

which add to the incidence of taxation in this country".

Sir, it was not my experience in Kingsway Camp, Delhi only; I have had similar experiences when I go about in my constituency. People turn round and ask me, 'Why is it that you are trying to pass so many Bills which add to the taxation of the people?' They ask me this question.

We are passing taxation measure after taxation measure. In the first place, we are doing so for ideological reasons. In the second place, we are doing so for what I may call the developmental reasons of this country. We have to make a success of our Second Five Year Plan, and other Plans also. We want that we should raise internal resources in order that we should be able to finance those plans very adequately. Naturally, we can do that by means of taxation and other things.

That is a very laudable object. But that object is not explained to persons so well as other things. Every day I get pamphlets, typed material, big bundles of papers—and all the other hon. Members of the Lok Sabha also get that. Sometimes we get them in duplicate copies. In those papers and pamphlets the whole taxation policy of our Government is sought to be interpreted. I thank Shri Bhagat that he sent us a non-technical explanation of the development rebate. It was a good thing that he did so because, after all, we are not technical persons.

But, here is the Estate Duty, the Expenditure Tax, the Wealth Tax and now our Gift Tax Bill. They are all very technical Bills. Of course, they have done something to explain these measures to us in a non-techni-

cal way. But I would say that even that non-technical language is such that it gives us the legal connotations of these measures but it does not give the social implications of them. We want to know what good these measures are going to do and the people do not want to know the legal quibbles that are associated with them. Therefore, I submit that we pass these measures for two reasons. But, what has been the result?

I remember I put a question some years back, during the last Lok Sabha—I put so many questions—about the collection of Estate Duty all over the country

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I sometimes put questions about the collection of estate duty by Sates also. I was always told that the collections were far far below the anticipated sums.

**Mr. Speaker:** Has the hon. Member much to say?

**Shri C. D. Sharma:** Yes, Sir, very much more to say.

**Mr. Speaker:** Then, he may resume his speech tomorrow.

#### PRIVILEGES COMMITTEE

##### SECOND AND THIRD REPORTS

**Sardar Hukam Singh (Bhatinda):** Sir, I beg to lay on the Table the Second Report of the Privileges Committee. I also beg to lay on the Table the Third Report of the Privileges Committee.

17-01 hrs.

*The Lok Sabha then adjourned till Eleven of the Clock on Friday the 25th April, 1958.*