

a full assurance in the House that FCI will do the purchasing work of wheat all over the country and the farmers will not be in any difficulty. Now, even rains have started and some of the farmers whose products have been affected by the rains are not being accepted by FCI.

I urge upon the Central Government to take immediate and necessary action by issuing instructions to all the regional offices of FCI to purchase the remaining stock immediately so that the poor farmer does not suffer any more.

ESTATE DUTY (AMENDMENT) BILL

MR. DEPUTY SPEAKER: We shall now take up further consideration of the following motion moved by Shri Sawai Singh Sisodia on the 26th July, 1982, namely:—

“That the Bill further to amend the Estate Duty Act, 1953, be taken into consideration.”

Shri Mool Chand Daga. Hon. Members, one hour was allotted for this Bill. Twenty-five minutes have already been exhausted. We have got only 35 minutes and there are two more Bills for today. (*Interruptions*) It is a very important Bill. Then the Business Advisory Committee should have compelled the Government or anybody who asked for the time to give more time. It is on my table that one hour is allotted. How can I allot more than one hour? Therefore, if you stick to that Bill proper, you do not require more time. The most unfortunate position is that there is a general discussion on every Bill. I request all members to place their views before the House within five minutes. Even then it will go upto 1-1/2 hours or 2 hours, but I am giving them. Mr. Daga, you have already exhausted two minutes. So, you will be given only three minutes. I will definitely give time to every speaker—only five minutes. There should be a discussion but do not make it a general discussion on everything. My loyal friend Mr. Parulekar knows it.

SHRI BAPUSAHEB PARULEKAR (Ratnagiri): You are also concerned with this Bill.

MR. DEPUTY-SPEAKER: Everybody is concerned with it. The nation is concerned with it.

SHRI XAVIER ARAKAL (Ernakulam): Yesterday, Mr. Chakraborty acceded to what you have said just now. Therefore, this is the opportunity for us to say something on that aspect.

MR. DEPUTY-SPEAKER: I was not in the Chair at that time.

श्री मूल चंद डगा (पाली) : उपाध्यक्ष महोदय, मैं कल बता रहा था कि कितने मुकदमे आज भी पेंडिंग हैं असेसमेंट के लिए और मैं यह बताना चाहता था कि 1976-77 के अंदर जहां 15 करोड़ 56 लाख रुपया बकाया था, 1977-78 के अंदर 17 करोड़ 52 लाख रुपये हो गया और 1980-81 के अंदर वह 27 करोड़ 66 लाख रुपए बकाया हो गया। एस्टेट ड्यूटी के इस तरह इतने रुपए बकाया हैं। 15 करोड़ से आज वह 27 करोड़ रुपये हो गया है। यह रिपोर्ट आफ दि कम्पट्रोलर एण्ड आडिटर जनरल आफ इंडिया की है। एस्टेट ड्यूटी का जितना रुपया हमारा बकाया है, उसमें ज्यादा रुपया राजा-महाराजाओं के पास है। इस बारे में मैं आपके सामने 1980-82 तक के फीगर्स बताना चाहता हूँ। 1979-80 में हमको 21,15,52,000 रुपए की रिकवरी करनी थी, लेकिन 4,64,64,000 रुपए रिकवर हुआ, इस प्रकार हमारा 78 प्रतिशत रुपया बकाया रह गया। 1980-81 में 61 प्रतिशत बकाया है और 1981-82 में यह रुपया बढ़ कर 18 करोड़ के करीब है। एस्टेट ड्यूटी के केंसेज किस प्रकार पेंडिंग रहते हैं और किस प्रकार इसमें काम होता है और सबसे बड़ा सवाल वैल्यूएशन का है। इस फाइनंस डिपार्टमेंट में गिफ्ट टैक्स, इनकम टैक्स और एस्टेट ड्यूटी टैक्स का अलग-अलग वैल्यूएशन होता है। अगर इस डिपार्टमेंट में इनकम टैक्स का सवाल आता है तो मकान की कीमत और आंकी जाती है। यह क्या तरीका है। एक दफा एक कमेटी मुकारिर की गई थी और उसने इस समबन्ध में कुछ निर्णय लिए थे। इसलिए

[श्री मूलचन्द डागा]

मैं मंत्री महोदय से जानना चाहता हूँ कि आपने कौन सा तरीका निकाला है, जिससे कि एक विभाग में एक चीज का मूल्य ठीक से आंका जा सके। इस लिए इसके अंदर कहा गया है कि :

'During the test audit of assessments made under the Estate Duty Act, 1953, conducted during the period from 1 April, 1980 to 31 March, 1981, the following types of mistakes resulting in under-assessment of duty were noticed:—

- (i) Incorrect valuation of assets.
- (ii) Incorrect valuation of unquoted equity shares.
- (iii) Incorrect valuation of principal value of estate.
- (iv) Irregular grant of relief.
- (v) Mistakes in giving effect to appellate orders.
- (vi) Loss of revenue due to other mistakes.

These are the points. I am giving all the relevant points.

"The return received on 24 August 1977 in respect of a deceased person included shares in immovable properties owned by two Hindu undivided families which shares were valued at Rs. 62,500 and Rs. 1,03,150 by the accountable person. The assessing officer referred the properties to the departmental Valuation Officer in February 1978 for valuation. However, the assessment was completed in March, 1979 (at the request of the accountable person), prior to the receipt of the valuation report. On the basis of Inspector's reports, values of Rs. 75,035 and Rs. 1,17,002 were adopted in respect of the said shares respectively, subject to rectification on receipt of the departmental Valuer's report. The values of the shares of the deceased in the two properties were arrived at by the departmental Valuation Officer as Rs. 1,26,900 and Rs. 2,36,717 respectively in his reports received in April and September, 1979.

However, the assessment done earlier was not rectified till this was pointed out by Audit in December 1979.

However, the assessment done earlier was not rectified till this was pointed out by Audit in December 1979 and the additional estate duty of Rs. 27,870 which became due had not been demanded."

MR. DEPUTY-SPEAKER: This is sufficient for today.

श्री मूल चंद डागा: एक व्यक्ति डिक्लेरेशन देता है, डिपार्टमेंट वैल्यूएशन कुछ देता है और इन्सपेक्टर ने वैल्यूएशन कुछ कर दिया। इन्सपेक्टर के वैल्यूएशन पर उन्होंने रिक्वरी कर ली और जो डिपार्टमेंटल वैल्यूएशन हुआ, उस पर रिक्वरी नहीं हुई। यह मैंने एक इंस्टाम्स आप को दिया है।

MR. DEPUTY-SPEAKER: That is enough for the day.

SHRI MOOL CHAND DAGA: In the sessions courts sometimes they rush up with cases because they have got a quota for the day. Please do not adopt that attitude here. If the points are valid, please give more time.

I have been Chairman of the Subordinate Legislation Committee. I have been pointing out again and again that the Estate Duty Act of 1953 should be amended in order to provide the standard formula for laying those rules on the Table. Section 20(1) and Section 85 of the Principal Act empower the Government for making of rules. It, however, does not provide the standard formula for laying those rules on the Table of both Houses of Parliament. What is the formula? It is as under:

"Every rule made by the Central Government under this Act shall be laid as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification to the rule or both Houses agree that the rule should not be made, the

[श्री मूलचन्द्र डागा]

rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

That is the recommendation made in 1971. Now, the Estate Duty Act has been amended. We have written to the Ministry to amend the Act on the above lines. But what is the reply given by them? It says:

"We could not include a provision in the aforesaid Bill for amending section 85(3) of the Estate Duty Act on the lines indicated in the Lok Sabha Secretariat's office memorandum under reference, as the same was not covered by the resolutions passed by the States under Article 252 of the Constitution. It has, however, been decided that on the next occasion when we approach the States for passing resolutions with regard to other amendments to the Estate Duty Act, we will request them to pass the resolutions in a manner sufficiently comprehensive to cover amendment of section 85(3) of the Estate Duty Act also."

This is the reply which we are getting. If anybody goes through the Constitution, he will find that this is not the purpose of article 252. Yet, this is the reply from the Finance Department. During the last 10 or 15 years we have made this recommendation again and again. The Minister of Parliamentary Affairs has written letters to all Departments. The Ministry of Law has also written letters to all departments. Yet, the Departments have not paid heed to it. There is no amendment made to the Act that the rules will be laid on the Table of the House. Sir, as the Deputy-Speaker of the House, you have to protect our rights. When a recommendation of the Committee is accepted, not by one House but by both the Houses, when a unanimous decision is taken by both the Houses, if it is not incorporated in the Act, even though they are introducing amendments again and again, it is difficult for us to appreciate it. I think we should even stop further discussion of

this Bill and send it back till they bring the necessary amendment. It is necessary that has to be done. Otherwise, nobody seems to care for our recommendation. Parliament has delegated power on the strict understanding that the rules made in pursuance of that will be laid on the Table so that we can examine them in the light of the law and the Constitution. If we are deprived of this opportunity, what is the remedy?

इस एक्ट में संशोधन आप क्या ला रहे हैं? इस तरह से क्या आप लोगों को खुश कर रहे हैं? इस संशोधन को आप पढ़ें। अगर कोई पढ़ने वाला हो तो वह पाएगा कि फाइनेंस डिपार्टमेंट अगर ठीक तरह से काम करता हो तो देश के अंदर इस प्रकार की हालत न हो। यह सारा फाइनेंस डिपार्टमेंट रिच आदमियों की ज्यादा मदद करता है, गरीबों की कम मदद करता है। (व्यवधान)...सही को सही कहने की हिम्मत होनी चाहिए। संविधान यह कहता है। इस संविधान में दी गई अपनी स्वतंत्रता को न बेचें।

Section 73-A says that no proceedings for any levy of estate duty shall be commenced in the case of assessment after the expiry of five years. Suppose a person is abroad and he comes after five years and demands a succession certificate? You cannot levy it because of this provision. Why should there be this limitation?

अगर कोई ला डिपार्टमेंट का जानने वाला है, और मुझे यह बताए कि उसने इन सेक्शंस को पढ़ लिया है और सेक्शन को पढ़ने के बाद वह किस नतीजे पर पहुंचा है। यह मामूली सा केस है लेकिन चूंकि आप टाइम करटेल कर रहे हैं इसलिए मैं ज्यादा तो नहीं कह पाऊंगा।

SHRI XAVIER ARAKAL: He can bring an amendment Bill so that we can discuss the entire Act. Now there is a limit to the scope of the amendment.

SHRI MOOL CHAND DAGA: That is true. Next time I will bring forward an amendment Bill.

MR. DEPUTY-SPEAKER: The maximum that I can do is to recommend him to bring a Private Members' Bill in the form of an amendment.

श्री मूलचन्द्र डागा : इसमें एक बात आपने कही कि हम ने पचास हजार रुपए से एक लाख पचास हजार रुपए तक एग्जम्प्ट कर दिए। हमारे मंत्री जी जानते हैं कि दिल्ली में जमीन के क्या दाम हैं और इतनी पूंजी में कितना मकान बन सकता है? दिल्ली में एक एक जमीन की कीमत तीन हजार रुपए प्रति स्क्वायर मीटर है। दिल्ली में इतनी पूंजी से क्या मकान बन सकता है? आजकल तो एक प्लॉट की कीमत ही 75 हजार के करीब है। उस पर आप मकान कैसे बनवाएंगे? आपने तो एक लाख पचास हजार कर दिया। एक विधवा अपने मकान में रह रही है और उसके किराए से अपना जीवन बसर कर रही है, लेकिन उसके पास भी एस्टेट ड्यूटी वाले पहुँच जाएंगे। इससे कभी-कभी बड़ी तकलीफ हो जाती है। इसमें कई सुधारों की आवश्यकता है। बहुत से क्लॉजिंग में अमेंडमेंट होना चाहिए। एक लाख पचास हजार आपने कर दिया, लेकिन दिल्ली, कानपुर आदि बड़े-बड़े शहरों में जो लोग रहते हैं, उन पर एक लाख पचास हजार के ऊपर एस्टेट ड्यूटी लागू हो जाएगी। मेरे ख्याल से मकान के लिए यह वेल्यूएशन ठीक नहीं है। इसको लाने से पहले वर्क्स एन्ड हाउसिंग डिपार्टमेंट से कंसल्ट नहीं किया गया। को-आर्डिनेशन नहीं है, ऐसा मालूम होता है। अगर को-आर्डिनेशन होता तो आप बताते कि मकान कितने का बनता है। एक साधारण मकान भी दो, सवा दो लाख से कम में नहीं बन सकता। इसमें अमेंडमेंट की आवश्यकता है।

जो अमेंडमेंट मैंने दिया है, जब मूव करेंगे तो उपाध्यक्ष जी मुझे बोलने की इजाजत देंगे, उस समय मैं इस पर बोलूंगा।

***SHRI C. PALANIAPPAN (Salem):** Mr. Deputy Speaker, Sir, on behalf of my party, the Dravida Munnetra Kazhagam, I rise to say a few words on the Estate Duty Amendment Bill.

The exemption limit for estate duty is being raised from Rs. 50,000 to Rs. 1,50,000 through this Bill and I extend my unreserved support to this measure. Here I would like to stress that this exemption limit of Rs. 1,50,000 is itself inadequate because of the raging inflation. I would like to point out here what the hon. Minister of Law said the other day on the floor of this House about the value of assets of 94 big business houses. He said that though the present value of the assets of these 94 big business houses is of the order of Rs. 14,500 crores of rupees, after giving due weightage to the inflation, the real value of the assets would be only Rs. 10,700 crores. This reasoning should also be extended to the Estate Duty. The exemption limit of Rs. 1,50,000 being given through this Bill should be enhanced to Rs. 3,00,000.

Normally the name of death duty itself is made fun of by the people because they really do not know the existence of Estate Duty. Particularly in the rural areas, the affluent families do not know about this. It is very necessary for the Government to give adequate publicity in the rural areas—I mean in 7 lakhs of villages—for the Estate duty and the procedures to be followed.

I understand that in 1980-81 the pending Estate Duty cases was of the order of about 38,800 and in 1981-82 the number of pending Estate Duty cases would have gone up still further. This only means that the dependents of the deceased are being harassed endlessly. Take for example, the employees of both the Central and the State Government owning a residential house. Their gratuity will not be released to the dependents till they produce the Estate Duty Clearance Certificate. The dependents of the deceased Government employees may not be in a position to pay the Estate Duty without getting the gratuity. It is like 'madness will get cured after marriage takes place and marriage will take place only after madness is cured. This is unnecessary botheration for the dependents of the deceased Government employees. This procedure must be modified immediately. The gratuity must be released to the dependents of the deceased Government employees.

for the payment of Estate Duty and the condition may be imposed that if they fail to furnish the Estate Duty Clearance Certificate within a stipulated period their family pension will be withheld. This will go a long way in assisting the families of deceased Government employees.

Before I conclude, I would only say that it would be better to go into as to how a man has lived rather than how he has died. With these words I resume my seat after supporting the Estate Duty Amendment Bill.

SHRI JAGANNATH RAO (Berhampur): Mr. Deputy Speaker, Sir, this Bill seeks to implement the Budget proposal of 1981-82. The proposal is to raise the exemption limit from Rs. 50,000 to Rs. 1,50,000. A property which was worth Rs. 50,000 in 1953, 30 years ago, is worth not less than Rs. 10 lakhs because of the appreciation of the value, because of the boost in the economy and inflationary trend. Therefore, this Rs. 1,50,000 is not a great benefit that the Bill is giving to the people. It is not helping the rich. It is only helping the middle income and low income groups. My friend, Mr. Satyasadhan Chakraborty yesterday said, we are helping the rich. I am pleading for the poor and for the low income group and the middle income group. When a man who is enjoying his wealth dies, the successor has to die because he has to pay the duty, heavy estate duty. Therefore, this concession is welcome. This Bill is only implementing the Budget proposal of 1981-82.

Second proposal which is sought to be implemented is about the valuation of the assets of the residential houses. I am glad that on the valuation principle, the guidelines laid in the Wealth Tax are taken into account, namely the rental value as the basis for the valuation of the residential building. But I fail to understand why this inconsistency is here, namely, under the Wealth Tax Act, whether an owner resides in the whole house or part of the house, he is entitled to get an exemption of Rs. 1 lakh and if the value exceeded Rs. 1 lakh, then only, it would form part of his wealth. I do not know whether this concession is also applicable in this amendment.

Secondly, under the Wealth Tax Act, units worth Rs. 25,000 held by a person are exempt. Such exemption should also be given to the Estate Duty because what is the wealth of the person during his life-time, becomes his estate on his death. When it would not be regarded as wealth during his life-time, it would become wealth after his death. This inconsistency and irrationality has to be removed. In the Budget of 1982-83, the Finance Minister raised the exemption limit from Rs. 1,50,000 to Rs. 1,65,000, and the value of units from Rs. 25,000 to Rs. 35,000. Of course, both these amendments will come into effect from 1983-84, being the relevant financial year. I am sure, the Government will have to come forward again with another Bill to implement the proposals contained in the Budget for 1982-83. Therefore, the exemption given under the Wealth Tax Act should also be given to the Estate Duty Act so that after the death of a person, his successor may not be put into difficulty. Of course, this cannot be done under this Bill.

Secondly, there is Section 33 which speaks of aggregation of exempted items. Under this Act, the entire estate is taken into consideration and the value of the totality of the exemption are aggregated and the corresponding duty on this amount of exemption is deducted. It should not be so. Under the Wealth Tax Act, exemption is taken out and the net wealth is ascertained and tax is payable on the net wealth. The same principle should be applied under this Act also. Of course, it is for consideration of the Finance Minister when he comes forward with a comprehensive Bill to amend the Estate Duty Act which is 30 years' old and which should have drawn the attention of the Government. Time has come when the working of the Act has to be reviewed in all these aspects and a comprehensive Bill has to be brought forward.

Then, Sir, for the residential building, no exemption is given under this Bill. Now, a house which was worth Rs. 50,000 in 1953, would cost about Rs. 2 lakhs and the survivors, descendants or legal heirs or the successor should have a house to live in. Therefore, the exemption limit for residential house should at least be fixed

[Shri Jagannath Rao]

according to the population of the town or city in which that house is situated.

In Delhi, even a flat costs you not less than Rs. 2 lakhs. Therefore, what is Rs. 1,50,000? Therefore, I think, the residential house must be given separate exemption apart from the exemption that is contemplated in this Bill. Therefore, the minimum exemption should be Rs. 2 lakhs in a town where the population is 1 lakh. It may even go upto Rs. 5 lakhs in metropolitan cities like Delhi or Bombay. This has to be taken into consideration of course, it is for the Finance Minister to consider. He cannot do it under this Bill. In future, he may consider the difficulties which the people are experiencing.

That is one reason why the taxes are not being collected; the arrears are mounting up and the people are not able to pay. Any tax that is levied by the Government should be recoverable from the assessee or his/her heirs. Otherwise, if the burden of tax leads to the death of a person, there can be no tax realisation at all. That is one reason why the tax arrears are mounting up not only under this Act but also under the Wealth Tax and the Income-tax Act. This salutary provision has to be borne in mind by the Finance Minister when he comes forward with a comprehensive Bill.

There are other matters which are not relevant to this Bill. I do not want to transgress the time limit fixed by you. Therefore, with these observations, I support the Bill.

श्री राम विलास पासवान (हाजीपुर) :
उपाध्यक्ष जी, मैं इस बिल के उद्देश्य और कारणों को देख रहा था कि क्या कारण है कि आपने 50,000 से बढ़ाकर डेढ़ लाख किया। इसमें तो कुछ पता नहीं चला, लेकिन मंत्री जी और विरोध पक्ष के लोगों की बात से पता चला कि सरकार ने बजट के समय जो वायदा किया था कि हम रिसे-क्वेशन देंगे, उसी का यह परिणाम है। छूट किसको देने जा रहे हैं? यह अर्बन

प्रॉपर्टी से संबंधित नहीं है, बल्कि रूरल प्रॉपर्टी से संबंधित है। गांव में जिसकी 50,000 की सम्पत्ति है वह तो बहुत बड़ा आदमी होता है। गांव में तो जिसका मिट्टी का मकान बन जाए वह भी खूबहाल माना जाता है, और जिसके पास 50,000 की प्रॉपर्टी हो वह तो एवरेज आदमी से बड़ा माना जाता है।

यह सम्पत्ति किसको मिलने जा रही है? जो किसी का वारिस होगा मरणांश-रान्त। जो उत्तराधिकारी को सम्पत्ति मिलती है वह तो मुफ्त की सम्पत्ति हुई। मां के पेट से कोई लक्षपति बनकर आता है, कोई लखपति बनकर आता है। तो वह तो लखपति बनने जा रहा है, फिर क्यों उसको छूट? किसी का बाप कर्जा छोड़ कर मर जाता है तो उसके बेटे को कर्ज चुकाना पड़ता है, जबकि उसने कर्ज नहीं लिया। बंधुआ मजदूर उसी के प्रोडक्ट है। तो क्या सरकार के दिमाग में ऐसी बात भी है कि जिसके बाप ने कर्जा लिया और मर गया तो सरकार उसके कर्ज को चुका दे? सरकार इस तरह का कोई विधेयक नहीं लायेगी। और जब नहीं लायेगी तो सरकार को क्या हक है कि जिसका बाप लाखों की सम्पत्ति छोड़ कर मर जाता है, उसके लिए तो 50,000 ही काफी है, उसको आप डेढ़ लाख तक क्यों छोड़ रहे हैं? आप 50,000 से एक डेढ़ लाख तक छूट दे रहे हैं। 75,000 या एक लाख तक ही छूट देंगे। डेढ़ लाख क्यों? टैक्स-सेशन के बारे में हमने पढ़ा है कि जो प्रत्यक्ष या अप्रत्यक्ष कर है उनको जितना आप हटायेंगे उसका भार साधारण लोगों पर ही पड़ेगा। कर का सिद्धान्त है कि उसी के कंधों पर भार दिया जाय जो कंधे उसको कर सकें आज हिन्दुस्तान में एक परिवार टाटा का है और एक बिड़ला का है। हिन्दुस्तान के 15 करोड़ लोगों की सम्पत्ति को एक तरफ रख दीजिये माल, गाय, घोड़ा, बकरी, खेत, जानवर सब एक तरफ और एक तरफ बिड़ला को रख लीजिये तो भी बिड़ला और टाटा का ही पलड़ा भारी होगा। कर उसके माथे पर अधिक से अधिक रहना चाहिये, लेकिन यह नहीं। साधारणतः होगा यह

है कि सरकार के पास रिसॉर्सिज की कमी हुई तो उसको साधन चाहिये और वह है कि टैक्स लगाओ। जो गरीब है, उसको टैक्स लगाओ, कमाने वाले पर तो टैक्स लगेगा नहीं, लेकिन दाम बढ़ेगा दिया-सलाई का, किरासिन आयल का जिसका आप लोग उपभोग करते हैं। कर लगेगा खुफ़ी, कुदला, फलना, चिलना आदि पर इसका दाम बढ़ता है। इसलिये हमको इसमें कोई जस्टिफिकेशन लगता नहीं है। एक जस्टिफिकेशन जरूर है जो हम शुरू से कहते आये हैं इन्होंने वजट के समय जो कहा था में जिसके इशारे पर कहा था इंटरनेशनल मॉनिटरी फंड। जब हम यह कहते हैं तो बहुत लोगों को यह बुरा लगता है। यह सारी की सारी बड़े-बड़े राष्ट्रों को खुश करने की प्रवृत्ति है। बड़े राष्ट्रों की एक ही प्रवृत्ति है कि हिन्दुस्तान में जो बड़े लोग हैं, उनको सपोर्ट करो और इतनी दूरी तक करो कि वह तमाम एक्सपोर्ट के काबिल हों जाएं। हम लोग यहां मरेंगे और बड़े लोग पनपेंगे। शहर में भी बड़ा आगे बढ़ेगा और देहात में भी बड़ा ही आगे बढ़ेगा।

इसलिए मैं कहना चाहता हूँ कि हिन्दुस्तान में जहां 60 परसेंट लोग गरीबी की रेखा से नीचे हैं, जहां लोगों के पेट में अन्न नहीं है, शरीर पर वस्त्र नहीं है, रहने के लिए भापड़ी नहीं, वहां लोगों को 50 हजार जन्म के साथ मिलता है तो उसको बढ़ाने का क्या कोई तुक है। आप इसे 2, 4, 5, हजार बढ़ा दीजिए, 75 हजार कर दीजिए, ज्यादा कर 1 लाख तक ले आइये, लेकिन डेढ़ लाख की अनुमति हम नहीं देंगे, हम इसका विरोध करेंगे।

श्रीमती गुरीबन्दर कार बार (फरॉद-कांट): उपाध्यक्ष महोदय, यह जो एस्टेट ड्यूटी (अमैंडमेंट) बिल लोक-सभा में पेश हुआ है, मैं उसका समर्थन करते हुए कुछ बातों पर आपके माध्यम से मंत्री जी का ध्यान दिलाना चाहती हूँ। यह एक्ट 1953 में पार्लियामेंट में पास हुआ और इसका बीसिस यू. वी. के 1894 के एक्ट के ऊपर था। इसके आंबेजक्ट्स 2, 3 थे। एक तो यह था :-

The objective of the Estate Duty was to remove economic disparity through legis-

lation "which is partly revenue and partly social."

और यह जो एग्जिस्टिंग इम-इक्वालिटीज हैं, डिस्ट्रिब्यूशन आफ वैलथ में इनका भी कम किया जाये। स्टेटस की जो डेवलपमेंट प्लान्स हैं, स्कीम हैं, उनको भी फाइनेन्स किया जाये। इस आंबेजक्ट के साथ यह एक्ट लाया गया।

अब जो दो अमैंडमेंट आई हैं, हाउसिंग को-ऑपरेटिव सोसाइटीज का है कि 50 हजार से डेढ़ लाख कर दिया जाये, जैसा हमारे साथी श्री जगन्नाथ राव कह चुके हैं, उनके साथ मैं सहमत हूँ। रामविलास पासवान की बात नहीं सुनती हूँ। लेकिन जब यह बिल बना तो उसका मकसद यही था कि इनहरीटिस को इतना पैसा मिल जाता है, वह कोई एग्जहर्जन नहीं करते उन पर एस्टेट ड्यूटी लगे। एस्टेट का मतलब यही था। पहले एस्टेट ड्यूटी एक्ट डिफरेंट तरीके से देखा जाता था जो उस वक्त की मार्केट प्राइस होती थी उससे लगता था और जो सरकारी तरीके से था, वह भी मंत्री जी ने अपने भाषण में कह दिया। अब 50 हजार वाली बात की जरूरत नहीं है। हम सब समझते हैं कि जो हाउसिंग एजेंसीज हैं, जितनी हमें हाउसिंग की जरूरत है, वह पूरा नहीं कर पाती। खासकर बड़े शहरों, बम्बई, कलकत्ता, मद्रास, दिल्ली वगैरह में कितनी दिक्कत है हाउसिंग की। आपने देखा होगा कि डी. डी. ए. ने भी इतनी मंहगी जमीन कर दी है, मैं आज अखबारों में देख रही थी, पता नहीं कहां तक दुरुस्त है, कि 200, 300 स्कवियर गज की जगह के 5, 5 और 7, 7 लाख रुपये लगते हैं।

सैलेरीड लोग, खास तौर से मिडल इनकम और लोअर इनकम ग्रुप के लोग, सारी लाइफ की सेविंग्स और प्राविडेंट फंड से लोन ले कर घर बनाते हैं। आदमों के मरने के बाद उसकी विधवा और माइनर बच्चों को बहुत दिक्कतें पेश आती हैं। सरकार को इस बात पर विचार करना चाहिए कि जो लोग खुद अपने इस्तेमाल के लिए घर बनाते हैं, उन्हें एस्टेट ड्यूटी से एग्जैस्ट किया जाए या नहीं। 80 परसेंट लोग ऐसे हैं, जो

[श्रीमती गुरविन्दर कौर ब्रार]

एस्टेट ड्यूटी का पेमेंट करने के लिए सारी प्रापटियों को बेच देते हैं, मगर फिर भी पूरा नहीं कर पाते। इस का ध्यान रखना जरूरी है। रजिस्ट्रेशनल हाउसिंग में कम से कम एक घर तो एग्जेंट किया जाए, और अगर नहीं कर सकते, तो उसकी कीमत पांच लाख रुपये होनी चाहिए।

एस्टीमेट्स कमिटी की 29 वीं रिपोर्ट को देखने से पता चलता है कि चेरमैन, सैन्ट्रल बोर्ड आफ डायरेक्ट टैक्सज - ने इस बारे में क्या कहा है :-

"It is true that the Estate Duty Act is very complex and it is very difficult even for an expert to understand it."

इस तरफ ध्यान देना बहुत ही जरूरी है।

"We had decided at that time to bring about a comprehensive Bill amending our Estate Duty Act, but at that time the entire matter was transferred to the EARC headed by Mr. Jha. They are now seized of the matter and as soon as their recommendations are received, we will do all that is necessary to simplify the Act."

मैं आपके माध्यम से मंत्री महोदय से पूछना चाहती हूँ कि आया वह इसका तरफ भी ध्यान देंगे और एक काम्प्रिहेंसिव बिल कब तक लोक सभा के सामने आएगा।

एस्टेट ड्यूटी के बारे में मैजिस्ट्रेट और ओथ कमिश्नर के सामने जो एफिडेंड देना पड़ता है, उसको बन्द करना चाहिए और इनकम टैक्स और दूसरे टैक्सों के लिए रिटर्न के वैरिफिकेशन के बारे में जो कार्रवाई होती है, वही करनी चाहिए।

जो आदमी छः महीने के अन्दर रिटर्न नहीं देता और असिस्टेंट कंट्रोलर और टाइम नहीं देता, तो उस पर पेनल्टी लगती है। इन बातों का ध्यान में रखना चाहिए और इसके लिए जरूरी सुधार करने चाहिए।

एस्टेट ड्यूटी एक्ट के मुताबिक अगर आरिजिनल रिटर्न डिफॉक्टिव हो, तो रिवाइज्ड रिटर्न फाइल करने का प्राविजन नहीं है। ऐसा प्राविजन करना चाहिए कि रिवाइज्ड रिटर्न दी जा सके। इस एक्ट के मुताबिक फाइनल आर्डर्स के खिलाफ कोई राइट आफ अपील नहीं है। मैं समझती हूँ कि राइट आफ अपील रखना चाहिए।

अगर कोई एस्टेट ड्यूटी देने के लिए अपनी जायदाद को बेचता है, तो उस पर कैपिटल गेज टैक्स लगता है। या तो ऐसे केस में कैपिटल गेज टैक्स नहीं लगाना चाहिए या उस में एस्टेट ड्यूटी कम करनी चाहिए।

अभी मेरे कलीग ने कहा है कि डिसेसिड के वक्त जो कुछ होता है, वह एस्टेट बन जाता है। उसकी कीमत वही होनी चाहिए, जो मरने वाले के वक्त थी। वह उससे ज्यादा नहीं होनी चाहिए, क्योंकि यह बिरीब्ड फैमिली, खास तौर से विडो और बच्चों, के लिए हार्डीसप होगी।

कुछ एग्जम्पशन बहुत पहले फिक्स हुई थीं, जैसे 2500 रुपए हाउस-होल्ड गूड्स के लिए, 1000 रुपए फ्यूनरल एक्सपेंसिज के लिए, 10,000 रुपए अनमौरिड डाटर्स वगैरह के लिए। ये बिल्कुल इनएडीबेट है और बिल्कुल अनरीयलैस्टिक बन चुके हैं। जब मंत्री महोदय एक काम्प्रिहेंसिव बिल लाएँ—वह अभी आ जाना चाहिए था, क्योंकि काफी देर हो चुकी है—, तो इसकी तरफ भी त्वज्जुह दें।

जो डिसएबल्ड चिल्ड्रन डिपेंडेंट हों, उनका भी खास ध्यान रखना चाहिए।

मैंने न्यूजपेपर्स में पढ़ा है कि आमी पर्सोनेल को टोटल एग्जम्पशन दिया जा रहा है, अगर एक्शन में उनकी डेथ हो जाए। यह कितना सही है, भगवान जाने लेकिन मैंने 9 मई 1982 को अखबार में यह पढ़ा था। अगर उनके लिए एग्जम्पशन किया गया है तो जो पीस टाइम

पर एक्शन में मरते हैं उनके लिए भी वह होना चाहिए। ऐसे ही पुलिस फोर्स के लिए और वार्डर सेक्योरिटी फोर्स के लिए भी है अगर नेशन की बोर्डर का प्रोटेक्ट करते वक्त उनकी डेथ हो जाय तो उन को भी इस से एग्जम्प्ट किया गया है। मेरी रिक्वेस्ट है कि बहुत से पुलिस वाले जो आज कल कई किसम की डेक्वाथटीज को डील करते हैं, लेबर स्ट्रगल को या भाव वायलेंस को डील करते हैं उन को भी इस के अंदर लाना चाहिए। ऐसे ही कस्टम्स वाले हैं, रेलवे प्रोटेक्शन फोर्स के लोग हैं उनको भी बहुत कठिन अवस्था में काम करना पड़ता है, उनको भी इसके अंदर लाना चाहिए। थोड़ा टाइम आप देते हैं तो और क्या बोलें?

MR. DEPUTY SPEAKER: Madam, I will give you more time when the comprehensive Bill comes.

Now Shri Baburao Parajpe..

I think this is your maiden speech...

I will not ring the bell.

श्री बाबूराव पराजपे (जबलपुर) : उपाध्यक्ष महोदय, सम्पादक शुल्क अधिनियम 1953 में जो बना था उस में वित्त मंत्री जो संशोधन लाए हैं उस का मैं विरोध करता हूँ। परन्तु साथ में धन्यवाद भी देना चाहता हूँ कि 29-30 वर्ष के बाद क्यों न हो, इस प्रकार का एक अमेंडमेंट वह लाए हैं।

प्राइस इन्डेक्स की बात दीमाग में आती है। 29 वर्ष पहले सन् 1953 में जमीन जायदाद मकानों की जो कीमतें थीं और आज जो कीमतें हैं उस के बारे में विशेष कहने की आवश्यकता नहीं है। सन् 1980 में काश्मीर विधान सभा में एक बिल लाया गया था। उस बिल में यह कहा गया था... (व्यवधान)... उस बिल में जो 2 लाख के ऊपर की जायदाद थी उनके के लिए विशेष कर लगाने का प्रावधान किया गया था। बहुत साफ बात हो जाती है सन् 53 और सन् 70

के बीच की इस अवधि में, 17 साल में, काश्मीर शासन ने कम से कम एक बात मानी थी कि मकानों और जायदादों की कीमत कम से कम चौगुनी हो गई है। अब मैं काश्मीर का उल्लेख करता हूँ तो एक बात ध्यान में रखनी चाहिए कि धारा 370 के तहत भारत का कोई भी नागरिक जम्मू काश्मीर में कोई जायदाद नहीं खरीद सकता है। इस का बहुत सीधा सा मतलब यह होता है कि जम्मू-काश्मीर में जो जायदाद है उनकी कीमतें भारत के दूसरे प्रदेशों के अनुपात में बहुत कम बढ़ी थीं। कहने का तात्पर्य यह है कि आज 20 वर्ष के बाद वह एक रुपये की कीमत जो 1953 में थी वह आज दस पैसे से भी कम हो गई है। इस का मतलब यह है कि उस समय का पचास हजार रुपया आज पांच लाख रुपये के बराबर या उस से भी ज्यादा होगा और इसलिए मैं चाहूंगा कि जब इस प्रकार से एक संशोधन पेश करने जा रहे हैं तो हम को इस बात पर विचार करना चाहिए कि प्राइस इन्डेक्स को दिमाग में रखते हुए हम उस डेढ़ लाख रुपये की रकम में परिवर्तन लाएं जिस से ऐसा लगे कि छोटी जायदाद वालों के साथ न्याय हुआ है।

मैं एक बात और कहना चाहता हूँ। जब आर्थिक मामलों में कोई बिल हम लाते हैं तो एक बात और विचार करनी पड़ती है कि आजकल राग चाहे सदन में हों चाहे सदन के बाहर हों, सारे भारतवर्ष में भ्रष्टाचार की बात की जाती है जो सदाचार के रूप में आजकल जाना जाता है। जब इस प्रकार का कोई आर्थिक विधेयक ला रहे हैं तो हम प्रयास यह करें कि उस में इस प्रकार का परिवर्तन लाएं जिस में भ्रष्टाचार का मौका कम मिले। यह आवश्यक होता है। मध्य प्रदेश का एक उदाहरण है, मध्य प्रदेश में चुंगी कर कुछ वर्ष पहले समाप्त कर दिया गया। जब यह चुंगी कर था तो यह स्थिति थी मध्य प्रदेश में कि बहुत मामूली अदना सा चुंगी विभाग का कर्मचारी चाहे वह मुकद्दम होता था चाहे मूह-रिंर होता था, साल भर के अन्दर पांच सात लाख की जायदाद बना लेता था।

[श्री बाबूराव परंजपे]

मैं जब भूष्ठाचार की बात कर रहा हूँ तो आप को इस पहलू पर भी विचार करना होगा जब आप यह एमंडमेंट ला रहे हैं। इस में आप को इस पर भी विचार करना होगा कि आखिर यह जो एस्टेट ड्यूटी आप को इकट्ठा करनी पड़ती है, तो इसको इकट्ठा करने पर शासकीय मशीनरी पर आप का क्या खर्च होता है और उस के रिटर्न में हम को क्या मिलता है। जैसा अभी हमारे एक मित्र ने कहा कि कई करोड़ रुपया कर बकाया रह जाता है और इस से भी भूष्ठाचार बहुत अधिक बढ़ता है।

तो मैं मंत्री जी से पुनः निवेदन करूंगा कि सन् 1953 के भावों और सन् 1982 के भावों के बीच में जो फासला है, उस सब पर विचार कर के यह जो डेढ़ लाख रुपये तक इस को बढ़ाने की बात है, उसी हिसाब से इस लिमिट को बढ़ाया जाए और भूष्ठाचार अगर पूरा आप समाप्त नहीं कर सकते हैं तो भूष्ठाचार को कम से कम करने के लिए सरकार विचार करे और कोई एमंडमेंट इस संबंध में लाए।

इन शब्दों के साथ मैं अपनी बात समाप्त करता हूँ और मुझे विश्वास है कि उपाध्यक्ष महोदय को मुझ से कोई शिकायत नहीं होगी कि मैंने ज्यादा समय लिया है।

SHRI BAPUHAHEB PARULEKAR (Ratnagiri): Mr. Deputy-Speaker, Sir, this Bill has been brought with the object that the values of property have appreciated. Therefore, the Government have felt that the limit of Rs. 50,000 should be increased to Rs. 1,50,000 for a total exemption of the property from the clutches of the Estate Duty Act.

Sir, the reasoning seems to be reasonable. But, the point which I would like to stress is this. Why should not the Minister apply the same principle to the poorest of the poor in our country? When

we say that there is a price rise, a proportionate increase in pay, wages/salaries should be given to all the people. The only objective that is applicable to this reasoning, I believe, would be this. It is said that you are applying this principle of escalation of price for exemption from the tax only to the estate holders. You do not apply this to other classes who deserve the assistance more at the hands of the law-makers. I would, therefore, request the hon. Minister to consider this objection to the principle which is enunciated in this Bill and let the Government take all steps to give relief to the poor people of this country. They should see whether proportionate benefits due to the increase of price index can be given to these people.

My only objection to this Bill is that this measure has been brought in by way of a piecemeal legislation. Many times it has been suggested—the hon. ex-Finance Minister, Shri Venkataraman, has also said this on the floor of the House—that it is necessary to rationalise and simplify all the tax laws. Many recommendations/suggestions have been made by various Committees since 1971. We had the Wanchoo Committee, the Jha Committee, the Choksi Committee and it is reported that they have made various recommendations. But, the legislative action to implement them unfortunately has not been taken.

In 1981, it is reported that Government have decided to appoint an official Committee headed by the Chairman of the Central Board of Direct Taxes for simplification of all the taxes and to suggest amendments. I would like to know from him what happened to that. If, in fact, the Committee is working and its recommendations are to be made, why is it necessary for the minister to hurry up and bring this piece of legislation?

Sir, the P.A.C. report was laid on the table of the House on 31-3-82. They recommended that all the tax laws, especially, the direct tax legislation, should be simplified or rationalised. Now, as Mr. Daga said Government pays two-hoots to the recommendations made by

the various Committees. Am I to take it that you have ignored the recommendations made by the PAC saying that the Direct Tax Laws should be rationalised and simplified? If not, I would like to know as to what steps Government propose to take to implement those recommendations of the PAC. I may also endorse the submission made by Mr. Jagannath Rao to the extent that Choksi Committee recommended unanimously that the price of self-occupied houses should be frozen. If we take into consideration this recommendation of the Choksi Committee it would not be necessary to increase this limit from Rs. 50,000 to Rs. 1,00,000 or Rs. 1,50,000 regarding which there is a dispute. This suggestion has been accepted and accordingly Section 7(3) of the Wealth Tax was amended and the principal value was Paged at 1972-73 value. If you accept this recommendation for the purpose of Wealth Tax why don't you accept the same suggestion for the purpose of Estate Duty? It is also suggested that for the properties acquired after 1972-73 its valuation at the first acquisition should be accepted as permanent value for the purpose of Wealth Tax. May I ask the hon. Minister of State for Finance as to why you are not accepting it for the purpose of Estate Duty and thus making discrimination between Wealth Tax and Estate Duty? The unfortunate part is if I am assessed for Wealth Tax in the month of March valuation would be made on the basis of value of property of at 1972-73 level but if I die in the next month the property will be valued at the market value on the date of death. I don't understand this disparity in these two legislations. I would therefore, request the hon. Minister to see as to whether this disparity in these two Acts could be removed.

Secondly, you are increasing these taxes but have you given a thought as to what amount we are spending on the tax collection? We have very interesting data. In the year 1977-78 we spent Rs. 45 crores as expenditure on collection and it comes to 5.73 per cent; in 1978-79 we spent Rs. 49.50 crores and it comes to 9.81 per cent. In 1981-82 we spent Rs.

59.10 crores which came to 14.52 per cent but at the same have Government taken into consideration the ratio of collection of these taxes which is far below in the corresponding years, viz., 3.32, 5.11 and 12.22 respectively? So, I would like to ask the hon. Minister as to whether any steps have been taken to reduce the expenses for collection of the tax and, if not, what steps Government propose to take in this connection. If proper steps are taken it is not necessary to increase the ratio of taxation.

The third point to which I wish to make a reference is relating to the suggestion which Mr. Daga made. Thousands and thousands of cases are pending. Every year the arrears of cases are mounting up. What is the solution to this? The solution has been suggested long ago, by a retired judge of the Supreme Court. The suggestion was the establishment of a Central Tax Court, to deal exclusively with litigation under the tax laws'. That recommendation was made to the Government long ago. I do not know as to what steps the Government have taken to establish such a Central Tax Court. If this Court is established then much of the burden will be removed from the ordinary courts and the cases can be decided expeditiously. Such Courts shall also provide uniformity in decisions. For want of such Court at present, we have got different decisions in different States. Finally one has to go to Supreme Court to take the final decision. Therefore, I feel that this step would help in the speedy disposal of thousands of cases which are at present pending in our courts. I would like to know from the Government whether they are prepared to accept this suggestion from an experienced person who has served not only as a High Court Judge, but as a Supreme Court Judge and whose judgments are well-known.

My fourth point is this: References were made by other colleagues regarding the appreciation of the value of the property. In view of the escalation of the prices of Estates and de-valuation of rupee, it is

[Shri Bapusaheb Parulekar]

necessary to increase this particular limit. Even this limit of 1.5 lakhs is not sufficient. If we take into consideration prices in Delhi, the position is this: I got this information from the Reference Section. In the year 1964 the price of gold of 10 grammes was Rs. 108. Today it is Rs. 1400. The price of land per sq. yard in Delhi in 1964 was Rs. 50 and now it is Rs. 1,000. Taking into consideration this aspect of the matter, I feel that the person who is going to be hit if proper measures are not taken will be the common man. In Bombay, for example, one bed room flat costs Rs. 2 lakhs. An ordinary employee or junior officer or clerk is the owner of such flat. If unfortunately the person dies the survivor has to bear the burden of earning money and compensate the earning which the deceased was earning. If the Government feels that in three generations all the property of the person should be liquidated and the person surviving has to go in the streets as a pauper, I have nothing to say on that.

I am unable to agree with the views expressed by my colleague Mr. Ram Vilas Paswan. In my opinion this law does not hit the poor, this law does not support the rich, but this law hits hard the common man and the middle class people.

Therefore, I feel, Sir, that Government should immediately consider and take steps whether these limits should be extended.

At the same time I would like to urge upon the Minister the need to consider and accept my amendments—there are two amendments which I have given. I respectfully like to point out that there are some more cases which need total exemption from Estate Duty.

If a person donates his entire Estate by way of creating a trust for the purpose of benefit of weaker sections, for the purpose of development of education or development of medical science etc., such donation should be totally exempted from the clutches of Estate Duty. For example, at present I have a case with me. A person died issueless leaving crores of rupees in the hands of a stranger through a will. The stranger does not want to have that

property; he wants to donate the entire property for purposes of education, medicine, for upliftment of poor and weaker sections, by creating a Trust. Now, at present, for Rs. 1 crore, Rs. 86 lakhs is the Estate Duty. As compared to the total revenue of the Government that Estate Duty which would amount to Rs. 86 lakhs is negligible. But if that money is made available for public cause, for upliftment of weaker sections etc. Government should consider exempting such cases from Estate Duty. This is my respectful submission on this point. There is the second amendment which I have given. Sir, I do not know whether you will give me sufficient time to speak at that stage. I have given an amendment saying that if a person dies leaving a small family, consisting of 2 or 3 children, then, in order to give incentive to family planning, the Estate of such a person should be exempted from Estate Duty. This would promote the cause of Family Planning and is in support of the 20-point programme of the Prime Minister. I feel that my friends would welcome such a step.

With these suggestions, I generally support the Bill. I wish to emphasise what I said in the beginning viz., that this principle of giving benefit because of price-rise to these sections having property, should also be made available to the poorest of the poor by increasing his wages proportionately to the rise in the price index.

श्री रामेश्वर नीखरा (होशंगाबाद) :
एस्टेट ड्यूटी एमंडमेंट बिल जो रखा गया है इसका मैं समर्थन करता हूँ। इस में इस ड्यूटी की सीमा को पचास हजार से बढ़ा के डेढ़ लाख करने की बात कही गई है। इस बिल को लाने के लिए मंत्री महोदय और सरकार बधाई की पात्र है।

पिछले कई दिनों से हमारी सरकार निम्न मध्य वर्ग के लोगों को राहत पहुंचाने का काम कर रही है। उसी की यह एक और कड़ी है। एस्टीमेट्स कमिटी ने 19 फरवरी 1982 को पेश की गई अपनी रिपोर्ट में इस सीमा को ढाई लाख करने का सुझाव दिया था। 1953 में जो कीमतें थीं और आज जो हैं उनको देखते हुए निम्न मध्य वर्ग के लोगों को जो

राहत पहुँचाने का काम इस में किया गया है वह पूरी तरह से पूरा नहीं होता है। कम से कम एस्टीमेट्स कमिटी ने जिस में सभी दलों के सदस्य रहते हैं जो यह सुझाव दिया था कि इस सीमा को बढ़ा कर ढाई लाख कर दिया जाना चाहिए, उसकी तो आपको मान लेना चाहिए था। मैं आशा करता हूँ कि उसके सुझाव को मान कर इस सीमा को ढाई लाख करने का आप कष्ट करेंगे।

विरोधी दल के जो माननीय सदस्य हैं चाहे वे मार्क्सवादी कम्युनिस्ट पार्टी के हों, कम्युनिस्ट पार्टी के हों या लोक दल के हों उनका कार्य तो केवल विरोध करना है। बिना सोचे समझे वे हर चीज का विरोध करने लग जाते हैं। प्रजातंत्र के सब सुख और सुविधायों वे भोग रहे हैं। प्रजातंत्र के माध्यम से वे जीत कर आते हैं और यहाँ बैठ कर रूस और चीन की बातें करते हैं। उनके विरोध का कोई मतलब नहीं होता है। श्री राम विलाम पासवान ने कहा है कि इससे गरीब लोगों को कोई लाभ नहीं होगा, उनको नुकसान होगा और गरीबों की बात यह सरकार नहीं सोच रही है। क्या वह भूल गए हैं कि उनके नेता चौधरी चरण सिंह ने लैंड सीलिंग एक्ट का विरोध किया था, वह जब वित्त मंत्री थे तो वह टैक्स पर टैक्स लगाते चले गए थे? क्या वह भूल गए हैं कि जब लोक दल की सरकार थी तब उन्होंने क्या किया था जिस को आज भी यह सरकार भुगत रही है, पूरा देश भुगत रहा है। सत्ता में हों तो एक बात और जब बाहर हों तो दूसरी बात करना ठीक नहीं है। इस वास्ते उनकी तात का कोई महत्व नहीं है। किसान जिस के पास दस एकड़ भूमि है वह भी एक डेढ़ लाख की हो जाती है, छोटा सा मकान होता है वह भी एक लाख का हो जाता है, चौराहे पर पान की दुकान की कीमत डेढ़ लाख हो जाती है, कस्बे या छोटे शहर में मकान है तो वह भी इतनी कीमत का हो जाता है। इस बिल के माध्यम से सरकार ने निम्न मध्यम वर्ग के लोगों को राहत पहुँचाने का काम किया है और मैं चाहता हूँ कि इसकी सीमा

बढ़ा कर ढाई लाख करने की भी वह कृपा करें और किसान की जमीन और मकान वाँ एस्टेट ड्यूटी से एग्जैम्प्ट करें।

श्री रामावतार शास्त्री (पटना): मैं इस विधेयक का विरोध करता हूँ जोकि विरोधी दल के कुछ मित्रों ने इसका समर्थन किया है। ऐसा मैं इसलिए कर रहा हूँ कि हमारी धारणा रही है कि भारत में एक दड़ी संख्या में लोग यह मानते हैं कि यह सरकार पूँजीपतियों, जमींदारों और धनी लोगों के हित में काम करती है। इस विधेयक के जरिये यह साबित होता है कि सचमुच में इस सरकार का उद्देश्य यह है कि नाम तो लो गरीब लोगों का, बात तो गरीबी मिटाने की करा, बेकारी मिटाने की करा लेकिन काम करा जो धनी तबके के लोग हैं उनके हित में। यही इस बिल की मूल मंशा है।

इस बिल में आप सीमा को बढ़ा कर पचास हजार से डेढ़ लाख कर रहे हैं और उसको सम्पदा शुल्क से मुक्त करना चाहते हैं। पहले आपने पचास हजार की सम्पदा को इससे मुक्त रखा हुआ था लेकिन अब अवमुल्यन के नाम पर उसको आप डेढ़ लाख रूपया करना चाहते हैं। रूपए की कीमत घट गई है, मुद्रा प्रसार हो गया है इसलिये इसमें बढ़ती होनी चाहिए, यही आपकी मांग है। और इस नाम पर उनको जो गर गए उनके वारिसों के लिए इतनी आपको चिन्ता है। लेकिन राज लाखों करोड़ों जो जिन्दा हैं और मर रहे हैं उनके लिए आपको चिन्ता नहीं है, या बहुत कम है। इस बिल से मैं इसी नतीजे पर पहुँचता हूँ। अगर आपकी नीति यह होती कि इतनी आम-दनी वालों को एस्टेट ड्यूटी से छोड़ते हैं तो जो गौकरी पेशा लोग हैं उन पर भी टैक्स कम करें। तब मैं रामभता कि आपकी मंशा ठीक है। लेकिन उनके लिये तो कुछ नहीं करते हैं। उल्टे राज टैक्स बढ़ा रहे हैं जिसकी चोट गरीब और निम्न मध्यम वर्ग पर पड़ती है, किसानों और मजदूरों पर पड़ती है। महंगाई बढ़

[श्री रामावतार शास्त्री]

गई। अभी एक तारांकित सवाल नं. 246 का जवाब मिला जो औषधियों के मूल्यों में वृद्धि के बारे में है जिसमें कहा गया कि दवाओं पर 1979-80 में 135.2 प्रतिशत कीमत बढ़ी थी। तमाग चीजों पर, उपभोग की सामग्रियों पर 217.6 प्रतिशत कीमत बढ़ी। 1980-81 में दवाओं पर 137.5 प्रतिशत और अन्य सामग्रियों पर 275.1 प्रतिशत कीमत बढ़ी। फिर 1981-82 में 151.6 प्रतिशत और अन्य सामग्रियों पर 280.4 प्रतिशत। यह आपकी फिगर है जो आज आपने दी है। इनका क्या अर्थ निकलता है? जिन लोगों को एस्टेट ड्यूटी से छूट मिली है उनकी तादाद कम है आम जनता की तुलना में। किसानों, मजदूरों की तादाद ज्यादा है, इसलिए उनके लिये दवाओं और अन्य चीजों में इतनी कीमत बढ़ी है। तो इसकी चोट किस पर पड़ती है? गरीबों पर। मैंने नहीं सुना कि आपने उनके करों में कमी की हो। धनी लोगों का तो टैक्स कम कर दिया, चाहे वह डैथ ड्यूटी हो, वैलथ टैक्स हो या एस्टेट ड्यूटी हो। कहा गया कीमत बढ़ गई इसलिए राहत दे रहे हैं। अगर ऐसा ही है तो विशाल जनता को क्यों नहीं राहत देते?

अभी पूरे देश में स्टील के मजदूर, कायला खानों, विजली कम्पनियों के मजदूर, अध्यापक सारे लोग मांग कर रहे हैं कि महंगाई बढ़ गई है हमारे वेज में रिवीजन होना चाहिये। लेकिन उसकी लिए आपके पास पैसा नहीं है। बातें होती हैं और टूट जाती हैं। मजदूरों की सरकार से मैनेजमेंट के बीच में बात होती है, लेकिन मामला खत्म हो जाता है। तो उनका भी तो आपको ध्यान रखना चाहिए। लेकिन उनके लिए कोई ध्यान नहीं है। जो पैसे वाले मरगें उनके वारिसों का ध्यान रख कर आपने इस बिल को प्रस्तुत किया है। जनता पाटी भले ही इसका समर्थन करे,

लेकिन हम नहीं कर सकते इसलिए कि यह धनी लोगों को प्रक्षय देने वाला विधेयक है। इसलिए मैं इसका विरोध करता हूँ।

16 hrs.

SHRI XAVIER ARAKAL (Ernakulam): The debate on this Bill was highly useful. It was highly enriched by the speeches of hon. Members like Mr. Parulekar, Mr. Jagannatha Rao and Mrs. Brar. So, I am not going to speak about the principles or problems involved in this Estate Duty (Amendment) Bill as such.

When the original Bill of 1952 was introduced, it had two objects; one was to prevent concentration of wealth, and the other to reduce inequalities in the distribution of wealth. Therefore, it is natural to pose a question: how far have we achieved them? How far was the earlier Act benefited by measures taken under the policy of socialistic pattern of society?

One problem which has been highlighted in this debate, is about Article 252 of the Constitution. It speaks about the following:

"Power of Parliament to legislate for two or more States by consent and adoption of such legislation by any other State....."

Again, entry 87 of Union List speaks about "Estate Duty in respect of property other than agricultural land." Entry 49 in the State List speaks about "Taxes on land and buildings". Therefore, I put a question yesterday to our friend Mr. Chakraborty: "How far has West Bengal implemented this Act, i.e., in the matter of bringing in agricultural land in that State within the ambit of this Act?" Unfortunately, the reply given by him was very amusing. He said—I quote:

"So far as this duty is concerned, in West Bengal we have given concessions to the marginal farmers, to the middle farmers, and not to the rich farmers."

16.02 hrs.

[SHRI CHARANJIT YADAV *in the Chair*]

It is a very strange answer received from the hon. Member. That has prompted me to say something about it to-day. The First Schedule originally had 17 States; now in the new clause 2B, there is reference only to a few States. An important question now arises, *viz.*, how far is this enactment going to be implemented in the other States?

The second point is that in the Second Schedule, the rates now mentioned are fantastic. Originally, it was only 4 per cent on Rs. 50,000/-; now it has gone up to 10 per cent. Then the next slab is Rs. 5,000/- plus 15 per cent. Thereafter the next slab will be Rs. 27,500/- plus 25 per cent. Therefore, the question arises; how many people are going to benefit by this Bill?

All of us have to die; but after our deaths, we will be bequeathing the problem to our heirs. There will not be much left to them.

SHRI SATYASADHAN CHAKRABORTY (Calcutta South): Now they have to stand on their own legs.

SHRI XAVIER ARAKAL: I feel you should do it in West Bengal. I had put a question to you yesterday; and I have read out your answer. Why don't you implement it? You were criticizing Government's policy left and right. I don't want to say anything more about it.

I would like to know from the Minister: "Are you going to bring forward a comprehensive Bill?" Many suggestions have been given by hon. Members; to incorporate many of those suggestions, are you going to bring in a comprehensive Bill?

My two submissions are: (1) it is imperative that we have a comprehensive Bill; and (2) the slabs which you have given here will be taking out a lot of mo-

ney. From 10 per cent it has gone up to 25 per cent and 30 per cent, in addition to lump sum payments. These rates should be reduced.

Another point is this. In Section 33, there are 17 exemptions given. Have you taken into consideration this enhanced valuation to Section 33? You have not extended the benefits to Section 33—for example, the contributions towards charity, etc. So, I would like to know from the Minister: "Are you going to incorporate the same principle in Section 33 wherein you have enumerated exemptions; if so, how much, and which are the areas?" These are my few suggestions. This amending Bill having five aspects is welcome and is a step in the right direction, and towards a good procedure. I welcome it.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SAWAI SINGH SISODIA): Mr. Chairman, as many as 11 hon. members have participated in the debate; and I am very much thankful to all of them for giving practical suggestions and highlighting other aspects of the Act here. The Bill which is before the House is very simple and short. In the beginning, I started with this assumption that this Bill will be welcomed by both sides of the House, but I was surprised—it was not unusual; it was usual on the part of my friend, Shri Chakraborty—that while initiating the debate, he opposed the Bill on the main ground and raised his voice by saying that this Government is coming forward with measures which are against its commitment of socialist society and it does not mean what it says. It is totally wrong. This Government believes in achieving the goal of socialist society and it sincerely and honestly wants to implement whatever it has committed before the nation; and I will very earnestly request that the 20-point programme which is directly meant for the benefit of the weaker-sections of the society in our country is a revolutionary commitment to the nation; and I don't think in the history of the world there will be any other democratic country

[Shri Sawai Singh Sisodia]

which has ever committed to the nation for the fulfilment of this type of programme.

SHRI SATYASADHAN CHAKRABORTY: Very poor knowledge of the history!

SHRI SAWAI SINGH SISODIA: You can say whatever you like; nobdoy can stop you.

SHRI SATYASADHAN CHAKRABORTY: Very poor knowledge of history—no country in the world.

SHRI SAWAI SINGH SISODIA: Yes, no democratic country in the world except India. I was also surprised that my friend, Shri Chakraborty has forgotten that whatever measures the Government has brought forward in the House have been recommended by the Estimates Committee which also had two hon. members, Mr. M. M. Lawrence and Mr. Ajit Kumar Saha—I think he will now remember that his own party members like Shri Chitta Basu—they have unanimously recommended that not only from Rs. 50,000 to Rs. 1,50,000 but also from Rs. 50,000 it must be raised to Rs. 2-1/2 lakhs. Therefore, his other party men are recommending and the requesting the Government and putting their suggestions before the Government. But when the Government comes before the House for implementing all those suggestions and recommendations, the member comes forward and opposes it. I don't think I should say something more on this. What is the value of this opposition and what knowledge and strength he has behind that, he has to decide himself.

SHRI SATYASADHAN CHAKRABORTY: See how democratically are we functioning?

SHRI SAWAI SINGH SISODIA: The debate has gone beyond the scope of the amending Bill which is before the House

and the hon. Deputy-Speaker, when he was in the Chair, rightly remarked that we were heading towards a general debate. You might have also heard that the whole Act, this Estate Duty Act and other measures connected with the different duties have been criticised, suggestions have been given, but I would like to remind the House that according to Article 252 of the Constitution we cannot consider at this stage other recommendations, other amending measures, which have not been recommended at least by two different States of our country through their Legislatures. Therefore, I would like to request that this debate and my reply should also be confined to the short and simple measure which is before the House that we have brought and this is a commitment of the Finance Minister made before the House in his Budget speech of 1981-82, that a measure will be brought before the House for raising the exemption limit from Rs. 50,000 to Rs. 1,50,000 and the other amendments there which are being considered by the House. But there are some very important suggestions and points raised by the hon. Members. I will be very brief but it will be necessary to make the position clear that I place the viewpoint of the Government before the House.

Some figures have been quoted by my friends Mr. Daga and Mr. Parulekar and other hon. Members; and they wanted to know why so many cases were pending. They said that the disposal was not satisfactory and the expenditure incurred on collecting this tax was very high and was objectionable. This is not the actual position. I do realise that the cases are pending and the number of pending cases is very big. But you should see the disposals also and compare them with the disposals. In 1977-78 nearly 40,000 cases were decided. So was the case in 1978-79 when more than 37,000 were decided; in 1979-80 32,000 cases were decided; in 1980-81 also 32,000 cases were decided and in 1981-82 36,000 cases were decided. This is a regular process. Cases are disposed of, new cases are initiated, and therefore if you only see the number of cases disposed of we do

realise that it is not that only cases are filed, cases are initiated, but it is a regular process, new cases come up, disposals are there and the pending cases will also be there. But the Department is quite alert and we are monitoring them. We are fixing targets for the disposal and we are also quite anxious and alert that so many cases should not be kept pending. But there are practical difficulties. Adjournments are being sought; other documents which are necessary for the disposal of the cases are not produced by the parties and therefore we get the figures of pending cases. I do not want to take the time of the House, but the number of pending cases goes on increasing. Therefore, if the litigants are concerned about it, and if they themselves are very anxious to speed up the disposal, to have a quick disposal, they have to come forward with the necessary information, the evidence, documents for the disposal of the cases and I think we will try our utmost to see that these pending cases are disposed of as early as possible.

Regarding the expenditure on the collection of Estate Duty, the figures are like this:

	Gross collection Rs. in crores	Expenditure Rs. in crores
1978-79	13.08	1.01
1979-80	14.05	1.05
1980-81	16.31	1.21

Therefore it is not correct to say that the percentage of expenditure is rising and the Government is not taking care to minimise the expenditure. Either for collecting this tax or the other taxes the Government is quite conscious that the expenditure should not go on rising.

Many hon. Members have given suggestions for improvement in the original Act, other chapters and clauses the process of valuation, limitation and producing of evidence and so on. In this connection I will like to tell the House that

the Government is considering to bring forward before the House a Bill which will include the simplified procedures and rationalisation of estate duty in the light of the recommendations made by the Jha Commission, the suggestions made by the hon. Members to raise the monetary limit of various exemptions, the suggestions made by various committees and commissions appointed by the Finance Ministry. At present, the point for consideration is very short and simple, which I have already stated.

One important point was raised by Shri Jagannath Rao. He asked whether the same rule for house valuation will apply as is applicable for wealth tax. In this connection I may say that this principle will be applicable only in respect of one house. Where an assessee owns more than one house, the other houses under the Estate Duty Act will be valued according to the market rate on the date of death. However under the Wealth Tax Act such other houses are valued under the special rule which gives a concessional value.

As I have already stated, there is no committee of officials. This work has been entrusted to the Jha Commission. They are examining all the suggestions for amending the direct taxes Acts.

Regarding Mr. Daga's objection that the rules were not placed before both the Houses of Parliament and that the Subordinate Legislation Committee has raised certain objections, I may say that under section 85(3) of the Estate Duty Act, all rules made under that Act are required to be laid before both the Houses of Parliament as soon as they are made. The Committee on Subordinate Legislation have recommended that all such provisions should be brought in line with a model clause given by them. We have given an assurance that when we next amend the Estate Duty Act, this Provision will be prepared according to the model clause.

An important point was raised whether this will apply to small houses in villages also. In this connection, I may state that in addition to the various exemptions

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available under the Estate Duty Act, the value of a house used for residential purpose is exempt upto Rs. 1 lakh where the house is situated in a place with a population exceeding 10,000. If it is situated in a place with a population of 10,000 or less, the value of the house is fully exempt without any limitation.

PROF. MADHU DANDAVATE: There will be exemption if the population is more?

SHRI SAWAI SINGH SISODIA: If the population is less than 10,000, then there is no question of levying tax on the house itself; it is total exemption.

SHRI C. T. DHANDAPANI: Now even in major panchayats the population is 50,000.

SHRI SAWAI SINGH SISODIA: I think I have covered all the important points raised. The other suggestions and recommendations will be considered at the time when the comprehensive Bill is brought before the House.

AN HON. MEMBER: When?

SHRI SAWAI SINGH SISODIA: As soon as possible.

MR. CHAIRMAN: The question is:

"That the Bill further to amend the Estate Duty Act, 1953, be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: We will now take up clause by clause consideration.

The question is:

"That clauses 2 and 3 stand part of the Bill".

The motion was adopted.

* Clauses 2 and 3 were added to the Bill.

Clause 4. Amendment of section 33

SHRI BAPUSAHEB PARULEKAR: I beg to move:

Page 2, line 25,—

after sub-section (1), insert—

'(i) after clause (a), the following clause shall be inserted, namely:—

"(aa) Property donated by the deceased by creating a public trust for educational purposes or for medical purposes or for uplift of weaker sections; (ii)," (1)

Page 2,—

after line 32, insert—

'(ii) after clause (o), the following clause shall be inserted, namely:—

"(oo) If the deceased leaves a small family of less than three children;" (2)

MR. CHAIRMAN: I will now put amendment Nos. 1 and 2 to the vote of the House.

Amendments Nos. 1 and 2 were put and negatived.

MR. CHAIRMAN: The question is:

"That clause 4 stand part of the Bill."

The motion was adopted.

Clause 4 was added to the Bill.

Clause 5 was added to the Bill.

Clause 6.—Amendment of Second Schedule

SHRI T. R. SHAMANNA: I beg to move:

Page 3,—

after line 44, insert—

"Provided that if the deceased had unmarried daughters and sons studying in schools and colleges, deduction of Rs. 2,000 for each daughter to be married and Rs. 1,500

for each son and daughter studying in schools or colleges shall be allowed but the total deduction shall not exceed the total payable estate duty." (13)

The Estate Duty (Amendment) Bill gives some relief and, therefore, to that extent only the Bill is welcome. Though the amendment that has been given by me is symbolic it carries some weight. Therefore, I wish to say a few words about it.

Taxation in our country is the highest as compared to the taxation in developed and developing countries of the world. We have to tackle it now very carefully. We have reached the saturation point. Therefore, Government must think how to effectively collect all the available taxes judiciously. Whatever amount is realised, that should be spent more usefully.

I would strongly urge upon the Government that it is not an advisable time to put more taxes now. On property worth Rs. 20 lakhs, Rs. 8,40,000 is to be paid as tax. Since the taxes are heavy, naturally ways would be found to evade tax. There are some clever people who will do so without infringing the law. There are some unscrupulous people or un-social elements too who do so.

Take for instance my case. I have seven children. Keeping in view the duty that will be payable, I have gifted my property to sons and daughters. Now I need not pay the Wealth Tax they need not pay estate duty after I die. Like that there are other methods to evade the taxes.

Do not tax more but collect it in an effective manner so as to get whatever is legitimately due. At the same time spend money on those things which are absolutely necessary. Do not spend money without proper thinking.

I want to bring to your kind notice one case. A lady lost her husband soon after her marriage. She earned some money. She married for the second time. The second husband also died. She had got two daughters. They grew up. She had to perform the marriage of the first daughter and she had also to give Rs. 1,60,000 to get a seat for the second daughter in the medical college. For the

marriage of her first daughter she had to pay a heavy dowry as demanded by the parents of the bridegroom. The lady had a plot which she had bought for Rs. 1 lakh. She actually sold it for Rs. 11,50,000 but the papers for sale were registered at Rs. 5,00,000. Registration fee, etc., on amount worth Rs. 6 lakhs is a loss to the Government. What I mean to say is we have to see the pitiable condition of the family. Knowing full well that it was a cheating to the Government, keeping the condition of the family in view, I had to keep quite.

The only best way is to collect taxes effectively. If it is done Government can realise enough amount of money. Recently when we went to Germany, I was told that the taxes were not many. They collect taxes at sources. By doing so, they collect a large sums of money without irritating the assessee. But we tax heavily at the State level, local-self government level and at the Central level. These are very hard to bear by the poor people. It is a question of those middle class people who are hit hard by this taxation. In this connection, permit me to say a few words. Every year, the Government gives D.A. to its employees, and organised labours also get D.A. The organised labours and the Government servants will not be more than 20 or 25 per cent of the population whereas the peasants and others who comprise 80 per cent and who live in villages who have fixed income, do not get any additional D.A. But at the same time, they have to pay the higher price. Therefore, instead of paying D.A., the prices should be brought down so that not only Government employees and organised labours benefit but everybody benefits. Unless and until we bring down the prices, it is not possible for us to bring peace or happiness to the people. Therefore, the first and foremost duty of the Government is to see that prices are brought down.

I would like to say a few words about the widows. Instead of quoting law, one or two instances I will give. There was an accident between Pune-Bangalore road and a family of four was in the car. The father and one son died. Another son's

[Shri F. R. Shamanna]

brain was affected. That boy was in coma for 4 years. What the poor lady could do for 4 years? He was not taking food, not having any sense. For 4 years, the boy has to be looked after. Their income is low, the family was in great difficulty. In our Hindu society, we find, particularly in all the classes, children are to be married and they have to be educated. The poor lady was hit very hard and there is much difficulty. I therefore urge upon the Government to see that relief is given to the poor widows. Not only that, they are subject to harassment and other difficulties, apart from the worry of educating the children and the marriage of children. Though, it may not be possible for the Government to commit itself now, it is very necessary, particularly in our Indian society, the Government should come all the way to help widows who are in great difficulty. In such cases, wealth tax exemption should be given to a greater extent so that the family may be in a commitment or the education of the children and the marriage of the children. It is all the more difficulty. In such cases, wealth tax exemption. Therefore, in such cases, Government must come to the aid of those people.

I do not want to take much time of the House. What I wish to say is, some rational method is to be found out whereby our tax measures are simple and at the same time efficiently collected.

With regard to valuation, some columns have been given. I quote my own instance. In 1944, I bought a house at the rate of Rs. 250 for 60' x 40', for Rs. 4,500. The same building now costs more than Rs. 2 lakhs. I live there, my children live there. It is unfair if the present market value is to be taken for calculating the wealth tax, which is Rs. 2 lakhs now. It is not just. No addition or improvement has been made in the building. We are getting the same facilities and amenities from the Municipality. To tax forty times the value of the house particularly which is self-occupied by the House owner is very harsh. Therefore, in such cases where the house is not going to be sold and profit made and where

the owner lives in the house itself, the tax should not be levied on such property.

The bringing of these measures piecemeal will not be good. Whenever a measure like this is brought before the House, the usual reply is, "We will bring forward a comprehensive Bill later on." These amendments are being brought piecemeal so frequently that, I do not know, even the law makers will not be able to know what are the various amendments which have been made particularly in the Wealth-tax Act and the Income-tax Act. Every year, they bring about a change, an amendment, and that changing of the Act piecemeal will not do good. Therefore, whatever amendment or change in the Act is to be brought about should be well thought of and brought once and for all.

As I stated, this amendment of mine seeks to give relief to the widows and, at the same time, not to put undue burden on the people. I know the Government cannot commit itself now. So, it is only a symbolic amendment and I just wanted to bring that aspect of the matter to the notice of the Government. I do not press for the amendment.

SHRI SAWAI SINGH SISODIA: This amendment is not acceptable. I would confine my reply only to the amendment moved by the hon. Member. Rule 80(i) of the Rules of Procedure and Conduct of Business in Lok Sabha provides:

"An amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates."

The proposed amendment falls outside the scope of the present Bill and, therefore, it

contravenes the said rule. The proposed amendment cannot also be passed by the Lok Sabha unless the legislatures of at least two States pass resolutions adopting the proposal.

MR. CHAIRMAN: I now put Amendment No. 13 moved by Shri Shamanna to Clause 6 to the vote of the House.

Amendment No. 13 was put and negatived.

MR. CHAIRMAN: The question is:

"That Clause 6 stand part of the Bill"

The motion was adopted.

Clause 6 was added to the Bill.

MR. CHAIRMAN: There is Amendment No. 14 Clause 7 (New) in the name of Shri Shamanna. Is he moving the Amendment?

SHRI T. R. SHAMANNA: I am not moving my Amendment.

MR. CHAIRMAN: The Amendment is not moved.

The question is:

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

The motion was adopted.

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

SHRI SAWAI SINGH SISODIA: Sir, I beg to move:

"That the Bill be passed."

MR. CHAIRMAN: The question is:

"That the Bill be passed."

The motion was adopted.

GOVERNORS (EMOLUMENTS, ALLOWANCES AND PRIVILEGES) BILL

MR. CHAIRMAN: We now take up the next item, the *Governors (Emoluments, Allowances and Privileges) Bill*. Shri Nihar Ranjan Laskar.

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (Shri Nihar Ranjan Laskar): Mr. Chairman, Sir, I beg to move:

"That the Bill to determine the emoluments, allowances and privileges of Governors, be taken into consideration."

The measure is very simple and the purpose is also very limited. So, I do not think that the hon. Members have to say so many things on this measure. In short, I would like to say that article 158(3) of the Constitution provides:

"The Governor shall be entitled without payment of rent to the use of his official residences and shall be also entitled to such emoluments, allowances and privileges....

"as may be determined by Parliament by law and until provision in that behalf is so made, such emoluments, allowances and privileges, as are specified in the Second Schedule of the Constitution."

In the absence of any law enacted by Parliament so far, the allowances and privileges of Governors were first regulated under the *Governors Allowances and Privileges) Order* issued in relation to different States.

The existing GAP Orders relating to allowances and privileges of Governors prescribe limits within which the Governors are entitled to incur expenditure on their official residences and staff etc.

These limits were prescribed a long time back. Over the years, in several cases, on account of the increase in prices, it had become impossible to restrict the expenditure within the limits prescri-