Government as well as the ruling party have vulgarised the principles enunciated by the Socialist Party. If you look back about a year or a year and a half, the Socialist Party's Land Army or Food Army was taken up by the Government, and it has now become a flop, because the Land Army that was envisaged by the Socialist Party was a regular army of land workers who would be paid, who would be fed and clothed just the same as the Army is fed and clothed in peace time to defend the country in an emergency. But, instead of that, they called a few volunteers to dig pits, etc. and called it the Land Army so that the country will know that the Socialist platform has been taken up by the Congress Government, but it came to nothing. So also capital levy, which is a levy on capital over Rs. 5 lakhs—that was the proposal in our election platform; on a graded scale, capital of Rs. 1 crore would pay Rs. 90 lakhs; if it is between Rs. 5 and Rs. 10 lakhs, somewhere about 10 per cent., then 15 per cent., and so on, up to 90 per cent. Now, he says that this would create chaos. As I understand from the previous speakers who knew about the calculations on the previous occasion, i.e., when the Bill was introduced in 1948, the calculation is that it will be somewhere about Rs. 9 crores. I do not see how this Rs. 9 crores helps the development plans where you require hundreds of crores, and you have a deficit of somewhere about Rs. 300 crores to make up for whatever plan has been chalked out in the Planning Commission's report. So, in comparison with the money that is needed, Rs. 9 crores is nothing. And when I say I want to join issue with Mr. Gadgil, my friend, I put it for this reason that instead of bringing in a radical measure, instead of levying a tax on capital by which the disparity between the big-wealth and nothing-

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at-all will vanish within a generation, you have an Estate Duty Bill that will probably bring in nine or ten crores of rupees a year, and call it a revolutionary measure. It is said by certain Members who have spoken before, that it is a revolutionary measure, that it is the beginning of the opening of the doors of power to the "have-nots". I think if one goes deep into it, it is nothing but trying to fool the people as on many other occasions people have been fooled in India, but I wish to warn the House and the Government that unfortunately for them, the ordinary run of people who have got adult franchise are much more intelligent today, and much more devoid of fear than they used to be even five years ago. You cannot fool them. After all, the result will be known inside of a year or two.

I would call this small measure a very innocuous one because India will be perhaps the 41st country that will have the estate duty law; some others have had it for a quarter of a century or more, and we are coming at this late hour. As almost all the speakers who have preceded me have spoken about the common man, I want to point out that the common man is not concerned with this. It really affects perhaps three-tenths of one per cent. of the population of India, or may be less than that. As I figure it out, income-tax payers are above three-tenths of one per cent., there being 9 lakhs of people who pay income-tax out of 36 crores of the population. And for that three-tenths of one per cent., there is such a hullabaloo about charities, succession and all this, as if the whole of India is going to be upset by the passing of this Bill. Why is that so? That is because when we talk about Hindu tradition, Hindu history, we forget that Hindu tradition meant the tradition for the three upper castes, Brahmans, Khatriyas and Vaisyas. And the rest of the people were precluded from the enjoyment of the power and privileges of Hindu society. They did not know anything about the Hindu Shastras. The laws were made for them by these upper castes, and those same upper castes are now sitting in this House, and they are making the law. Consequently, because it affects us of the upper classes—some of our property will go on our death—we talk about the common man. The common man is not going to be benefited to a great extent by mopping up 9 or 10 crores of rupees a year, nor is his property going to be affected by the passing of this Bill.

[MR. SPEAKER *in the Chair*]

Therefore, it is beyond me to understand how it is a revolutionary mea-

sure as claimed by Mr. Gadgil. So, my conclusion is that Mr. Gadgil and people like him always talk in superlative terms in order to fool the people, but I tell them that they cannot fool the people any more. I want to remind my friends who are here in the House belonging to the three upper castes, of what Gandhiji said about performing *prayaschitta* for the treatment that we and our forefathers have meted out to the Harijans, and later on he referred to the Adivasis also, who have been utterly neglected for generations. Therefore, I would propose for the consideration of the Finance Minister that if we are serious about advancing the people from down below, all this money from the Estate Duty Bill, when it is passed into law, should be ear-marked for the advancement of the scheduled castes, scheduled tribes and backward classes who, I am told, come to about one-third of the population. I plead for them for this reason—I am neither a Harijan, nor a scheduled tribesman, but I have been working for them for some time—that I have discovered that whatever development work is done by the State Governments, and I believe to a great extent by the Centre also, the money goes to the members of the upper castes in the villages, not to the Harijan bastis or *mohallas* or Adivasi villages.

You will be surprised to know that in all the Harijan and Adivasi villages or *mohallas* that I have visited, there is not a single surface well to provide drinking water. We the upper caste people who have the means, think that it is a prime necessity, and so when we build houses, we see to it that there is a well in the backyard. We are able to do it, but these neglected people who have to work all day for their living—sometimes they do not get any work even—are not able to have a surface well. A couple of months ago, a sum of Rs. 8000 has been allotted to my district of Dhenkanal in Orissa for construction of wells for Adivasis and Harijans; and it has been calculated to give about eight wells. That district has got seven sub-divisions and so one well for each sub-division, plus an additional one for one of the sub-divisions. If money is allotted at that rate, I think it will take a century or more to cover all the Harijan and Adivasi villages. We talk about improving health conditions and medical service, but the foundation of all health, namely drinking water, is absent. That is a thing to be deplored. Unfortunately we do not pay much attention to the requirements of the Adivasis and Harijans. If the proceeds from this estate duty law are ear-



marked for the purpose of improving the health, education and other amenities of these people, perhaps within a period of ten to fifteen years, they will be able to advance themselves to a position where even the upper caste people would like to be in the villages. If we are serious about improving the lot of the people, then I think it will be a real *prayaschitta* if the government agrees to earmark this sum for this one-third of our population, that is in such a backward condition. The bell has been rung, and I do not want to go any further, except to say that I support the Bill; at the same time, I say it is a very small measure, and if the Finance Minister is keen about finding money to implement the five-year plan, he will have to bring in more radical measures whereby he will obtain the hidden wealth of this country for the purpose, and such radical measures will surely lead us towards equalisation also. Otherwise, this plan will not fructify the way in which the government expects it to.

As this is not the occasion, I do not want to deal with other things such as land etc., but if my suggestion is taken up, and the Harijans and Adivasis are taken care of in this way, then it will help to rouse the enthusiasm of the people which you cannot expect to be roused in any other way.

श्री अशोक राय शास्त्री (जिला आजमगढ़—पूर्व तथा जिला बलिया—पश्चिम) : अध्यक्ष महोदय, यह जो राज्य कर का विधेयक उपस्थित है, उस के सम्बन्ध में मैंने कुछ बहुत विस्तार से पढ़ा नहीं, पूरा विचार करने का अवसर मिला भी नहीं, किन्तु उस दिन अर्थ मंत्री महोदय के भाषण को सुन कर और उस के बाद जो भाषण हुए हैं, उन को सुन कर मुझे सन्देह होता है कि इस विधेयक का जो अभिप्राय है वह बहुत कोई अच्छा परिणाम देने वाला सिद्ध होगा। चालीस देशों में इस प्रकार का कर लगा हुआ है। हमने उस को प्रमाण मान लिया कि ४० देश जिस रास्ते से जा रहे हैं उसी रास्ते से हम को भी जाना चाहिये। “महाजनो येन गतः स पन्थाः”। वही मार्ग हमारा है जिस से और लोग चले जा रहे हैं। महाजन शब्द इस विधेयक के साथ सम्बन्धित है, इसलिये मैंने उस का प्रयोग

किया। अब मैं इस विधेयक की जो भावना है कि पैसा आये और सब लोगों में समता हो और वह कुछ थोड़े से हाथों में सीमित न रह जाये, इस से देश को बचाया जाये और देश का एक नया आर्थिक ढांचा नयी आर्थिक नींव पर राष्ट्र का निर्माण हो, यह जो भावनायें हैं, उन भावनाओं का सभी स्वागत करेंगे। यह समझना कि यह भावनायें इस देश में अत्यन्त प्राचीन काल से प्रचलित नहीं रही हैं भ्रमात्मक हैं और हमारे अज्ञान का सूचक हैं, किन्तु यह नहीं कहा जा सकता कि उन भावनाओं का सदा यहां आदर नहीं होता रहा है। “अहरहर्दानं देयात्” में यही भावना थी कि हम सब कमा कर सिर्फ अपने पास ही न रख लें, बल्कि उस से समाज और देश का कल्याण करें। इसी प्रकार “मा गृधः कस्य स्विद्धनम्” में भी यही भावना रही है कि हम गरीबों की हड्डी का मांस न नोचें और उस के श्रम का नाजायज लाभ उठा कर स्मृद्धिशाली न बन जायें, इस बात की मनाही सदा यहां रही है और राष्ट्र के लिये और शासकों के लिये भी यह चेतावनी रही है : मायाभिस्त्रिन्ध मायिनं शुष्माणमवातिरः हे इन्द्र तू मायावी शोषकों को माया से जीत। इन भावनाओं को अपने सामने रखते हुए मैं यह उचित समझता हूँ कि समाज का निर्माण आर्थिक समता के आधार पर हो, सब को अपने जीवन में आगे बढ़ने का अवसर मिले और सब के लिये सुविधायें हों। “अन्नादेः सम-विभागः प्रजानाम् ययार्हतः” प्रजामात्र को—सब को जो जीवनोपयोगी सामग्रियां हैं समता के साथ राज्य द्वारा बंटवाना राजसत्ता का परम कर्तव्य है। इन बातों को सामने रखें तो जो यह राज्य कर है, देखने में ऐसा लगता है कि उस समस्या को सुलझा देता है, मगर मुझे सन्देह है कि यह उच्च

[ पंडित अलगू राय शास्त्री ]

को सुलझाता है भी यानहीं और आज गांवों में और गलियों में जो मामूली आदमी चलते हैं जो इक्का हांकते हैं और जो इक्कों पर बैठते हैं, वह लोग, वह नहीं जो गाड़ियों पर चलते हैं और जो राज्यपथ से अच्छी सवारियों में जाने वाले हैं, वह लोग तो केवल पुस्तकों में लिखी हुई चीजें जो उन के सामने आती हैं, उन्हीं को वह देखते हैं, उन के सामने जनसाधारण क्या कहते हैं इस को वह जान ही नहीं पाते हैं। लोगों ने इस बिल का नाम " कफ़न खसोट बिल " रख दिया है, यानी मरने के समय कुछ दान देने का साधन। गाय की बूछ पकड़ कर कुछ सोना दान किया जाता है ताकि मरने वाले की आत्मा को शान्ति मिले और वह गो लोक पहुंचे, वैतरणी पार करे, इस किस्म की भावना स्वर्ग में उस की आत्मा को तृप्त करने की भावना तो यहां पहले से बनी रही है। तो ऐसी सूरत में जो देश मृतक की आत्मा को शान्ति देने के लिये गोदान कराता है, तरह तरह के दान कराता है, अगर राज्य भी उस से कुछ कर ले ले तो उसे क्या आपत्ति हो सकती है ? मगर जो मृतक की आत्मा को शान्ति देने के लिये दान देने की व्यवस्था थी उस में दान लेने वाला कोई बड़ी निगाह से नहीं देखा जाता था। वैसे तो इस देश में उसके लिये महापात्र क्षत्र्य बताया गया है। "महादान अधिकारी को", "करोड़ों का दान महा अधिकारी को", इस प्रकार से दान की भावना इस देश में रही है। इस तरह का दान जो अखरने वाला न हो। मैं इस सम्बन्ध में यह बात बता देना चाहता हूँ कि यह चीज तो लोगों के दिल में है लेकिन वह दान जो मृत्यु के समय दिया जाता है उस के लेने का अधिकार एक विशेष भावना के साथ सम्बन्ध रखता है, अर्थात् मृतक की आत्मा की तृप्ति।

• लेकिन यदि राजा इस कर को लेने लगे तो,

चालीस देशों में कोई भी भावना हो, क्योंकि अलग अलग देशों में अलग अलग धार्मिक विचार हुआ करते हैं, उन के अलग ट्रेडिशनस (traditions) हैं, किन्तु इस देश में उस राजा के प्रति कोई सद्भावना नहीं हो सकती जो इस प्रकार से मृत्यु के समय कर लगाना चाहता है। मैं नहीं चाहता कि एक व्यक्ति के हाथ में धन संचित हो लेकिन उस का एक तरीका यह भी हो सकता है कि जिन लोगों को धन कमाने का अधिकार हो, उन के उस अधिकार को सीमित किया जाय। जिस समय वह कमा रहे हों उसी समय उन के ऊपर कर लगा दिया जाय जिस में उस धन में से कम से कम उन को मिल सके और उन के पास धन संचित न हो सके। अच्छा मार्ग तो यह है कि सम्पत्ति के वितरण को और सम्पत्ति के उत्पादन के साधनों को जनता के हाथ में दे दिया जाय। अगर सम्पत्ति के उत्पादन करने वाले साधनों को आप कुछ व्यक्तियों के हाथ में रखते हैं तो समाज एक तरह से पूंजीवादी समाज का रूप धारण करता है। और ओस को चाट कर प्यास बुझाने का प्रयत्न करने के लिये आप राज्य कर लगाते हैं। सब लोग राज्य कर देन की क्षमता नहीं रखते। सब से यदि यह कर बसूल किया जाय तो यह बसूल करने वालों के हाथ में एक ऐसा अस्त्र दे देता है कि जो खूभने वाला होगा। कर के बसूल करने का हक राजा को होना चाहिये मगर इसी तरह से होना चाहिये जैसे एक गाये अपने बछड़े को दूध पिलाते हुए उमंगती हुई अपने स्तन में दूध उतार देती है क्योंकि वह जानती है कि मैं अपने बच्चे का पालन कर रही हूँ। जब तक इस प्रकार से कर नहीं लगता तब तक वह कर अखरने वाला होता है। और फिर यह कर सीधा कर नहीं होना चाहिये। कौटिल्य ने चेतावनी दी है कर के बसूल करने के

सम्बन्ध में और उस का बताया हुआ सिद्धांत हमारे सामने रहना चाहिये। एक बादमी का जवान लड़का मरा जा रहा है, घर में कोई मरा हुआ पड़ा है और कर वसूल करने वाले तत्काल उस के धन की तालिका तैयार करने के लिये उस के घर पहुंच जाते हैं।

**कुछ माननीय सदस्य :** उस समय तो नहीं आयेंगे।

**पंडित अलगू राय शास्त्री :** उस समय न सही, मगर परिवार वालों के सामने तो जायेंगे। मैं ने इम विधेयक की तमाम धारारें नहीं पढ़ी हैं, लेकिन आप ने कोई तरीका इस कर के वसूल करने का आखिर अवश्य रक्खा होगा। कर का सम्बन्ध है मरने वाले के साथ अथवा मृत व्यक्ति के परिवार के लोगों के साथ। मैं नहीं समझता कि मरे हुए व्यक्ति को कर देना पड़ेगा। वायभाग पाने वाला अपनी पहली आय पर कर देने जा रहा है इस दृष्टि से देखा जाय तो जो मर गया है उम की सम्पत्ति का उत्तराधिकार पाने वाला अपनी उम पढ़ी सम्पत्ति पर कर देने जा रहा है जो उम को उत्तराधिकार में मिली है। तो जिस ने कमाया नहीं, लेकिन जन्म के कारण उत्तराधिकार पाने के कारण कर देने जा रहा है तो उस में क्या दोष है? यह पहली कमाई है, विंडफाल (wind-fall) है, रास्ते में मिली हुई सम्पत्ति है, खुद की कमाई हुई नहीं है, इसलिये उस में कुछ अछरनेवाला नहीं है, लेकिन जैसे इस देश के ट्रेडिशन में विचार धारा रही है, यहां के लोगों की जो भावनायें हैं कि थोड़े समय तक सम्पत्ति को भोगें इसलिये कमाते हैं, मगर भले ही हम कमा रहे हैं, हम स्वयं उसे भोग नहीं सकते, इसलिये हमें सन्तति की कामना रहती है, प्रत्येक व्यक्ति इसीलिये सन्तति चाहता है कि वह उसके उत्तराधिकार

को भोगे। तो यदि इन सारी भावनाओं को ठेस नहीं पहुंचानी है तो सम्पत्ति के अर्जित करने के रास्ते को रोकिये, सम्पत्ति के उत्पादन के साधनों पर प्रतिबन्ध लगाइये, मगर मरने के बाद महापात्र की तरह से वहां उपस्थित हो कर कर वसूल करने की भावना मजबूत कीजिये। दान की भावना को मैं उदात्त भावना नहीं समझता। चंद्र ग्रहण के दिन एक मूट्ठी भर सावां, कोदों को हम उन को भेंट दें जिन के परिश्रम से हम लाखों रुपया कमायें, यह दान दान नहीं है। दान वह है जो सद्भाव से हो। दान वह है जो दिया जाय तो देने में प्रसन्नता हो, सत्कार्य में समर्पित हो। ऐसा सात्त्विक दान ही राज्य के लिये उचित हो सकता है। इस कमाई करें और उस कमाई में से राज्य को दान दें और समाज की उन्नति करने में हमारी शक्ति लगे इसकी व्यवस्था होनी चाहिये।

तो इन मौलिक सिद्धान्तों पर दृष्टि डालते हुए हमें ऐसा ढंग निकालना चाहिये कि समाज का नवनिर्माण नये नये आधार पर हम करें किन्तु उस नव-निर्माण के लिये, सम्पत्ति के समवितरण के लिये यह बड़ी दुरूह कल्पना है। आप छिपी हुई आय को चाहते हैं, लोग बता दें, अपि उस पर टैक्स लगा कर समाज का निर्माण करना चाहते हैं, मगर कोई बताने वाला नहीं है। वह कागज के नोट तिजीरियों में रक्खे हुए हैं, उन नोटों को कैंसल (cancel) कर दीजिये और अपने छापिये। उन के लिये भी समय नियत कर दीजिये कि इतने समय में बदल लें, और उस के बाद आप उन को भी खत्म कर दें। ऐसा ड्रास्टिक (drastic) कदम उठाना पड़ेगा। अब तक पूंजीवाद समाप्त नहीं हुआ है, दूसरे देशों की हुकूमत के नीचे हम थे। लेकिन अब जिन लोगों के पास से आप पैसा निकालना चाहते हैं उस के लिये रास्ता यह है कि उत्पादन के साधनों पर कंट्रोल कीजिये। अगर

(पंडित अल्लू राय शास्त्री)

उत्पादन दूसरों के हाथों में, व्यक्तियों के हाथों में रहे तो आप इस तरह के उपायों से केवल धक से सत्तू सानना चाहते हैं। अगर आप इसी तरह समाज की विषमताओं को दूर करना चाहते हैं तो कभी नहीं कर सकेंगे।

इसलिये मैं सचेत करना चाहता हूँ कि इस प्रकार की चीजें लाने से पहले आप भावनाओं को ध्यान में रखिये, और जनता के अन्दर ऐसी भावनायें न पैदा होने दीजिये कि जिस में हमें केवल कफ़न खसोट करने वालों का पद मिले।

श्री पी० एन० रावभोज (शोलापुर-रक्षित-अनुसूचित जातियाँ) : अध्यक्ष महोदय, आज इस बिल पर कई वक्ताओं ने ब.दण लिये हैं और मैं भी कुछ थोड़ा सा अपने विचारों को प्रकट करता हूँ। मेरे मित्र श्री सारंगधर दास जी ने कुछ हमारे लोगों के लिये कहा है कि इस बिल के द्वारा जो क्यादा से क्यादा लाभ सरकार को होगा उस को गरीब अछतों के लिये, बैकवर्ड क्लासेज (backward classes) के लिये खर्च होना चाहिये। इस हाउस के अन्दर हमारे भी कई प्रतिनिधि हैं और मैं भी हूँ, लेकिन एक के मुँह से भी वंसी बात नहीं निकली जैसी सारंगधर दास जी ने अछतों के लिये कहा। वहाँ ब्राह्मण भी हैं, लेकिन यह सच्चे ब्राह्मण हैं या झूठे, यह मुझे नहीं मालूम। लेकिन मेरे क्याल से यह जो बिल है उस का समर्थन करते हुए मुझे यह कहना है कि यह अच्छा बिल है क्योंकि अब तक अपोजीशन ग्रुपों (opposition group) के कई लोगों ने इसे सपोर्ट (support) किया है। लेकिन मैं यह कहना चाहता हूँ कि जो रुपया आये वह अच्छी तरह से खर्च होना चाहिये। क्योंकि मैं देखता हूँ कि यहाँ बड़े बड़े मंत्री बैठे हुए हैं, आई० सी० एस० अफसर भी हैं, जो

स्कीम तो बहुत बनाते हैं लेकिन वह अमल में नहीं आती हैं। जैसा हिन्दू कोड बिल के साथ हुआ वंसा नहीं होना चाहिये। कई महीने तक उसकी चर्चा होती रही, लेकिन किसी शास्त्री ने आकर कह दिया कि यह हिन्दू कोड बिल तो अम्बेडकर के मुँह से आया है इस लिये अपवित्र है। किसी मिनिस्टर तक ने उस शास्त्री के खिलाफ कुछ नहीं किया क्योंकि वह ब्राह्मण है। मेरा कहना यह है कि मैं ब्राह्मण के खिलाफ नहीं, लेकिन ब्राह्मणत्व को खत्म करना चाहिये। जब कैपिटलिज्म (capitalism) के साथ साथ ब्राह्मणिज्म (brahmanism) खत्म होगा तभी ठीक होगा, नहीं तो बिल तो कई तरीके के आते हैं, इनकम टैक्स का बिल आया है, हिन्दू कोड बिल आया, हमारे देश के मिनिस्टर बड़ी बड़ी स्कीमें बनाते हैं, प्लेनिंग कमीशन (Planning Commission) की बैठकें भी होती हैं, लेकिन अमल में कुछ नहीं आता है। और भी स्कीमें बन रही हैं, यह कमेटी बन रही है, वह कमेटी बन रही है, सब प्रकार की कमेटी बन रही हैं, सब प्रकार की बड़ी बड़ी स्कीमें बन रही हैं। मैं अपने बम्बई प्रान्त की बात कहता हूँ, करीब करीब दस करोड़ रुपया हमारी दारूबंदी से वसूल हो रहा है लेकिन मुझे मालूम नहीं उस का क्या हुआ। "अन्धेर नगरी चौपट राज" हो रहा है। दस करोड़ रुपया गरीब लोगों की कम्पल्सरी एजुकेशन (compulsory education) के लिये जिसे मैं अनिवार्य शिक्षा कहता हूँ, खर्च नहीं किया जा रहा है। आखिर खाली दारूबंदी हटाने से क्या फायदा होगा? कहते हैं नैतिक दृष्टि से बड़ा अच्छा होगा। मैं तो समझता हूँ कि हमारे प्रान्त की नैतिक हालत और खराब हो गई है। हमारे हर तीसरे मकान में एक शराब की भट्टी है और मिनिस्टर कहते हैं कि शराबबंदी कर के देश के आचरण को ऊँचा उठाया है। समझ में नहीं आता।

कि इन के दिमाग में क्या है। हमारी गवर्नमेंट आफ इंडिया ने स्टेट गवर्नमेंट्स को पावर (power) तो दे दी है पर वह उन पर कंट्रोल नहीं करती है। स्पीकर साहब से मेरी विनती है कि स्टेट गवर्नमेंटों पर जैसा कंट्रोल सेंट्रल गवर्नमेंट का होना चाहिये वैसा नहीं है। उन के दिमाग में जो रहता है वह वैसा ही करते हैं। चार करोड़ रुपया शराबबंदी के पबलिसिटी आफिसर्स (Publicity Officers) के लिये रखा है। वह देहात में जाते हैं। मजा करते हैं और खुद भी पीते हैं। मैं अभी जापान गया था वहां मैं ने देखा कि वहां पर कोई शराबबंदी नहीं है फिर भी वहां के लोगों का आचरण हमारे देश से काफ़ी ऊंचा है। हमारे देश में पुरानी संस्कृति है, पुराने रीति रिवाज हैं और पुराने स्याल हैं और सब तरह के लोग हैं। रामराज्य परिषद् वाले अलग बात कहते हैं, जन संघ वाले अलग बोलते हैं, कम्युनिस्ट अलग बोलते हैं। इस तरह देश का भला नहीं हो सकता। जब हम सब संगठन के साथ काम करेंगे तभी हमारे देश का भला हो सकता है। हम चाहते हैं कि हमारा देश सब प्रकार से आगे बढ़े, देश का आर्थिक जीवन, सामाजिक जीवन आगे बढ़े और हमारी संस्कृति आगे बढ़े। लेकिन अगर कोई अच्छा बिल लाया जाता है तो हम लोग उस का विरोध करने के लिये खड़े हो जाते हैं। हमें अच्छी चीज़ को सपोर्ट (support) करना चाहिये। हमारे देशमुख साहब बड़ा अच्छा बिल लाये हैं और उस में बहुत संशोधन किया है पर उन्होंने यह नहीं बतलाया है कि वह कितने रुपये तक कंट्रोल करना चाहते हैं। इस के अन्दर क्या चीज़ होगी यह हम को मालूम नहीं है। उन्होंने जो कमेटी बनाई है उस में बड़े बड़े लोगों को रखा है जिस में माहाराजा बीकानेर और बटर्जी भी हैं। लेकिन यह इस बिल को कैसे सपोर्ट करेंगे यह मुझे मालूम नहीं

होता। इस बिल में कोई लिमिट (limit) ज़रूर रखना चाहिये। जो लोग वर्कर्स (workers) और पीजेंट्स (peasants) हैं उन के ऊपर ज्यादा टैक्स नहीं होना चाहिये। यह बिल बड़े महत्व का है। मेरी यह प्रार्थना है कि जिन की आमदनी पचास हजार से ज्यादा हो उन के मरने के बाद उन की प्रायर्टी पर आप यह टैक्स लगा सकते हैं। मेरा ख़ाल है कि यह बिल ठीक है। इस बिल के प्रावोजन (provision) ऐसे होने चाहिये कि जिन से देहात में रहने वाले दलित भाइयों को कुछ सुविधा पहुंचे, उनको पानी आदि मिलने में कठिनाई न हो। आज हमारे देश में पांच छः करोड़ अछूत हैं। यह हमारे लिये शर्म की बात है। ऐसे लोग दूसरे देशों में नहीं हैं, सिर्फ हिन्दुस्तान में हैं। इन लोगों का आर्थिक जीवन सुधारने के लिये, उन के लिये पानी की सुविधा करने के लिये और हर प्रकार से उन का सुधार करने के लिये मैं आशा करता हूँ कि हमारे देशमुख जी प्रयत्न करेंगे। त्यागी जी तो त्यागी जी हैं ही, पर वह कभी कभी भूल भी जाते हैं। लेकिन हमारे देशमुख साहब एक एक बात नोट करते रहते हैं, कारण मिनिस्टर्स में वह ही एक आई० सी० एस० हैं और वह हमारे देश के मुख हैं। मैं हाउस की तरफ से उन से प्रार्थना करता हूँ कि जो लोग गरीब हैं, जो लोग अछूत हैं उन का आर्थिक और सामाजिक जीवन सुधारने के लिये वह प्रयत्न करें। जब हम नौकरी चाकरी के बारे में कुछ कहते हैं तो हम से कहा जाता है कि तुम कम्यूनल (communal) हो। अभी नेहरू जी ने नागपुर में कहा था कि जात पात की बात बहुत मत बोलो। लेकिन इन चीज़ों को तो देश में आप ने ही रखा है। इस पाप की सफ़ाई आप को ही करनी चाहिये। हम तो ऐसी बातें नहीं चाहते, हम तो छुआ छूत नहीं चाहते। अगर हमारा आर्थिक

[ श्री पी० एन० राजभोज ]

जीवन सुधार दिया जायेगा तो फिर हमको ऐसी बातें करने की जरूरत ही नहीं रहेगी। यहाँ की और बात है आप देहात में हमारे साथ चलिये। वहाँ लोग हमको बिल्कुल जानवर की तरह मानते हैं। वहाँ के सबर्ण तो हमारे दुश्मन हैं। वह कहते हैं कि यह लोग अच्छे हैं, इन को स्पर्श भी नहीं करना चाहिये। एक बार हमारे डिप्टी स्पीकर साहब ने कहा था कि कानून से तो छुत्रा छूत हटा दी गई है पर जो हालत वास्तव में है उस पर मैं और ज्यादा प्रकाश नहीं डालना चाहता। हमारी परिस्थिति बहुत खराब है। इसलिये अगर इस बिल से जो रूपया मिले उस को अगर ज्यादा से ज्यादा गरीबों और दलितों की भलाई के लिये लगाया जायगा तो देश का भी बहुत भला होगा।

स्पीकर साहब ने जो मुझे बोलने का मौका दिया उम के लिये मैं उनको धन्यवाद देता हूँ। उन की आँखें रावण की तरह विशाल हैं। इस लिये उन से मेरी प्रार्थना है कि वह विरोधी पार्टियों में कई पार्टियाँ हैं। इस में फडरेशन है, जन संघ है, रामराज्य परिषद् है, कम्युनिस्ट हैं। हमारी पार्टी शेड्यूल्ड कास्ट फडरेशन को भी बोलने का अवसर मिलना चाहिये।

श्री डाक्टर दास भागवत (गुड़गांव): माननीय स्पीकर साहब, इस बिल के बारे में बहुत सी स्पीचेज हुई हैं और मुस्तलिफ्त न्यायालय जाहिर किये गये हैं। मैं सब से पहले आप की इजाजत से जनाब फाइनेन्स मिनिस्टर साहब से एक सवाल पूछना चाहता हूँ और वह यह है कि उन्होंने फरमाया था कि जहाँ तक इस बिल का ताल्लुक है इस के लिये टैक्सेशन इन्क्वायरी कमेटी (Taxation Enquiry Committee) की रिपोर्ट आने तक रुकने की जरूरत नहीं है। वह रिपोर्ट पीछे आती रहेगी। इस को पा

कर दिया जाये। मैं इससे सहमत हूँ। मेरी भी राय यही है कि टैक्सेशन इन्क्वायरी कमेटी की रिपोर्ट के लिये ठहरने की जरूरत नहीं है। लेकिन मैं जो सवाल अब से पूछना चाहता हूँ वह यह है कि सन् २३ में टैक्सेशन इन्क्वायरी कमेटी बँठी थी, उस ने अपनी रिपोर्ट में यह जाहिर किया था कि हिन्दू जाइंट फ़ैमिली (Hindu Joint Family) का जो कन्सेप्शन (conception) है उस की रू से इस कितम का टैक्स हिन्दू जाइंट फ़ैमिली में लगाना मुश्किल है। फिर जब जब इस का मौका आया तो कहा गया कि हिन्दू जाइंट फ़ैमिली के साथ इस ऐस्टेट ड्यूटी (Estate Duty) का लगा नहीं लगता। और यही सब से बड़ी दिक्कत रही है। मरने से हिन्दू जाइंट फ़ैमिली पर कोई असर नहीं पड़ता। यह मिनाक्षर ला का कन्सेप्शन है। मैं अब से पूछना चाहता हूँ कि सन् २३ और सन् ४८ में जो यह कन्सेप्शन था वह अब कैसे दूर हो गया। इस कन्सेप्शन की वजह से अब तक जो दिक्कत रही है वह अब कैसे दूर हो गई। सन् २८ में मैंने हाउस में यह मसला पेश किया था कि आप हिन्दू जाइंट फ़ैमिली पर इनकम टैक्स न लगायें क्योंकि आप लगा नहीं सकते और अगर आप लगाने हैं तो ऐसा करना गलत होगा क्योंकि अगर दूसरे लोग, ईसाई या पारसी शामिल रहते हैं तो उन पर इनकम टैक्स नहीं लगता पर हिन्दू जाइंट फ़ैमिली पर टैक्स लग जाता है अगर उस फ़ैमिली की सारी इनकम अगर मिनिमम (minimum) से ज्यादा हो तो असेस (assess) की जाती है। मैंने इस हाउस में सन् ४६ में हिसाब लगा कर बतलाया था कि अगर किसी हिन्दू खानदान की आमदनी चार लाख रूपया है तो उस खानदान पर गैर हिन्दू खानदान के मुकाबले में चार गुना टैक्स लगता है। सन् १९२८ में भी जब मैंने यह सवाल उठाया

तो उस जमाने के फाइनैन्स मिनिस्टर साहब बोले कि हमारी इन्क्वायरी कमीटी बनेगी तब यह मामला तय किया जायेगा। उस के बाद सन् १९२९ में, सन १९३० में और फिर जब मैं इस हाउस में १९४६ में आया तो मैं ने हर बार हाउस के सामने हर साल यह सवाल उठाया, फाइनैन्स मिनिस्टर साहब के सामने यह सवाल उठाता रहा। हिन्दू ज्वाइंट फॅमिली में उस के हर एक कोपार्सनेर (coparcener) के हाथ में अपनी सालवेशन (salvation) है। वह कह दे कि मैं अलहदा हूँ और उस कहने से उस का पार्टीशन (partition) हो जाता है, हिन्दू ला के मुताबिक। लेकिन गवर्नमेंट ने दफा २६ पास कर दी जिस में लिख दिया कि हिन्दू ला के मुताबिक यह संपरेशन (separation) इनकमटैक्स के लिये संपरेशन नहीं समझा जायेगा। जब तक बटवारा metes and bounds से न हो जिनकी दफा भी इन हाउस में यह सवाल उठाया गया हर एक बार गवर्नमेंट की तरफ से यह जवाब आता रहा कि टैक्सेशन इन्क्वायरी कमेटी की रिपोर्ट के बाद इस को देखेंगे। मैं फाइनैन्स मिनिस्टर साहब से पूछूंगा कि उन्होंने भी चन्द मर्तबा हमें यह जवाब दिया और मेरे जैसे एक तुच्छ आदमी का नाम ही उन्होंने हफ्त रख दिया, यानी हिन्दू ज्वाइंट फॅमिली।

श्री सी० डी० दशमुख : हिन्दू अन-डिवाइडेड फॅमिलीज़, "एफ्स"।

पंडित ठाकुर बास भागवत : मैं यही अर्ज करना चाहता हूँ। अब आप का वह उसूल कहाँ गया यही मैं पूछना चाहता हूँ। अब तो आप टैक्सेशन इन्क्वायरी कमेटी का सवाल नहीं रखेंगे। अब भी टैक्स का सवाल आता है यही जवाब मिलता रहा है कि टैक्सेशन इन्क्वायरी कमेटी की रिपोर्ट का इन्तजाम

किया जाय। मैं अदब से उा से पूछना चाहता हूँ कि कांसिस्टेंटली (consistently) जब आप इस ऐक्ट के अन्दर हिन्दू ज्वाइंट फॅमिली को टैक्स करते हैं और कहते हैं कि प्रायर्टी कैन पास आन टु डैथ (property can pass on to death), इसको जब आप मानते हैं तो फिर उसी तरह से २८ साल से जित सवाल को मैं उठाना रहा और कहता रहा उसको भी इस बिल से आप मान लीजिये। आप ने उसको अभी तक नहीं माना और कहते रहे कि हिन्दू ज्वाइंट फॅमिली को टैक्स लगेगा। मैं अदब से अर्ज करना चाहता हूँ कि आप इस उसूल को मानते हैं कि आन डैथ प्रायर्टी कैन बी डीमड टु पास (on death property can be deemed to pass), तो फिर मुझे बतलाइये कि इस बिल के पास होने के बाद आप के पास क्या जवाब है कि आप इनकम टैक्स हिन्दू ज्वाइंट फॅमिली पर लगायें।

जनाब वाला, मैं ने प्रेसीडेंट साहब की खिदमत में एक बिल बना कर भेजा था और इजाजत चाही थी कि उसको इस हाउस में पेश करूँ, क्योंकि कांस्टीट्यूशन का मंशा है कि वह इजाजत हासिल की जाये, जिस से कि वह बिल यहाँ लाया जा सके। अब्बल तो मैं ने सन् १९२९ में वैसा बिल भेजने की तजवीज़ की थी तो उस वक़्त गवर्नमेंट ने कहा था कि बिल बना कर भेजिये। हम उसको देखेंगे। लेकिन उस ने खुद कोई बिल न बनाया। लेकिन इस वक़्त राष्ट्रपति की खिदमत में दरल्बास्त भेजी तो फाइनैन्स डिपार्टमेंट ने मुझको इजाजत नहीं दी कि मैं हाउस में उस बिल को लाऊँ, जिस से कि हिन्दू ज्वाइंट फॅमिली को टैक्स नहीं किया जा सके। तो मैं अदब से अर्ज करूंगा कि जब गवर्नमेंट को रुपया लेने की ज़रूरत पड़ती है तो वह उसूल को बालाये तक

[ पंडित ठाकुर दास भागव ]

रख देती है। लेकिन कोई बजह नहीं है कि हिन्दू ज्वाइंट फैमिली को एक दिन के लिये भी टैक्स किया जाय। वह बिल्कुल इल्लिगल टैक्स ( illegal tax ) है, कांस्टीट्यूशन के खिलाफ है, क्योंकि हिन्दू और गैर हिन्दु में तमीज करता है। लेकिन चूंकि उस में रुपया आता है, बहुत से गरीबों पर टैक्स लग जाता है। एक फैमिली में ६ मंबर है। अगर इनकम अलग हो तो वह मिनिमम से ज्यादा नहीं होगी, लेकिन इस ढंग से मिनिमम से ज्यादा बढ़ गई तो छः आदमियों को एकदम टैक्स लग जाता है। यह बिल्कुल मुलत है। इस बिल के अन्दर जो उसूल रखा गया है मैं इस की शिकायत नहीं करता, मैं नहीं चाहता कि टैक्सेशन इनक्वायरी कमेटी की रिपोर्ट तक इस को मुलतवी कर दिया जाय। मगर मैं अर्ज करूंगा, क्योंकि मुझे यह अर्ज करने का फिर मौका मिला है, कि जहां तक टैक्सेशन का सवाल है यह जो ८० वर्ष से खिलाफ़ क़ानून हिन्दू अनडिवाइडेड फैमिली (Hindu undivided family) से टैक्स लिया जाता है, इस को बन्द कर देना चाहिये। यह कांस्टीट्यूशनली इस ऐक्ट के उसूल के मुताबिक़ होगा और आयन्दा हिन्दू ज्वाइंट फैमिली पर टैक्स न लगाइये। हर एक इन्सान पर, हर एक हिन्दू पर ऐसे ही टैक्स लगाइये जैसे कि आप गैर हिन्दू पर लगाते हैं। जिस तरह से एक मुसलमान पर या एक ईसाई पर टैक्स लगाते हैं। आप उन्हीं उसूलों पर चलिये। बरना मैं आप से पूछना चाहता हूं कि मुझे यह बजह बतलाइये कि यह किस उसूल पर आप लेते हैं, आप ने इसमें कौन सा उसूल क़ायम किया है। आप ने तारीफ़ की है कि " दी प्रापर्टी कैन पास आन डेथ "। सन् १४६ में जो बिल आया था उस में भी

इसी उसूल को बयान किया गया था। मैं ने यह सवाल उठाया था तो उस वक्त जवाब यह मिला कि यह ऐक्ट पास नहीं हुआ है अभी बिल ही है, यह तो इस में उसूल को माना गया है। लेकिन अब आप इस ऐक्ट को पास करने चले हैं। अगले सेशन में यह पाम हो जायेगा। तो क्या मैं उम्मीद रखूं कि जो अगला सेशन आवेगा उस में हिन्दू ज्वाइंट फैमिली का नाम इनकम टैक्स ला से निकल जायेगा। मैं चाहता हूं कि इस को आप निकाल दें क्योंकि कोई बजह नहीं है कि इस तरह के आप टैक्स हिन्दू ज्वाइंट फैमिली पर लगायें।

यह तो मैं ने इस बिल के जिम्न में दो चार बातें कहीं। अब मैं इस बिल के मरिट्स (merits) में आता हूं, कि इस में क्या खूबियां हैं और क्या ख़राबियां हैं। जनाब वाला, मैं ने श्री गाडगिल की स्पीच को बड़े गौर के साथ सुना और आज चैटर्जी साहब की स्पीच को भी बड़े गौर से सुना। मैं अदब से अर्ज करना चाहता हूं कि इस बिल के अन्दर इन हिस्टेरिक्स (hysteries) में जानें की जरूरत नहीं है कि हमारा यह बिल सोशियल इनईक्वैलिटीज ( social inequalities ) को बिल्कुल दूर कर देगा, कि इस के बाद सोशियल इनईक्वैलिटीज नहीं रहेगी और मुल्क की गरीबी दूर हो जायेगी। न इस से और न किसी और लैजिस्लेशन (legislation) से यहां हेंवन्स (heavens) आने वाले हैं। लेकिन ताहम हम को यह मान लेना चाहिये। हम ने अपने कांस्टीट्यूशन में लिखा था कि हम कन्संटेन्ट्रेशन आफ़ वैल्थ (concentration of wealth) बन्द हैंड्स (hands) में नहीं होने देंगे। हम ने कांस्टीट्यूशन में यह मान लिया है कि इस देश में जहां तक मुमकिन हो, इकानामिक (economic) और सब



तरह की इक्वलिटीज (equalities) लाने की हम कोशिश करेंगे। उस के लिये यह सही रास्ता और सही कदम है, इस में कोई शक नहीं है।

इस के बाद मैंने आज स्पीचें सुनीं जिस में कहा गया कि हमें इस बिल को पेश करने का अख्तियार नहीं है। मैं ने सुना कि यह कांस्टीट्यूशन के बरखिलाफ़ है, दफ़ा १९, प्राइवेट प्रापर्टी (private property) के बरखिलाफ़ है। मैं अदब से अर्ज करना चाहता हूँ कि मेरी यह रीडिंग (reading) हरगिज नहीं है। यह कांस्टीट्यूशन की किसी भी दफ़ा के खिलाफ़ नहीं है। किसी दफ़ा में नहीं लिखा है कि आप किसी प्रापर्टी पर टैक्स न लगायें। बल्कि डाइरेक्टिव प्रिंसिपल (directive principle) तो कांस्टीट्यूशन का यह है कि आप लोगों के वास्ते एम्प्लायमेंट (employment) दें, लोगों को आप फ्री ऐजुकेशन (free education) दें और कनसेंट्रेशन आफ़ वेलथन होने दें। लेकिन जहां तक प्राइवेट प्रापर्टी का सवाल है इस में कोई शक नहीं है, बल्कि गिफ़्ट (gift) का जहां तक ताल्लुक है, जनाब वाला आप देखेंगे कि यह लिखा हुआ है कि दो वर्ष के पहले का गिफ़्ट है या नहीं। अगर उस के पहले का नहीं है तो वह इल्लिगल (illegal) है, वह टैक्स से बचने के लिये है और सिर्फ़ इस ग़र्ज के लिये न माना जावेगा। आप उस में यह देखेंगे कि कहीं यह फ़ेल ऐसा तो नहीं किया गया है कि टैक्स से बचने के लिये है। तो मैं अदब से अर्ज करना चाहता हूँ कि जहां तक कांस्टीट्यूशन का ताल्लुक है यह हरगिज कांस्टीट्यूशन के बरखिलाफ़ नहीं है।

लेकिन इस के साथ ही मैं जानना चाहता हूँ कि वह कौन सा टैक्स है जिस को आम तौर पर दे कर लोग खुश होते हैं। एक

गरीब आदमी, एक औसत दरजे का आदमी जिस को हालत आज मिस्टर चैटर्जी ने बतलाई, वह सही है। हम ने आज पांच साल हो गये आजादी हासिल की है। औसत दरजे का आदमी आज यह कहने को तैयार नहीं है कि स्वराज्य जो आया है उस से इकानामिक हालत उस की दुस्त हो गयी है।

बाबू रामनारयण सिंह (हजारीबाग़ पश्चिम) : स्वराज्य नहीं आया है।

पंडित ठाकुर दास भार्गव : तो क्या आया है ?

Mr. Speaker: He may not look at him, he may proceed.

पंडित ठाकुर दास भार्गव : वह आज यह कहने के लिये तैयार नहीं है कि उस की हालत दुस्त हो गयी है। मैं इस हालत को जानता हूँ। लेकिन सारंगधर दास साहब ने जिस बात की तरफ़ तबज्जह दिलाई और राजभोज साहब ने जिस बात को रखा उस को हाउस का कोई मॅम्बर नहीं भूल सकता। इस देश में बहुत थोड़े लोग हैं जिन को कहा जा सकता है कि वह मालदार हैं। यहां बहुत थोड़े से आदमी हैं जो इस तरह के हैं कि जिन को किसी तरह औसत दरजे से ज्यादा का कहा जा सकता है, उन्हें भी मालदार नहीं कहा जा सकता है। उन लोगों पर भी यह टैक्स लागू होगा। अगर श्री राजभोज यह समझे बैठे हों कि हमारे जैसे अछूत इस टैक्स की ज़द में नहीं आयेंगे तो यह उन को समझ लेना चाहिये कि यह टैक्स सब पर लगेगा, अछूतों पर भी लगेगा और जो दूसरी बिरादरी वाले हैं उन पर भी लगेगा। यह तो सब के लिये है। सवाल यह है कि आज जो इस टैक्स को ईजाद किया जाता है, इस के लिये कोई जस्टीफ़िकेशन (justification)

[ पंडित ठाकुर दास भार्गव ]

हैं या नहीं। मैं अदब से अर्ज करना चाहता हूँ कि हमें इसी नुक्ते ख्याल से इस को नहीं देखना चाहिये कि इस के वास्ते कोई स्पैसिफिक जस्टीफिकेशन फ्राइनेन्स मिनिस्टर साहब ने बताया है या नहीं। आज चालीस मुल्कल में यह टैक्स जारी है। फिर कोई बजह नहीं है कि हम इस टैक्स को इस देश में जा नहीं कर सकें। यह बिल्कुल जायज है, बिल्कुल ठीक है। लेकिन जब भी नया टैक्स लगता है तो देने वाले को तो हमेशा दुखता है और दुखना भी चाहिये और उन को ज्यादा दुखता है जो गरीब हैं। अगर आप ने इस में लिमिट थोड़ी रखी तो यह बहुत ही दुखेगा। पहले की गवर्नमेंट का सन् १९२४ की टैक्सेशन इनक्वायरी रिपोर्ट (taxation enquiry report) की बात का ख्याल करता हूँ तो देखता हूँ कि उस वक्त फौरन गवर्नमेंट की हिम्मत नहीं थी कि मिडिल क्लासेज (middle classes) को वह ऐलीमिनेट (eliminate) कर दे और इस वास्ते टैक्स नहीं लगाया। लेकिन आज नेशनल गवर्नमेंट है, वह इस टैक्स को लगा सकती है और लोग इस टैक्स को देंगे। लोग दुःख पा कर भी उस को देंगे लेकिन मैं एक तजवीज पेश करूंगा और मैं उम्मीद करता हूँ कि हमारे फ्राइनेन्स मिनिस्टर साहब उस पर गौर फरमायेंगे और वह यह है।

वह यह है कि जब कभी कोई नया टैक्स लगता है, तो सब से पहले सवाल उठना है कि इस की जरूरत क्या है, इस की जरूरत आप लोग बनलाइये। एक तो यह कि आप चाहते हैं कि हमारे बीच से इकोनामिक इनईकुएल्टी दूर हो जाये, और इस को तो बहुत आदमी पसन्द भी नहीं करेंगे, इकोनामिक इनईकुएल्टी बहुत हद तक इस से दूर भी नहीं होगी, हां किसी हद तक वह जरूर दूर होगी। आप ने अपने दिबाचे में फरमाया कि इन-

वेस्टीगेटिंग कमीशन (investigating Commission) बहुत सारी इनईकुएल्टी दूर करता है, उस से इकानामिक इनईकुएल्टी दूर नहीं होती। हम को अपनी स्क्रीमों के वास्ते रुपया चाहिये। मैं इस को मानने के वास्ते तैयार हूँ और यह जायज तरीका है कि हम टैक्स लगा कर शायद हासिल करें। वह गवर्नमेंट, गवर्नमेंट कहलाने की मुस्तहक नहीं जिस का खजाना खाली हो। अगर खजाना खाली हो तो कोई भी गवर्नमेंट अच्छी तरह काम नहीं कर सकती है। गवर्नमेंट के खजाने को ठीक रखना और पुर करना हर एक सिटीजन (citizen) का फर्ज है। हां रुपया उस के ख्याल के मुनाबिक ठीक तरह पर खर्च हो, अगर आप दरअसल चाहते हैं कि लोगों में जोश हो इस टैक्स के वास्ते, तो इस टैक्स को प्राइमरी और कम्पलसरी एजुकेशन से मिला दीजिये, यह सब से भली बात होगी। मैं अर्ज करता हूँ कि इस वक्त जितना रुपया आप को हासिल हो इस खास शरज के वास्ते आप रख दीजिये। जो लोग देना चाहेंगे और जिन के दिल में रड़क होगी, वह भी इतना तो जानेंगे कि हमारे फ्राइनेन्स मिनिस्टर साहब ने इस तजवीज से जो रुपया हम से वसूला है, वह हमारी देश की खास भलाई करने के लिये खर्च किया जायगा। जैसे तो गवर्नमेंट कई भली बातें करती है, जैसे अन-इम्प्लायमेंट को दूर करना, या देश की इंडस्ट्रीज को कायम रखना, यह सारे ही काम अच्छे हैं और इन में टैक्स के रूप में हमारी माली मदद रहनी ही चाहिये। लेकिन मैं अदब से अर्ज करूंगा कि अगर आप इस को प्राइमरी और कम्पलसरी एजुकेशन से मिला दें, तो बहुत अच्छा होगा।

दूसरी बात जो मैं इस के मुतालिक आप की खिदमत में अर्ज करना चाहता

हूँ वह यह है कि जब मैं इस को देखता हूँ और सारे क़ानून को पढ़ता हूँ तो इस के अन्दर मुझे दो तीन बातें नज़र आती हैं। एक तो यह है कि हमेशा हुकूमत जब कोई टैक्स इनकम के घटने बढ़ने पर लगाती है तो यह ठीक है कि वह इनकम के घटने बढ़ने के साथ साथ टैक्स भी घटता बढ़ता रहता है, लेकिन यह जिस क्रिस्म का टैक्स है, यह सर्टेन (certain) होना चाहिये, डेफ़िनिट (definite) होना चाहिये और हर एक आदमी को मालूम होना चाहिये कि मुझे इतना टैक्स देना है। इस वास्ते यह लाज़िमी था कि आप उस क़ानून में लिख देते कि कम अज़ कम पांच साल के वास्ते उस में इतना मिनिमम एग्ज़ेम्पशन (exemption) होगा। अगर इतनी प्रापर्टी (property) होगी, ताकि आम तौर पर लोगों को जो ग़लतफ़हमी हो रही है कि इस टैक्स को लगा वर के ग़रीब से ग़रीब आदमियों की हड्डी से मांस नोचा जा रहा है, वह दूर हो सकती है और इस क़ानून को जो कफ़नसोट कहा गया है, वह बात हट जाती और ऐसा लिख देने से करीब ८५ फ़ी सदी आदमी जो देश में बसते हैं, उन को संतोष हो जाता कि यह कोई नयी क्रिस्म का नया टैक्स नहीं है, यह ज़्यादा मुनासिब होता कि अगर आप इस में यह लिख दें कि इतनी रकम तक कोई टैक्स नहीं लगेगा और इस को पांच साल तक लागू रखते। मेरी राय में इस क्रिस्म का टैक्स हर साल तबदील होना दुरुस्त नहीं है और हर साल इस को बदलना नहीं चाहिये बल्कि पांच या दस वर्ष के बाद उस समय जैसी सोसाइटी की हालत हो उसके मुताबिक़ इसमें तबदीली कर सकते हैं। अगर इन वर्षों में देश में आमदनी बढ़ती है, तो अगर उस हिसाब से इस टैक्स को बढ़ा देंगे तो कोई एतराज़ न होगा। इस टैक्स की लिमिट

आप ऐसी रखिये और वह ऐसी मुनासिब लिमिट होनी चाहिये ताकि एक ग़रीब आदमी और जो लोअर मिडिल क्लास का आदमी है उस को यह टैक्सेशन एफ़ेक्ट (effect) हरगिज़ न करे। यह ज़्यादा बेहतर होता अगर किसी सूरत से जैसी ओरिजनल स्कीम (original scheme) थी कि जिस के पास केवल एक रेज़िडेंशियल हाउस (residential house) हो उस मकान को इस टैक्स से एग्ज़ेम्प्ट कर दिया जाता। मिसाल के तौर पर एक आदमी मरते वक़्त एक लाख का मकान अपने चार लड़कों के वास्ते छोड़ देता है, तो सिवाय इस के कि वह मकान नीलाम किया जाय और उस से टैक्स अदा किया जाय और कोई तरीक़ा बहुत सूरतों में टैक्स देने का नहीं होगा। मेरी समझ में यह कुछ मुनासिब नहीं होगा और इस में ज़हमत होगी। मैं अदब से अज़ कर्हूंगा कि अगर ऐसी सूरत हो सके जिस में एक रिहायशी मकान इस टैक्स से ऐक्सक्लूड (exclude) हो सके एक स्यासी वैल्यू (value) तक का तो बहुत बेहतर होगा। मेरी अदब से गुज़ारिश है कि आप इन चन्द अमूर का लिहाज़ रखें अगर आप चाहते हैं कि लोग इस टैक्स को खुशी खुशी अदा करें और यह समझें कि हम ने यह टैक्स दे कर के एक नेक काम में इमदाद दी या हम ने अपने देश के निर्माण में हिस्सा लिया है। जनाब की इजाज़त से मैं सिर्फ़ एक बात और अज़ करना चाहता हूँ।

**Mr. Speaker:** He has already taken 18 minutes.

**पंडित ठाकुर दास भागंब :** मेरा इस ऐक्ट के प्रिंसिपल्स (principles) के साथ कोई झगड़ा नहीं है, मैं उन से मुत्तफ़िक़ हूँ लेकिन बाज़ औक़ात ऐसे ऐक्ट का ऐडमिनिस्ट्रेशन (administration) दुखदायी होता है

[ पंडित ठाकुर दास भार्गव ]

जैसा कि और दूसरे टैक्सेशन ऐक्ट्स (taxation acts) के ऐडमिनिस्ट्रेशन में देखने में आता है। आज इनकमटैक्स ऐक्ट के अन्दर ऐसे प्राविजन्स (provisions) बनते जाते हैं जिन से आदमी की लिबर्टी (liberty) कम होती जाती है और सरकारी अफसरान के अस्तित्वात बढ़ते जाते हैं। रूल बनाते वक्त हमें यह हमेशा ध्यान में रखना चाहिये कि इस का ऐडमिनिस्ट्रेशन मुनासिब तरीके से हो। हमें कानून बनाने में इस चीज को बाजब करना चाहिये और देखना चाहिये कि इस का ऐडमिनिस्ट्रेशन अच्छा हो और उस के अन्दर लोगों को कम से कम शिकायत हो। मैं इन अलफ्राज के साथ अपनी तक्ररीर खत्म करता हूँ और इस बिल को सपोर्ट करता हूँ।

**Dr. Krishnaswami (Kancheepuram):**  
At this late hour it only remains for me to underline some of the main provisions of this Bill. The Finance Minister in introducing this measure observed that he had two objectives in view: firstly a great reduction in income inequalities which are primarily due to inequalities in capital ownership; secondly the need for the State to obtain resources for purposes of capital development.

The first objective is most laudable and I think it will commend itself to most intelligent citizens in this country, though I have my doubts whether estate duties will achieve this objective. If the experience of other countries is a guide it will be found, Mr. Speaker, that far from inequalities having been rectified by death duties, there have been no appreciable changes in the amount of the fortunes held by individuals. Death duties imposed in 1894 in the United Kingdom, were made more steep in 1938 and yet individuals possess large fortunes. This is mainly due to industrial and commercial fortunes held in the form of paper titles, increasing in value during the life-time of a single owner. The utmost that can be said of death duties in the United Kingdom is that what has happened is that large estates have not become larger, but they do not preclude the inheritance of property on a scale large enough

to promote the building up of great fortune within a generation from this nucleus.

This should not occasion any surprise to those who have read Mr. Campion's book on public and private property; there they will find that death duties do not effect any appreciable change in bringing about equality of incomes. I do not on this ground, suggest that this measure should not be introduced in this House. There is another and more rational though limited justification for introducing death duties, particularly in the context of economic development in our country. I want to state this principle, a principle which if conceded and borne in mind, may help to restore a proper sense of perspective and thus lead to a reconciliation of differing viewpoints. The rational justification for the imposition of a tax of this nature is that it is a sort of capitalised income-tax paid once a generation. It has been aptly pointed out by economists—and I do not want to inflict the House with the names of those authorities who have given expression to this view-point—that the political and socially optimum tax on investment envisaged cannot be levied because it would exceed the possible limits of the tax; hence the need for a tax on the source of such incomes. But a tax on capital is different. Let me give an illustration: On unearned incomes, it would be impossible to levy a tax of 125 per cent., but a capital tax of 5 per cent. can be levied on a piece of property which yields only 4 per cent. Therefore, the community is enabled to obtain a portion of the unearned increment which accrues to capital, and this is one of the advantages which this particular tax has over others. I have every sympathy with him when he suggests that we should, as far as possible, try to introduce conditions of equality. But he will realise and I think others also will realise, that if we wish to bring about conditions of equality, we have to rely on increasing the amount of social expenditure and raising the rates of income-tax and sur-tax—a gradual process and one closely linked with economic development.

But the other point which we have to bear in mind and on which there has been a great difference of opinion is that taxation measures of this type affect the social structure of our community. The question which has to be faced by Government which is wedded to the enactment of this measure, is whether we should intro-

duce changes in a straightforward manner or whether should bring about changes in a roundabout fashion. I have in mind particularly the manner in which this measure would affect the joint family system. I hope that my friend the Finance Minister will bear with me when I point out that the method that has been adopted in this particular measure is not at all satisfactory and certainly not efficacious. It has been pointed out by many of my friends who have preceded me—and I do not wish to repeat the arguments that have been already given expression to—that there is a fictional extension of the idea of property in this Bill. The conception that property passes from A, when his interest ceases on death, and devolves upon B has been considered to be the basic structure of all systems adopting death duty where there is no joint family law or co-parcenary. In this measure, which is practically a copy of the enactment that has been passed in the United Kingdom, there has been, if I may express myself rather frankly, a fallacy committed by the draftsmen who have prepared this measure. The law relating to co-parcenary in the United Kingdom is quite different from that pertaining to co-parcenary in India. In the United Kingdom a co-parcener or a joint tenant has a right to will away his share or transfer and alienate what is a disposable interest in the property; in Hindu joint families there is no such thing as a share that a co-parcener can will away, because no share can be predicated. The joint family is the owner and there can be no transfer of his interest to someone on his death. Survivorship in joint Hindu families is but a short-hand method of expressing the idea that the number of members of the family has changed. The extension of the theory of property passing by a statutory fiction or inclusion cannot be justified on grounds of logic or sound jurisprudence. But if the Government is serious, if it does want to effect a change in the structure of our society, let us have a straightforward amendment of the Hindu Law and a termination of the joint family system once for all. I am not one of those who plead for the continuance of the joint family system. But it is anomalous to drive a coach and four into the basic conception of joint family law by passing the interest to the remaining members of a co-parcenary on the death of one of the members in the co-parcenary, where there is no disposable interest at all.

When one examines the provisions of the Bill at length one finds that there are several other provisions

which are closely linked with the idea of a statutory fiction of devolution. I would like in particular to make a reference to clause 31 which raises issues of fundamental importance. Clause 31 deals with what is known as the widow's life interest. Suppose, for instance, a co-parcener dies leaving a widow and three brothers. The widow takes a life interest in the place of her husband, and during her life-time the brothers cannot enjoy the income from one-fourth of the property. Now, who is to pay the duty? Is the widow to pay the duty? Why should the widow pay,—the widow who has not got more than a bare right to receive the income for life? Why should you saddle her with this obligation? If she is made to pay out of her income, it will effectively reduce the resources of her maintenance. If, on the other hand, she has not to pay out of the income, but the corpus is to be sold, it would reduce the amount available for her for the purpose of maintenance. Or, if on the other hand the duty is to be collected from the remaining co-parceners, on what grounds of logic can you justify the collection of the duty from the remaining co-parceners? Certainly, the interest has not passed to the surviving co-parceners. Assuming for the moment that this difficulty is surmounted and the duty is paid either by the widow or the brothers, and that suppose the widow dies after seven years. Why should the same interest of the husband be liable to pay a fresh impost when no fresh right has accrued to the brothers? It is not as though the widow had an interest which passed to them on her death; *ex hypothesi* she had no disposable interest at all. Even assuming some rationale could be found for statutory fiction on devolution on the widow's death, what is the magic in fixing the period of exemption at seven years. Why should the short duration of the widow's life have anything to do with a fresh impost of duty? On the contrary justice and reason demand that a sufficient length of time should be permitted to distribute the burden of the first impost over a reasonable number of years. An intelligible test would be how long would a prudent and careful man take to discharge a liability on the income without selling away a portion of the corpus. Let me proceed to a further examination of the other clauses.

There is a provision relating to insurance policies. I know this clause has been bodily lifted, out of the United Kingdom statute. But on the ground of its finding a place in the statute of the United Kingdom one

[Dr. Krishnaswami]

cannot say that it is an ideal provision. Consider the implications of this clause. Once an insurance policy is taken out by the assured he has no power of revocation. Once a policy has been taken up it is settled law, that a trust is created in favour of the nominee. Let it also be realized that on the death of the assured this amount does not pass to his heirs-at-law; it is not property which can be claimed on intestacy by his heirs-at-law? Then why hit the nominee on the death of the assured? The apparent justification disclosed in the clause is that the premia are paid by the assured. But in how many instances does the policy amount bear any relation to the premia paid by the assured?

[MR. DEPUTY-SPEAKER in the Chair]

Assuming for a moment that there is some justification in suggesting that the premium is related to the policy amount, I would ask whether it is not open to us to circumvent the provision legally by making the nominee pay the premia, thus avoiding estate duties on the policy amount?

It does seem to me that when you are drafting a Bill of this nature you ought to be clear in your mind as to what exactly we wish to tax, and what are properties. By all means tax a disposable interest, but do not commit the mistake of resorting to fictional extensions of the idea of property.

Lastly there is a provision to which I would like to invite the attention of the House and the Finance Minister in particular. Clause 30 refers to the exemption in favour of companies. Some say that if we do not exempt these companies the productive effort of the country will suffer. But I do feel that if you entertain the view that inequalities in our income should be reduced appreciably, this very idea of granting exemption to companies may work the other way. What is the difference between a private limited company and a partnership or a firm? For juridical purposes there might be a difference between a private limited company and a firm. But from the economic viewpoint there is no difference whatsoever between a private limited company and a firm. I suggest also that if this sort of exemption is given, scope will be furnished, particularly to those who have resources to constitute themselves in essence, into a private limited company but using the form of a public limited company, for the purpose of promoting their fortunes. I am suggesting that this is one of the aspects of the matter

which will have to be gone into very carefully, particularly by the Finance Minister and the Select Committee when they consider the full implications of this Bill.

But, the main question which faces the Finance Minister and the Government of India today is not whether we are going to have equalisation of incomes—that will have to be done only by progressive stages—but the main question which faces them is how to find resources for the purposes of capital development. Hon. Members on this side of the House and hon. Members on the other side of the House pleaded for a high exemption. But if you are serious about collecting funds from this source for the purpose of capital development, you cannot plead for a high exemption. This morning my hon. friend, Mr. Khandubhai Desai pointed out that if many of these exemptions were given limited resources would be available for the purposes of capital development.

Certainly the income-tax limit which has been suggested may coincide with a high exemption limit. Today it is on an income of Rs. 3,600 that we pay an income-tax and if we capitalise Rs. 3,600 income, the amount of property that would have to be in the hands of an individual for taxable purposes would be about Rs. one lakh. How many will leave Rs. one lakh for their successors, and how many will be made to pay an estate duty? I think by logic and by force of circumstances, if the Finance Minister and the Government of India are serious about collecting resources, from this source they would have to fix the exemption level at a much lower level, say about Rs. 500 annual income derived from property and capitalise it and on this, levy an estate tax. Whether it would be wise or politic I am not here to determine. But if you wish to collect revenue for the purpose of capital development this is what you will be compelled to do. You will be driven to resort to this harsh step but if you give up the second objective mentioned in your Statement of Objects and Reasons, then we can have a higher exemption limit for the tax on capital. Today it is not as though we do not have resources for the purposes of capital development. I have always held the view and I have placed it often before the Finance Minister that we have resources in our country, for satisfying our capital needs. I am one of those individuals who hold the view that prohibition was an unrepentant act of folly and that it ought to be the first duty of our Government to scrap

it, utilise excise duties on liquor for the purpose of promoting capital development. It would be politically feasible if, for instance, the Prime Minister of India, acting in another capacity as President of the Indian National Congress, can take courage and issue a directive to the different Ministers—who are bound to be under his jurisdiction because they are all members of the Congress Party—that prohibition should be scrapped and measures of moral reform be postponed to more prosperous times. There is also this advantage from excise duties on liquor. So far as excise duties on liquor and alcohol are concerned, they would not raise the cost of living and in this respect excise duties on liquor are far superior to the turnover or sales tax with which many portions of our economy are clustered. I suggest that if you give up to the second objective namely of collecting resources from estate duty for the purpose of capital development and fall back upon the other resources, it should be quite possible for us to finance our capital development cheap. As it is the estate duty will perform the limited objective of taking away a portion of the unearned incomes which we would not be able otherwise to obtain and to which the community is entitled. But if on the other hand we wish to finance our capital development out of estate duties, we must reconcile ourselves regretfully and mournfully, Mr. Deputy-Speaker, to the collapse of the middle classes altogether. I can see no other way out and that is why I press upon the Government and the Finance Minister to explore the other sources of revenue and to rely on estate duty purely for the purpose of taking away a portion of the unearned increment which society is entitled to. On this matter it is the Government that will have to decide and on their decision will depend the continuance or elimination of the middle class in our country—the middle class which has been hard hit and which is being hard pressed to make both ends meet. In conclusion while supporting this measure, I hope that the Select Committee will take account of the objections that have been advanced by us.

**Shri Morarka** (Ganganagar-Jhunjhunu): From the debate that has been going on in this House for the last few days, it is quite clear that this Bill has the support of all the different parties in the House, so far as the principles of the Bill are concerned. But it is very essential that these principles or their acceptance is based on the proper understanding of the social and economic aspects and

social and economic importance that this measure is going to have. Any half-hearted support to this Bill is as dangerous as any opposition to it. In the Statement of Objects and Reasons it is stated that "It is hoped that by the imposition of an estate duty such unequal distribution may be rectified to a large extent. Such a measure would also assist the States towards financing their development schemes". From this it is evident that the primary concern of this Bill is to rectify the social inequalities which exist in our society and for that purpose, it is quite clear that the revenue aspect, or what amount the State would get would only be a secondary object. In my opinion, it is a very right approach that the Finance Minister has adopted. It is also natural that no social reform of such an importance can ever depend on the exigencies of State needs and therefore the estate duties will always serve as a lever for social progress and operate according to certain scientific and well defined rules so that the society as a whole can benefit out of the accumulated estates without, at the same time, killing the incentives that create those estates. Sir, the development schemes which the Government have today in hand both at the Centre and in the Provinces may be over tomorrow or may be over in the next few years but even then the necessity of the scheme of estate duty would always remain. We are not going to scrap the estate duty as soon as our development plans are over. Similarly there will be no justification for reducing even the rate of this duty simply because these development schemes are over. This is going to be a permanent measure on our Statute book and therefore, Sir, it is highly essential that it should not be regarded as a revenue measure but should rather be looked upon as a democratic measure to achieve our social objective. For this reason I was very much surprised when an eminent author on estate duty the other day mentioned in this House that what the Finance Minister would do in a particular year about the rates of duties would depend upon the colour of the Government, the needs of the country, and the personality of the Finance Minister. With due respect to the hon. Member, I beg to submit that that is not the correct principle. The rates and the minimum exemptions can only depend upon the social schemes that we have got. In what time-schedule you want to achieve that particular objective, can be the only guiding factor for you to determine the rates and the minimum exemptions.

[Shri Morarka]

My first criticism against this Bill is that in the absence of a minimum exemption limit and the rate of duty noticeably this Bill is incomplete and substantially imperfect. If it is not primarily a revenue measure but is a measure to correct our social inequalities then there is no reason why these things are not mentioned in the Bill. Even at the time of the Finance Bill, what is going to happen? If the rates and exemptions are not going to be determined according to the exigencies of State requirements, then who is going to decide the rates and the minimum exemptions then, I cannot understand why this could not be decided now. If we have waited for 20 years for this measure to come, we could have awaited for another 20 days or 25 days for the Government to work out these rates and incorporate them in this Bill. It would have been easy for this House to give a considered verdict on whether this Bill is desirable or otherwise, if those minimum rates and exemptions were laid down in the Bill itself. Without these I am afraid this House is not in a position to discuss or criticise this Bill properly. After all in this House all of us are not lawyers and all that we are concerned with is how much we have to pay, on what minimum exemptions we would be allowed not to pay, and what will be the rate of duty? These are the fundamental things which we are concerned with and which unfortunately are not found in the Bill itself.

The second criticism against this Bill is that this Bill does not provide for any principle of payment of Estate duty. When I say principle, I mean that it does not provide for any basis of graduation of these rates. It is accepted in all countries now that the rates should be graduated, not only according to the amount of property involved, but also according to some other principles. One of these principles may be the nearness of the relation. It has been accepted in all the progressive countries that the nearness of relation is an important factor in determining the rate of duty payable by the person. It has been suggested by many eminent writers that direct heirs like widows, children and husbands should be given the highest exemption and lowest rates. Similarly, as the House knows, another basis propounded by the Italian Professor Rignano, is that the rate payable should increase at every stage the property changes hands through inheritance. It should also be possi-

ble to lay down a principle of graduation according to the time that the property was enjoyed by the deceased. Graduation is also possible according to the number of persons who are going to inherit the property. If the number of persons inheriting the property is more, certainly, the rate applicable to the property should be less and if the number of persons inheriting the property be less, the rate should be more. Again, graduation is possible according to the age of the person inheriting the property. If the person inheriting the property is advanced in age, the rate applicable should be higher and if the person inheriting the property is young in age, the rate applicable should be lower.

The third criticism against the Bill which I make is that this Bill does not, unfortunately, allow any time limit during which the duty would be collected. Clause 64 of the Bill says:

"Where the Controller is satisfied that the estate duty leviable in respect of any property cannot, without excessive sacrifice, be raised at once, he may allow payment to be postponed for such period, to such extent, and on payment of such interest not exceeding four per cent., or any higher interest yielded by the property, and on such other terms as he may think fit."

This particular provision we have got from the U.K. Finance Act. In the U.K. Finance Act, the time allowed is 8 years. Payment could be made by the person concerned in 8 yearly instalments or 16 half-yearly instalments. Similarly, the time allowed in America is as much as 10 years. I suggest that some such provision should be made in our Bill also, to avoid any forced sales of the property. If that is not done, this Bill is going to have a bad effect on the psychology of the people. It is particularly essential at this moment, when we want funds for our Five Year Plan, that the psychology of the people is not allowed to deteriorate any further. I lay so much emphasis on psychology because I am reminded of a Bill which this hon. House passed 3 years ago: I refer to the Dividends Limitation Bill. Under that Bill, the limited companies in this country were prohibited from paying more than a certain dividend. We had passed that Bill purely as a deflationary measure and incidentally also to provide for funds for the rehabilitation of industries. In that particular year, of which I am talking,



the total dividends paid by companies was 25 crores. The effect of this Bill was to reduce the dividends by 2½ crores. As against this in that year, the extra allowances paid by the Government to the Railway workmen alone were of the order of 14 crores. This shows, that by not giving 2½ crores to the share-holders and to the public, how much deflation Government could have achieved, even though at the same time, they had to pay 14 crores extra by way of allowances. As regards the second objective of the Bill, Messrs. Tata Iron and Steel Co. had provided in that year one crore by way of normal depreciation. When one company has had to provide one crore, I leave it to the House to judge how much this meagre sum of 2½ crores would have provided as rehabilitation finance, to the entire industrial structure of this country. But, that was not all. What was the psychological effect of that? In that same year, the estimate of the depreciation of the value of shares in the recognised stock exchanges was 65 crores. At that time, the market was changed from a sellers' market to a buyers' market and that depression in the stock exchange has not recovered even today.

Since the time at my disposal is very short, I would like to make one or two suggestions in a summary fashion. The first is, that in order that this Act may be administered properly, Government should try to develop a well organised property market in this country. Without this property market, there would be plenty of loopholes for evasion and corruption in the Tax-collector's office. I sincerely request the hon. Finance Minister to give his anxious thought to this aspect of the question and organise a property market here. Secondly, we should not get away from the idea that this Act when passed is bound to have some economic effect on our daily life. One of the finest motives in human life is the desire to provide for one's dependants. This estate duty is going to influence this motive to some extent and to that extent our saving programme is going to be affected. Thirdly, after the passing of this Act, there would be a tendency for the people to invest more and more in those types of securities like gold bullion, etc., which would not come within the clutches of the tax-collector. To that extent our savings programme would be disturbed and the employment of capital for productive purposes is going to be affected. I would request the hon. Finance Minister to give his considered thought to these propositions.

**Dr. Jaisoorya (Medak):** I thank you for allowing me to wind up this debate. What I have heard up till now has only confirmed the very bitter experience of mine. Fifteen years ago, I gave Mr. J. B. Grant a very beautiful scheme in outline. He said, "Ah, a beautiful scheme! Show me the details." I put in the details with immaculate accuracy. The result was, he punched holes in it, enough to let whales through. Here, I am facing the same thing. The Bill is a beautiful Bill. The ideas are ideal. But, when they begin to work out the details, especially the giving of almost absolutist powers to the Controller you will find that there will be so many loopholes that neither the Government will get the money, nor the poor successors to the dear departed deceased will get the money, but it will be the lawyers that will get the money. I have had experience of that.

**Mr. Deputy-Speaker:** Before lawyers, doctors will get.

**Shri S. S. More (Sholapur):** Anything is shared by the doctors.

**Dr. Jaisoorya:** There is no dispute as regards the fundamental principle; but, I am very doubtful about the results.

As far as I know, the taxable capacity of India is very low. The revenue we get, as compared to the national income is about 4 per cent. as compared to 40 per cent. in Great Britain. It has been pointed out that those that pay income-tax come to about .03 per cent. Let us be generous and add another .03 per cent., who can pay, but who evade paying taxes. The remainder is below taxable capacity. If our Finance Minister thinks that he is going to get a windfall, I do not think it is going to happen. Because, under section 32, which can be twisted and turned, dealing with exemptions, reductions and other modifications, one of the biggest fishes in India is going to escape. Arrangements are being made by treaties for him to keep out 500 crores of rupees.

He has made them into Trusts for his sons and daughters already, and Rs. 500 crores will be exempted for dynastic reasons.

The post-war trend in India has been not for investment of one's wealth in real estate or stocks and shares, but in the purchase of very movable property in the shape of gold. As far as my information goes, gold transactions in India are the highest in the world, amounting to Rs. 25 crores daily turnover. I hope I am not wrong. The result is that wealth, which is a very

[Dr. Jaisoorya]

mobile wealth, is going underground. Now, if you want to find that gold, I am giving you a tip which I had reserved for the next Government, but out of old friendship, I am giving it to you.....

Shri Tyagi: Thank you.

Dr. Jaisoorya: .....name'y, take your Army and cordon off Marwar from the periphery, then work towards the centre. It is literally paved with gold; a few feet below, you will find enough money not only to waste on your Five-Year Plan, but three Five-Year Plans. I give you that guarantee.

Another question arises. Never present a Bill without giving all the details. As I told you, a lot of monkey-tricks can take place in framing the bye-laws, always. Therefore, it is better to tell the people: "Look here, we are going to tax you so much", whatever the amount may be, but be clear about it. You are going to leave it to the Finance Committee. Afterwards, they tell you "We have got full power". That will not work. If you are going to present a case without details, I promise you there will be plenty more loopholes there. So, better come with a water-tight case. That much I have got to say.

One thing I have not understood,— may be because I am not a lawyer,— for instance is section 12, page 5, lines 44-55. How does it apply to certain categories? Provision 26 for instance. And then, finally, section 31 has puzzled me, because I am not a lawyer. If a woman who becomes a widow dies before seven years after becoming a widow, you are not going to claim death duty. As it is, the condition of widows in India is pretty bad, and the successors will say: "You wretched woman, seven years are coming to a close, why do you not die before that? If you die after seven years, we have got to pay death duty."

Pandit Algu Rai Shastri: They will take to Sati.

Dr. Jaisoorya: She cannot die voluntarily. My proposal is, let it be for her life time, unless she gets married again which is possible— something like that; I am not a lawyer, but it sounded extremely funny to me that if she dies before seven years, then the fee goes over.

That is all. You have given me five minutes I have kept my contract.

Shri C. D. Deshmukh: When my predecessor arose on a similar occasion in

reply to the debate on the motion, he said "I have really nothing by way of reply". I resist the temptation of following him because I think it will be graceless if I do not pay tribute to the chorus of praise and approval which, very generally speaking, this measure has received from all parts of the House.

Historically I do not mind informing the House now, that I have been a firm believer in estate duties from the year 1938. At that time a special officer was appointed by the Government of India, and he went round the various provinces as they were in the old days, finding out the views of the local Governments concerned. In C.P. there was a Committee to which various questions were put. The first question was: "Is this form of taxation regarded as generally desirable, if special local difficulties can be surmounted?" And the answer given was very much in the affirmative on the ground that the Congress Party was committed to the principle. The Committee consisted of the Finance Minister, and two officers, one of whom was the present speaker. That, I hope disposes of all suspicions that might be entertained as regards the intentions of Government now. In particular, the hon. Member belonging to the Praja-Socialist Party who is not here, Shri Choithram Gidwani, complained that it appeared that the Finance Minister did not have his heart in the Bill. My answer to that is that Finance Ministers are not in the habit of wearing their hearts in their sleeves. I approve the satisfaction of the House, but that is no particular reason why I should, perhaps like him, show the zeal of the convert because I have been a believer in this, as I said, for the last 14 years.

As I said in my speech, on account of various reasons, this Bill has been delayed. In 1946 the Select Committee reported that there were some obstacles which perhaps could not be surmounted, and I think it was from that report that Dr. Mookherjee read out. Actually, there was a final meeting of the Select Committee in which that Committee came to the conclusion that in spite of these apparent difficulties, the measure could be proceeded with. It is true that the coming of the legislation in regard to the Hindu Code threw a spanner in the works, but that was entirely unintentional, and now that I mention the subject, I should like to take this opportunity of saying that there is no intention whatsoever of dealing any blow to this venerable institution. Again, I hope you will forgive a bit of autobiography, and that is,

I happen to belong to a very happy joint Hindu family, and so far as I am concerned, I would agree with you that in the peculiar circumstances of the country, that system has played a very important role indeed, especially, I think, during times of depression. I believe that system showed up to its best during the years 1930-38. We could not have pointed to any other country which could have sustained a depression of that kind as India did, and that was, to my mind, entirely due to the existence of this institution. So far as the technical position is concerned, I think by now the House is satisfied that it does not really interfere with the operation of the joint Hindu family.

A point was raised by Shri Chatterjee, whose views are entitled to the greatest respect because he speaks with knowledge, about possible discrimination as between families governed by the Mitakshara Law and families governed by the Dayabhaga Law. The position is that, over a short term, there is bound to be discrimination, but we have made calculations with which I shall not bore the House, which show that finally, there will not be a substantial difference. It all depends on the corpus on which, and the proportion in which, the duty is paid. Even so, whether these differences relating to the short term should be minimised in their intermediate stages, would certainly be a point to be considered by the Select Committee together with various other points.

You yourself have dealt with the constitutional difficulties which some Members of the House felt about the Bill, and I think you have given an answer which the Select Committee as well as the House will regard as satisfactory. There really is no contradiction between the two articles which were quoted.

Now the next question is: If a few States have not agreed to come into the scheme, then would there be any difficulties in administering the present measure? Now, that question implies that these two States—or actually three States—intend to stand out and do not wish to impose such a duty. Actually their reasons are these.

West Bengal: If they agreed, the State Government will have no control over the rates, and they will not be able to adjust the rates according to their own budgetary position, which means, I think, that they do intend to impose a duty of this kind. Then they go on to say 'Land laws differ from state to state, estate duty on agricul-

tural land is likely to be administered by State Governments more efficiently'—they say with pride.....

**Dr. S. P. Mookerjee** (Calcutta South-East): Any justification?

**Shri C. D. Deshmukh**: ..... 'as they have all the information readily available' based on reason. And the third reason is—and I hope Parliament will not be annoyed—"Parliament may adopt any principles of distribution of revenue" and they do not want to take the chance.

The Travancore-Cochin Government have said that they want to retain this power with the State on the ground that there will not be any evasion. They do not consider uniformity to be desirable or necessary, and it is only the Saurashtra Government which feels that perhaps conditions have not improved and the taxation measure of this type is not suitable for that State. It is quite clear, I hope, to the House that this is only about agricultural land. I have read out the import of the replies given by the States concerned because a question was raised by Dr. Lanka Sundaram who went about arguing how the Act was going to be administered if certain States stood out.

**Mr. Deputy-Speaker**: Even if they consent and they need separate pieces of legislation in effect, there have to be separate exemptions.

**Shri C. D. Deshmukh**: That is right. Yes, they are really two schemes combined into one. The exemptions may have to be there, the allocation or assessment may have to be different, and it is only the convenience of collection that is the advantage of a common measure.

**Dr. S. P. Mookerjee**: What about Madras?

**Shri C. D. Deshmukh**: They have agreed, all the States except the ones which I mentioned have agreed.

**Shri Pataskar** (Jalgaon): Have their legislatures passed the necessary resolutions?

**Shri C. D. Deshmukh**: That was mentioned by me in my original speech. Then various very valuable suggestions were made for the improvement of this piece of legislation in the Select Committee, and I think you will find that so far as Government is concerned, Government will be receptive to the logic behind many of the suggestions, and there is no distinction here of party because the suggestions have come from all parts of the House. In particular, I would like to say here and now

[Shri C. D. Deshmukh]

that the Government would be found receptive to any improvement that might be suggested in regard to the re-insertion of a minimum limit or in regard to the clause relating to exemption, to remove all possible suspicion of any foul-play.

As regards the principles and implications of this Bill, I do not think that we need bother over much about either the living or the dead. We may be glad that people have not accepted Shri Gadgil's advice 'Fade away and be dead in order to avoid this raid on your fortunes'. Shri Namdhari sees another advantage that the Bill promises 'Mukthi' or 'Moksha', I believe he also thinks that perhaps this might lead during the lifetime of the estate-holder to a partition of his property. On the other hand, another Member who spoke to me in the lobby, Shri Rohini Kumar Chaudhuri, said—he is there right under my nose—I have not mentioned the strongest argument in favour of this Bill, and that is that the living will be looked after very well by the prospective heirs, because the longer he takes to die, the longer will the evil day of the imposition of the duty be postponed.

Shri Algurai Shastri thought that we really ought to be guided in this matter by Kautilya. Actually he will be astonished how far Kautilya was prepared to go in an emergency. This is what he says:

"Spies under the guise of sorcerers shall under the pretence of ensuring safety carry away the money not only of the society, of heretics and of temples, but also of a dead man."

Compared to that, I think we do register an advance.

**Mr. Deputy-Speaker:** Is there a Sanskrit version of it?

**Shri C. D. Deshmukh:** This is the English version of the original Sanskrit, but this is only for emergencies, when the country is going to be attacked by an enemy. For ordinary purposes—I wish to be fair to Shri Algurai Shastri .....

**Pandit Algu Rai Shastri:** Be fair to the dead.

**Shri C. D. Deshmukh:** Then it says:

"Just as fruits are gathered from a garden as often as they become ripe, so revenue shall be collected as often as it becomes ripe."

I think this is summing up very neatly the philosophy of the estate duty.

**Mr. Deputy-Speaker:** Is there no provision in Kautilya's *Artha Shashtra* that

nobody shall become the owner of landed property except the State, and that at the most a man can enjoy only for his life, and after death, the land becomes the property of the State?

**Shri C. D. Deshmukh:** I looked in vain for that authority, but I did not find it. It is quite possible that it might have got mixed up in some other chapter, but I looked up the chapter on 'Taxation'.

**Mr. Deputy-Speaker:** In the third chapter, I think, on 'Division of Land', this may be found.....

**Shri C. D. Deshmukh:** I looked into the wrong chapter, Sir, on 'Accession'.

Well, various questions have been raised in regard to the effect of such a duty on capital formation and saving and so on and I think fairly satisfactory answers have been given. I shall follow my hon. friend opposite who always makes such a massive contribution to these debates, and shall not quote authority, but I am sorely tempted because the authority comes from my 'guru' in economic matters, Prof. Pigou. He wrote in the third edition of his book 'Economics of Welfare' published in 1928 which is, I would like to point out, one year after the publication of the Colwynn Committee's Report, and that is why it has some value. He says that these duties which are actually equivalent to deferred income-tax—as my hon. friend said—on income derived from property plainly differentiate against saving. 'The expectation of them will, therefore', he admits, 'check savings and so contract the national dividend of future years. Since, however, they do not, as a rule, hit savings till some years after they are made, this repressive effect need not be very great.' And I think that is putting the matter very fairly. Then he goes on to say: 'The choice between whether it is income-tax or estate duties is indifferent to the State, but it is not indifferent to the persons concerned.' Since these persons discount future taxes precisely as they discount all future events and since their concern in any event is largely diminished if the tax is known to fall due when they themselves are no longer alive, 'the expectation of taxes levied after the second method will have the smaller restrictive influence upon the quantity of capital created by them'.

Then he goes on to quote Prof. Carver and Mr. Carnegie—that is rather important. Mr. Carnegie says:

"To the class whose ambition it is to leave great fortunes and to

be talked about after death, it would be even more attractive and indeed somewhat a nobler ambition, to have enormous sums paid over to the State from their fortunes."

Well, as regards the distribution, that brings me to this twin object neither one of which is separable from the other. The distribution is not by way of a 'largesse'. The distribution means expenditure on some nation-building services.

Then there are certain conditions obviously which must be fulfilled if the distribution is to be regarded as successful. This is what, again, Pigou says about this:

"It follows that any given transference of resources from the rich to the poor is bound in itself and apart from the reactions discussed in the preceding chapters to increase the national dividend of the future, provided that the return yielded by investment in the poor through additions to their industrial capacity is not less than the return yielded by investment in material capital, that is to say roughly, than the normal rate of interest."

So provided we take care that this condition is satisfied, then I should think that we have achieved the object which we have in view.

Now, I might at this stage dispose of some of the suggestions that the proceeds ought to be used for certain specified objects—maybe promotion of the welfare of Harijans or any other desirable object. I think this is a matter which should be properly considered when the Planning Commission's Plan is considered, because this goes for the advancement of the Plan and it will be for the House to indicate how the various sums available should be allocated as between various competing objectives. I do not think it is right to burden a purely taxation instrument with that kind of condition. And that leads me also to the disposal of the criticism of my friend opposite there. Shri Hiren Mukerjee, that he approves of the Bill because it is good as far as it goes. I say that it will go as far as you wish, and that matter does not arise today. It will arise in the next budget session. It would be at that time for the House to consider how far they desire it to go. In saying this I do not wish to imply that I wish to adopt the philosophic socialism of my hon. friend. Indeed I think it is premature to indulge in speculation as to how much

this first step portends—what exactly it is intended to mean. It certainly is not meant as a homage to any party or any 'ism'. If at all, it is intended to be a homage to the Constitution.

I think it would be useful if I reiterate what I have stated because it has been distorted somewhat in paraphrases—words like 'great inequality', 'reducing everybody to equality' and so on—those are words which I have not used. This is what the Statement of Objects and Reasons says:

"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"—it is a negative thing 'preventing a 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."

Then I said that these two objects are intertwined and that is this way. In the present democratic set up with an adult suffrage, everyone is aware of his condition and of his rights, if not always of his responsibilities and, therefore, any parade of conspicuous wealth is apt to dishearten the ordinary man—the man in the street. And, therefore, whether you derive a great deal of income or not, it is necessary that a measure like this be on the Statute-book. It will be then that in addition to finance, you will get the co-operation of the common man and it is from that point of view that this measure has been introduced.

Hon. Members have complained that I have given no indication of what the rates are going to be. That, Sir, is very difficult, but I can give an indication of my philosophy in this matter. We started with Kautilya; we can now go to Rajadharmaparva in the Shantiparva of Mahabharata.....

**Mr. Deputy-Speaker:** It is earlier.

**Shri C. D. Deshmukh:** It is not earlier because the actual words—to be accurate, I do not take the risk of saying that these very words were said in 1500 B.C.; they may have been

[Shri C. D. Deshmukh]

later—are to be found in the final edition of the Mahabharata which was available in 100 A.D. Anyway they are about contemporaneous.

Now it says:

वत्सोपम्येन दोग्धव्यं राष्ट्रमक्षीणवृद्धिना ।  
मृतो वत्सो जातबलः पीडां सहति भारत !

That is to say, 'the nation should be milked.'

And when that calf grows stronger—

न कर्म कृस्ते वत्सो भृशं दग्धो युधिष्ठिर !

If he is fed too much then he does not do any work. You must not tax him lightly.

**Mr. Deputy-Speaker:** Does *vatsa* mean the Finance Minister?

**Shri C. D. Deshmukh:** I gave this. I am going to give another authority—*Rashtram*—

राष्ट्रमप्यतिदुग्धं हि न कर्म कृस्ते महत् ।

**Mr. Deputy-Speaker:** Is not the community the "cow" and the tax-gatherer the "calf"?

**Shri C. D. Deshmukh:** I am coming to that.

राजन् ! दुग्धसि यदि क्षितिषेनुमेनां,  
तनाद्य वत्समिव लोकममं पुषाण ।  
तस्मिंश्च सन्तगनिशं परिपोष्यमाणे  
नानाफलैः फलति कल्पलतेव भूमिः ॥

That is to say, Rajan, the Government or the Minister, you may say...

If you want to milk this cow of Nation, then treat this world as if it is a calf.

You must see that he is well-fed. (Interruption.)

Then the *bhoomi* will be like a *kalpa lata*, the nation will be like a *kalpa lata* and it would yield fruit in various directions.

Therefore I am personally inclined to be restrained in my exactions on the country. But there is a corresponding responsibility on the people who can afford to pay.

Culture and common-sense and crystallised experience are contained

in our poetry. Here is what Tulsidas says:

भुजं तरु सम संत कृपाला ।  
पर हित निति सह विपति विसाला ॥  
सन इव बल पर बंधन करई ।  
बाल कदाह विपति सहि मरई ॥

Give away the bark, the good ones; the bad ones are like jute, they are used for tying up other people.

So this Bill carries a lesson to both of them and we expect the good ones to give with grace and if the other ones do not give with grace.....

**Pandit Algu Rai Shastri:** Then Shri Tyagi is there.

**Dr. S. P. Mookerjee:** The hon. Finance Minister should read some of the corresponding portions regarding the responsibility of the King and the Government.

**Shri C. D. Deshmukh:** I shall have read the whole of 'Raj Dharma Parva'.

**Dr. S. P. Mookerjee:** What happens if the King falls?

**Shri C. D. Deshmukh:** I think this one will delight the hon. Member. The king should be like the tigress carrying its cub in its teeth but not hurting it. This is what is said.

**Pandit Algu Rai Shastri:** That exactly was my warning to you.

**Mr. Deputy-Speaker:** *Marjara Kisora Nyaya*.

**Shri C. D. Deshmukh:** That is always at the back of my mind. I wish to be serious now. I do not believe in any unrestrained kind of taxation, in any indiscriminate kind of taxation, merely in obedience to a certain theory. Theories are all right. They have to be judged, their application is to be judged in the light of existing circumstances. What is regarded as very excessive today may be regarded as over-moderate in some other years. But our problem is to judge a thing as it is presented to us. And, therefore, I think that the present measure could be passed by the House without any fear that it is likely to be misused. In any case, its effective part is going to come before the House in about 3 or 4 months' time and it will be then for the House to decide how that instrument should be used. That is all I have to say, Sir, in support of my motion.

**Shri Sarangadhar Das:** The Minister did not deal with the Princes.

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

"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 Kasanji Desai, Shri Narhar Vishnu Gadgil, Shri Dev Kanta Borooah, Shri R. Venkataraman, Shri Nityanand Kanungo, Shri Feroze Gandhi, Shri Tribhuan Narayan Singh, Shri Basanta Kumar Das, Shri Balwantrao Mehta, Prof. Shriman Narayan Agarwal, Shrimati Anasuyabai Kale, Shri P. T. Chacko, Shri N. Keshavaiengar, Shri U. Srinivasa Malliah, Shri S. Sinha, Shri C. D. Pande, Shri Tek Chand, Shri Harihar Nath Shastri, Pandit Munishwar Dutt Upadhyay, Shri Sadath Ali Khan, Shri Radheshyam Ramkumar Morarka, Shri Kamakhya Prasad Tripathi, Shri N. C. Chatterjee, Shri B. Ramachandra Reddi, Shri K. A. Damodara Menon, Shri K. S. Raghavachari, Shri Tuisidas Kila-

chand, His Highness Maharaj. Sri Karni Singhji Bahadur of Bikaner, Shri V. P. Nayar, Shri Kamal Kumar 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."

The motion was adopted.

**Mr. Deputy-Speaker:** We know we have spent 3 days and we have not been able to hear all the Members. I would suggest to them that they make their notes and hand them over to the Select Committee and in addition, if they like, they may be present at the Select Committee meetings. The notices of the Select Committee would be put up. They can also give some suggestions but they will not be able to vote on them.

*The House then adjourned till a Quarter to Eleven of the Clock on Tuesday, the 11th November, 1952.*