

immediate legislation by the Displaced Persons (Compensation and Rehabilitation) Amendment Ordinance, 1956 (No. 7 of 1956) as required under Rule 89(1) of the Rules of Procedure and Conduct of Business in Lok Sabha. [See Appendix II, annexure No. 29].

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*Administration of Evacuee Property  
(Amendment) Ordinance*

**Shri Mehr Chand Khanna:** Sir, I beg to lay on the Table a copy of the explanatory statement giving reasons for immediate legislation by the Administration of Evacuee Property (Amendment) Ordinance, 1956 (No. 6 of 1956) as required under Rule 89(1) of the Rules of Procedure and Conduct of Business in Lok Sabha. [See Appendix II, annexure No. 30].

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**TERMINAL TAX ON RAILWAY  
PASSENGERS BILL—Concl'd.**

**Mr. Speaker:** The next item on the agenda is "Bills for consideration and passing". Here the States Reorganisation (Amendment) Bill is put as the first item. There is another item, item No. 11, which is, further consideration of the motion moved by Shri Alagesan. Normally, whenever a Bill or a particular resolution is taken up, partly heard and is before the House, that must be given preference over all items of the same category unless the hon. Minister concerned says that there is some urgency for a particular item due to which the other item ought to be superseded. I suppose that procedure will be followed hereafter.

But today I do not find that there is any particular urgency to take up this Bill first. Is Shri Pataskar here so that we may know the urgency for taking up this Bill first?

**The Minister of Law and Minority Affairs (Shri Biswas):** If you will permit me, Sir, I shall move the motion for, consideration on behalf of Shri Pataskar.

**Shri K. K. Basu (Diamond Harbour):** He wants to know the urgency for taking it up.

**Mr. Speaker:** So no arguments stating the urgency have been placed before the House. Therefore, why not we take up the Terminal Tax on Railway Passengers Bill? We shall now take up further consideration of the following motion moved by Shri Alagesan on 16th November, 1956, namely:

"That the Bill to provide for the levy of a terminal tax on passengers carried by railway from or to certain places of pilgrimage or where fairs, melas or exhibitions are held, be taken into consideration."

The hon. Minister may reply.

**The Deputy Minister of Railways and Transport (Shri Alagesan):** Sir, the other day there was a request on behalf of the House that some more information relating to this Bill should be supplied to the House. The information that was sought related to.....

**Mr. Speaker:** I do not mean that I have closed the debate. I looked to this side and nobody stood up. Therefore, I called upon the Minister to reply.

**Shri Ramachandra Reddi (Nellore):** The hon. Minister has circulated a note the other day. A number of amendments have also been given notice of. Therefore, opportunity must be given to Members who have given notice of amendments to speak on them. So far today nobody has been called.

**Mr. Speaker:** I will allow them on clauses.

**Shri M. K. Moitra (Calcutta-North-West):** The consideration stage has not yet passed.

**Mr. Speaker:** Hon. Members who wanted to speak should have risen in their seats. I looked to this side and nobody stood up. The hon. Minister has to reply and therefore I requested him to reply. What is the actual position?

**Shri Ramachandra Reddi:** We were eagerly expecting the hon. Minister to say something more regarding the memorandum which he has supplied

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to the Members. It is not that the hon. Members are unwilling to speak on the subject.

**Mr. Speaker:** The hon. Minister has taken 19 minutes only. Did he close his speech the other day? I think he completed his preliminary remarks the other day.

**Shri Alagesan:** I completed my remarks and also two other hon. Members participated in the debate thereafter. It was they who wanted to have certain further information to be circulated to the House and it was done.

**Mr. Speaker:** When I requested the hon. Minister to reply, why did the hon. Members not stand up? Anyway, I will allow sufficient time to them during the clause-by-clause stage and they may speak on whatever amendment they have given notice of. I have no objection. I shall call upon those hon. Members who have not spoken so far.

**Shri Raghavachari (Penukonda):** The point is that last time, the hon. Members wanted some information to enable them to make their observations during the general consideration of the Bill, and the Minister has supplied certain facts now.

**Mr. Speaker:** Then, why did not any hon. Member get up here?

**Shri Raghavachari:** There was some confusion. You were speaking about Shri Pataskar's Bill.

**Shri K. K. Basu:** Let the request be withdrawn.

**Shri M. K. Moitra:** We were anxious to know what the position was with regard to Shri Pataskar's Bill.

**Mr. Speaker:** That will be taken up after Shri Alagesan's Bill. I would request the hon. Minister to reply later on. Now, are there any hon. Members wishing to participate? I mean of course those who have not yet spoken on this subject.

Some Hon. Members rose.

**Mr. Speaker:** Well, I call upon Shri Ramachandra Reddi.

**Shri Ramachandra Reddi:** Sir, while I welcome this Bill for the levy of a terminal tax with a view to help the municipalities and local boards by way of augmenting their resources to improve the sanitary and other arrangements in their respective localities during festival times, I have got a few suggestions and also a few amendments given notice of. I would like to dwell upon them very briefly.

The note that has been circulated tells us that the cost of collection has been worked out to be 2.7 per cent. of the amount collected. They now want to limit the commission recoverable to the extent of three per cent. I feel that it is a very high percentage and to recover that much amount is not called for at all. That is why I have said in my amendment No. 1 that the collection charges might be limited to one per cent of the total collections. After all, the railway is not going to incur any special expenditure for collection. In all these cases, the additional charge is printed on the ticket itself, and no additional charge will be incurred by them for additional printing on this behalf. I therefore suggest that the percentage should not exceed one per cent. It is needless to say that the railways will not be in anyway adversely affected by reducing the percentage to one per cent.

I may also add that these are occasions which give special advantage to the railway revenues also. The railway revenues are automatically enhanced when melas and festivals are held in certain places and the railways must be thankful to the localities for having organised these festivals, because they will add to the revenues of the railways. I therefore see no reason why a percentage beyond one per cent. should be allowed as collection charges.

Then, in my amendment No. 3, I have suggested that pass and season ticket-holders also must be exempted. Of course, the Government amendment says that free pass-holders

would be exempted. I would also add that the season ticket-holders also should come under this category, because, every season ticket-holder purchases a ticket for three months or so, and if they are going to be assessed afresh for this purpose, every time they get into the train to go to those particular places, they will have to purchase a new or additional ticket to enable them to travel to those places. So, I suggest that my amendment No. 3 might be accepted by the Government.

Taking the schedule into consideration, I suggest a slight alteration. I suggest that there should be a difference between air-conditioned and first-class rates, and therefore, I have given notice of an amendment that first-class should be separated and a different rate should be levied for it. I am afraid that the Government have been under the impression that the first-class rates that prevailed sometime back are the same now. As a matter of fact, sometime back, the difference between the first-class rates and air-conditioned rates was negligible. Now, the air-conditioned rates have been more than double. That of I class. So, commensurate with the reduction in the charges for first-class, which have come into force since some months past, I should think a separate class must be created here since second-class also exists today. As such, I suggest that for first-class the rate should be one rupee in respect of a single ticket and Rs. 2 in respect of a return ticket. This is in modification of the suggestion made by the Government which brackets both air-conditioned and first-class. The first-class of today is not the same as the first-class of some years back and the charges also have come down considerably.

Then, to differentiate between first-class and second-class, I have suggested a rate which comes to twelve annas in respect of a single ticket and Rs. 1-8-0, in respect of a return ticket, in the case of the second-class. So, there is need to reconsider the schedule and amend it in the way I have suggested.

In this connection, I would also suggest that there must be a co-ordination between the State Government and the Central Government in utilising all the funds that are handed over to the local bodies. I am not quite sure that the State Governments are having an effective control over the expenditure of these amounts. It is stated in the note that the railways pass on these amounts directly to the local bodies concerned and in certain cases inform the State Governments. I should think that there must be a proper scrutiny of the expenditure of these amounts and the State Governments also must be held responsible for the proper check up and auditing. As a matter of fact, audit is not the only source of investigation and correction. As such, it is very necessary that the Railway Department, when it passes on its collections to local board, must have some consultation with the State Governments and the State Governments must have some control over the expenditure by these local boards. These suggestions are all simple enough and they might be accepted by the Government. If they deem it necessary, they might by an amendment bring in the State Government also to have a proper check on the administration of the funds handed over to the local boards.

**Shri Raghavachari:** I generally support the arguments of the previous speaker in support of some modifications. I particularly want to stress one thing and that is the schedule of rates proposed is far in excess of the requirements and the conditions in the country. No doubt I may be answered by Government that it is the maximum and we are not always going to levy the maximum. But unfortunately the situation will develop like this. When the Central Government under the legislation has the right to levy a particular rate, the States will go on agitating and pressing for the higher rates to be enforced and the poor travellers will have no option but to pay the whole thing. From the information that is supplied to us I find that except in the case of Kumbh

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Mela where it was Rs. 1-8-0 the highest rate, in the other cases it works out to about 12 annas per higher class or much lower. Therefore I urge that there is no need to have this rate of schedule and that it must be brought down by 50 per cent. Otherwise, when a general power is given to the Central Government by notification to announce that this tax will be levied in respect of almost all conceivable stations, anything may happen. They have only to issue a notification. Therefore, it is very necessary that in the Schedule the maximum must be within the conceivable capacity of the passengers.

Then, my hon. friend Mr. Reddi was saying that there must be some scrutiny over funds by audit and all that. Even now the local boards levy these taxes and they are collected under this head or that head and the expenditure is all audited. But we know what audit the officers of the locality do. Some tenders are called, some vouchers and papers are looked into and all are ticked. That is how the audit is going on now.

Then, there must be some particular items for which this sum must be expended. The details will have to be worked out and they will have to be incorporated in the orders rather than in the Act itself.

The Constitution requires Parliament by law to legislate about terminal tax and the terminal tax should be not only for the journey by rail but by sea and air also. My point is that they might as well have taken the power to tax for air and sea journey also though they need not exercise that power right now. They could have done this here itself rather than having another piece of legislation at a later date.

Then there is one doubt that occurs in my mind about the free zone. They have provided some free zones within particular distances and have stated that persons travelling within a notified area will be exempt. Though they have fixed the limit as 40 miles,

they have further restricted it by saying that it can be reduced by the Central Government. The free zone must be something which is definitely known rather than allowed to be altered and if this is allowed the 40 miles may be reduced to four miles. The free zone must be a fairly convenient and conceivable zone. But you are taking powers to reduce it further. That means, you might make it two miles. So you are practically nullifying it.

Then, you have provided that within a free zone there will be no tax. Suppose, a long distance passenger purchases a ticket up to the stations in the free zone. Then he will get a ticket from the free zone to evade the tax. The only thing is he will have to make arrangements this way for purchase of another ticket. Therefore, there is a possibility of leakage of the tax that you have provided. I examined the Act and I found that there is no provision against this kind of thing. It may go on; it is possible.

**Shri N. R. Muniswamy (Wandiwash):** I am going to make only a very few suggestions. So far as the free zone is concerned, there is bound to be certain losses as the previous speaker has been telling us. If any person has to pass through a locality where terminal tax is collected, he will first get a ticket to the free zone and from there he will proceed to his destination. Now when you have a free zone, persons coming from and going to that place will be exempt from the terminal tax. So, if you have this free zone, it will be made use of for change over though it may involve certain delay and inconvenience them. As my hon. friend was saying, we will have to avoid all free zones. Otherwise, you will have to levy one anna or 1½ annas from those passengers. This will be an additional income to the local boards and the State Governments. So you have altogether to eliminate this free zone from the Act.

Then, clause 4 indicates that the free zone will be for a distance of 40

miles. But the people who go to that particular centre will be seasonal. I do not think that throughout the year pilgrims will go to that place for they cannot afford it. They go only during certain periods. So, if we eliminate it we will be getting a large amount of money and that will be adding to the financial capacity of the local boards as well as the State Government. Therefore, free zones have to be eliminated altogether from this Act.

Then I come to the schedule of rates. I find from the Memorandum that has been circulated that it is nowhere more than 12 annas in the case of first class passengers. Now we have eliminated the first class and have replaced in its place the original second class. Therefore, the difference in fare between the present first class and the air-conditioned class is double. When there is so much difference in fares between the air-conditioned and the first class, we should not have such discriminatory treatment so far as the terminal tax is concerned. So far as the first class is concerned, the change is only in nomenclature. In those days when the original first class was in vogue, there was only a surcharge of  $\frac{1}{4}$  anna per mile for air-conditioned. Now the first class is the original second class. So we have to make certain changes as regards the levy of this tax. So far as the 2:7 per cent. of collection charges from out of the total profits of the terminal taxes, I am opposed in the sense that no additional staff is involved in collecting those additional taxes. The same staff may have to maintain one extra column about the additional terminal tax. It may be that later on action may have to be taken in sending the money to the respective State or Union Government. As it is not going to involve any additional staff, this deduction of the collection charges does not seem to be fair. I may say that the Government of India are discharging their duty towards the people of India and this may come as a contribution from the Railway Ministry and this will add to the financial capacity of the local boards and State Governments.

My hon. friend has suggested that both the seasonal parties and pilgrims go and it is an additional income for the Railways also. There is an additional income for the Railway exchequer and this they can certainly part with willingly so far as this part of the revenue is concerned. Therefore, I am commending my amendment No. 5. This amendment is in consonance with my idea of omitting clause 4 of the present Bill. It will also be in consonance with the socialistic pattern of society, which we are trying to bring about and every person who comes to the melas, fares etc. will pay only one anna—I am only insisting that the maximum rate of terminal tax should be one anna on every third class passenger irrespective of the distance he has to travel for attending places of pilgrimage, melas and fairs. With these observations, I commend my amendment.

**Shri M. K. Moitra:** Mr. Speaker, Sir, on principle, I am opposed to the imposition of any indirect cess or tax on the people. In this matter, I am encouraged by the statement that the Railway Ministry placed before the Taxation Inquiry Committee, which runs as follows:—

“The taxes when levied have the same ultimate effect as an enhancement of the fares and freights. The question, therefore, arises, should the Railways not maximise their income by increasing the fares and freights to the extent traffic can bear the taxes? In other words, if there is scope for taxation, there is scope for increase in fares and freights.”

This is the statement that the Railway Ministry made before the Taxation Inquiry Committee and the Minister can find it on page 198 of the report.

Therefore, whenever these sorts of levies and indirect taxes are sought to be raised, it appears to be the thin end of the wedge. Already the people have been overburdened with the high rate of freights and on that principle, I am opposed to the levy of

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any taxes on the existing rate of freight on the railway passengers. It is said that people go on pilgrimage, attend melas, fairs and exhibitions. Considering the rate of literacy in our country, these melas and exhibitions have got some educative value and the people should be encouraged to visit them in order to increase their store of knowledge. When you impose a terminal tax for visiting those educative exhibitions or melas on people, you indirectly impose a tax on the spread of knowledge. The preceding speakers have objected to the rate of levies collected. I will voice my support to that objection.

I may point out that in comparison with the first class and second class taxes, the taxes imposed on third class passengers are really heavy. You have imposed Re. 1-8-0 on the first class passengers and Re. 0-8-0 on the third class passengers. What is the income of the common people? What is his *per capita* income? Is this rate commensurate with the *per capita* income of the common people? Therefore I would suggest that the rate of terminal tax levied on the first class passengers may remain as it is in the Bill but the third class levy should be reduced to one anna. Let it be a token tax. Already it will be tax on the spread of knowledge. Therefore I say: let it be a token tax if it is to be imposed on the common people.

Now I wish to point out one lacuna to the Minister in charge of the Bill. If you look to clause 9, you will find that that children not over three years of age have been exempted. But for children over three years of age and under 12 years of age, there is no provision in the Bill to charge half the tax. If you look into the note, that has been circulated, you will find that those purchasing half tickets have been levied those charges. In this Bill also this provision had been made. I hope the Minister in charge will remove this lacuna and I still hope that if he can, the Minister in charge would stand by the opinion his Ministry expressed before the Taxa-

tion Inquiry Committee and withdraw this Bill.

**Shri Veeraswamy** (Mayuram-Reserved-Sch. Castes): Sir, I strongly oppose the rate of tax to be levied from the third class passengers. For the passengers who are going to places of worship, that is, to places where festivals and melas are being conducted, the rate of terminal tax is Re. 0-8-0 for a single ticket and one rupee for a return ticket. This is for a radius of 40 miles and above; this rate is very high for poor people who go to festivals, melas and other places where exhibitions are being held, and, therefore, I suggest to the Government that this rate may be reduced to a minimum of 1 anna as stated by my hon. friend, Shri N. R. Muniswamy in his speech. This radius of 40 miles may be reduced to a radius of 25 miles, for if the people are very particular about going to places to worship gods and goddesses, let them pay at least one anna as terminal tax and from 26 to 75 miles, the rate of tax to be levied may be 2 annas, and from 75 miles to 100 miles 4 annas and above 100 miles, the rate of terminal tax may be 8 annas for the third class passengers, because I feel that those who can afford to pay for long distances can surely pay 8 annas. That will be the maximum rate of the terminal tax to be levied. The minimum rate will be one anna. The radius may be reduced to 25 miles so that, as Shri N. R. Muniswamy suggested, we will be getting a large amount of money from the people who go to places where festivals, exhibitions and melas are being conducted.

I very strongly oppose this rate of 8 annas to be levied from third class passengers. Therefore, I hope and trust that the Railway Ministry will reduce the rate to be levied from third class passengers to the minimum of one anna. That is all I have to say.

श्री भक्त बर्जन (जिला गढ़वाल पूर्व व जिला मुरादाबाद उत्तर पूर्व) : अध्यक्ष महोदय, मैं इस विधेयक का हृदय से समर्थन करता हूँ। मैं इसलिये समर्थन करता हूँ

कि मैंने स्वयं अपने अनुभव से देखा है कि हरिद्वार जैसी जगहों में टर्मिनल टैक्स (सीमा-कर) से जो आमदनी होती है उससे वहां की सुन्दरता बढ़ी है। जो सज्जन वहां गये हैं, स्वयं हमारे अध्यक्ष महोदय वहां गए हैं, उन्होंने देखा होगा कि टर्मिनल टैक्स (सीमा-कर) की सहायता से वहां का कितना विकास किया गया है, वहां के घाटों को कितना सुधारा गया है। वहां बहुत ज्यादा उन्नति हुई है। मैं सब तीर्थ स्थानों के सम्बन्ध में ऐसा ही समझता हूँ कि इस रूप से का अच्छा उपयोग किया जा रहा है। मुझे शिकायत है तो केवल यह कि उन तीर्थ स्थानों को ही यह सुविधा दी जा रही है जो कि रेलवे लाइन पर हैं। बहुत से तीर्थ स्थान ऐसे हैं जो रेलवे लाइन पर नहीं हैं। वह इस सुविधा से वंचित रह जायेंगे। मैं आपके सामने बंदीनाथ का उदाहरण रखता हूँ। हमारे उपमन्त्री महोदय वहां हो आये हैं। वहां का विकास करने की बड़ी आवश्यकता है, लेकिन मन्दिर कमेटी के पास रुपया नहीं है। प्रति वर्ष वहां लाख दो लाख यात्री जाते हैं। यदि यह टर्मिनल टैक्स वहां लगा दिया जाय और जो वहां जाते हैं उनसे पैसा वसूल कर लिया जाय तो मैं समझता हूँ कि वहां काफी विकास हो सकता है। चूँकि यह विधेयक रेलवे से सम्बद्ध है, इसलिये इसके अन्तर्गत यह बात नहीं आयेंगी, लेकिन मैं मंत्री महोदय से अनुरोध करूंगा कि कोई ऐसा उपाय सोचा जाय जिससे ऐसे तीर्थ स्थानों पर भी ऐसी व्यवस्था की जा सके जो कि रेलवे लाइन पर नहीं हैं।

मेरे कुछ मित्रों ने, खास कर मैत्र साहब ने, इस बात का सिद्धान्ततः विरोध किया है कि इस तरह का टैक्स न लगाया जाय। मैं तो उनसे बहुत नम्रता के साथ यह अनुरोध करना चाहता हूँ कि हमें करों के सिद्धान्त का विरोध तो नहीं करना चाहिये। इस विधेयक में जो कर लगाये गये हैं वे देखने में पहली नजर में तो उपादा जान पड़े, लेकिन मेमोरेण्डम (ज्ञापन) रेलवे मिनिस्ट्री की

ओर से दिया गया है, उसे देखने से मालूम होता है कि वास्तव में और व्यवहार में इस समय यह कर अधिक नहीं लगाया गया है। थर्ड क्लास के पैसेन्जर के लिये कहीं दो आने से बड़ कर टैक्स नहीं है, किसी खास मीके को बात दूसरी है, जैसे इलाहाबाद में कुम्भ मेला होता है, जिसमें लाखों आदमी बिना बुलाये जाते हैं और उनका इन्तजाम करना मुश्किल हो जाता है। वहां पर तीसरे दर्जे के मुसाफिरों के लिए ८ आना कर लगाया गया था। परन्तु मैं तो एक आश्वासन अपने मंत्री महोदय से चाहता हूँ कि जो अधिकतम कर निर्धारित किया गया है उस का उपयोग केवल विशेष दशाओं में ही किया जाये। साधारणतः जो रेट इस समय तक लगे हुये हैं, वे न बढ़ाये जायें। मुझे आशा है कि रेलवे मंत्री महोदय ऐसा आश्वासन देने की कृपा करेंगे।

जैसा कि मैं ने कहा कि दूसरी बात यह है कि जिसके कारण मैं इस बड़े हुये टैक्स का समर्थन करना चाहता हूँ कि मैं ने स्वयं हरद्वार के कुम्भ में देखा है, दो तीन बार मुझे वहां का कुम्भ देखने का अवसर मिला है, कि जो पिछले बड़े बड़े कुम्भ हुये, उन में इतने आदमी आते थे कि कई लोग तो कुचल कर मर जाते थे। उनका इन्तजाम नहीं हो पाता था, सैनिटेशन (सफाई) की हालत भी बहुत खराब थी। लेकिन सन् १९५५ में जब टैक्स लगाया गया तो उसकी वजह से जैसी उम्मीद की जाती थी कि १५ लाख यात्री आयेंगे, उसके स्थान पर केवल ५ या ७ लाख यात्री आये, उनका इन्तजाम बहुत अच्छा हुआ, लेकिन रेलवे की आमदनी में कोई अन्तर नहीं पड़ा है।

एक माननीय सदस्य : आदमी तो मरे थे।

श्री भक्त वार्शन : कोई मरा नहीं था, सब जीवित हैं। इसलिये मैं इस विधेयक में बड़े हुये टैक्स का इस संशोधन के साथ समर्थन करता हूँ कि माननीय मंत्री महोदय कृपा करके यह आश्वासन जरूर दें कि जो हमारे

[श्री भक्त दर्शन]

देश के बड़े-बड़े मेले हैं, केवल उन अवसरों पर ही बढ़ा हुआ टैक्स लिया जायेगा। साधारणतः वही टैक्स लगता रहेगा, जो इस समय लागू है।

मैं ने एक और संशोधन देने की सूचना दी है। पैरा ४ में यह बतलाया गया है और स्वयं इस मेमोरैण्डम में दिया गया है कि इस समय ३० मील तक के मुसाफिरों से यह कर नहीं लिया जाता, और उन्होंने स्वयं सिफारिश की है कि ४० मील तक के यात्रियों से यह कर न लिया जाय, लेकिन इसमें एक क्लॉज (खण्ड) ऐसा जोड़ दिया गया है कि —

“... or within such shorter distances from that place as the Central Government may, by notification in the Official Gazette, specify.”

इसका मतलब यह है कि ४० मील तक के लिये कर नहीं लिया जायेगा, लेकिन केन्द्रीय सरकार जहाँ चाहेगी वहाँ यह छूट नहीं देगी। हो सकता है कि १५ या २० मील पर ही वह लेने लगे। यह गलत है। जो कृपा वह बायें हाथ से कर रहे हैं, उसे दाहिने हाथ से छीन रहे हैं। उनको अपनी कृपा सब के लिये वैसे ही बनाये रखनी चाहिये और जो ४० मील का नियम है उसका दुइता के साथ पालन करना चाहिये। इसी लिये मैं ने एक संशोधन देने की सूचना दी है कि ४० मील से अधिक के यात्रियों पर ही यह टैक्स लगाया जाये।

मेरे मित्र श्री राम चन्द्र रेड्डी ने एक संशोधन देने की सूचना दी है कि जो कलेक्शन चार्जेंज है वह १ प्रतिशत से ज्यादा नहीं होना चाहिये। रेलवे मिनिस्ट्री ने जो एक्स्प्लेनेटरी नोट (व्याख्यात्मक टिप्पण) दिया है उसमें स्वयं बताया है कि खर्च २.७ से अधिक नहीं आता है। इसका अर्थ यह हुआ कि ३ प्रति शत तक वह वसूल करे तो जायज है। इससे ज्यादा उन्हें नहीं लेना चाहिये। म रेलवे मंत्री से अनुरोध करना

चाहता हूँ कि कहीं उनके कर्मचारी उन से ज्यादा उत्साही न सिद्ध हों और ३ परसेंट से बढ़ा कर १० परसेंट तक न ले लें। इसलिये इस ऐक्ट के अन्दर स्पष्ट कर दिया जाय कि किसी भी दशा में ३ प्रतिशत से ज्यादा खर्च रेलवे एडमिनिस्ट्रेशन नहीं काटेगा। बाकी ६७ प्रति शत जो बचेगा वह स्थानीय संस्थाओं को दे दिया जायेगा।

मैं ने एक और संशोधन देने की सूचना दी थी कि जो फ्री पास होल्डर्स हैं उनको इस कर से मुक्त कर दिया जाय। क्योंकि हम लोगों—संसद-सदस्यों—पर उनका यह अनुग्रह है कि हमें फ्री पास मिला हुआ है, सारे भारतवर्ष में जाने के लिये। अगर हमें टैक्स देना पड़े तो जरा असंगत मालूम होता है। लेकिन मुझे प्रसन्नता है कि हमारे मंत्री महोदय ने अपने संशोधन नं० १२ में सूचना दे दी है कि फ्री पास होल्डर्स इस टैक्स से मुक्त कर दिये जायेंगे। मैं अपनी ओर से और अन्य सदस्यों की ओर से मंत्री महोदय को धन्यवाद देता हूँ कि उन्होंने स्वयं इसको स्वीकार कर लिया।

इन शब्दों के साथ मैं इस बिल का समर्थन करता हूँ।

**Shri Raghbir Sahal (Etah Distt.—North-East cum Budaun Distt.—East):** Mr. Speaker, I thought this was an entirely non-controversial Bill and nobody in this House would oppose its provisions on principle. But as my hon. friend Shri Bhakt Darshan said, we were surprised when we found that an hon. Member from Calcutta opposed it on principle. He quoted some remarks from the report of the Taxation Enquiry Commission. For his benefit, I would invite his attention to Volume III, page 407 of the report wherein it has been stated: “that primarily this tax is raised for the benefit of municipalities, which have to provide amenities to the pilgrims who visit the place. So, it is not the railways who are anxious to impose



those taxes, but it is the municipalities who primarily make a move for the imposition of these taxes.

From the memorandum that has been supplied to us by the Railway Ministry, we find on page 2 that in West Bengal, in Howrah, Ballygunge, Kali Ghat etc., they are levying such taxes primarily for the Calcutta Improvement Trust. If my hon. friend is so anxious to oppose it on principle, I think he should persuade the Calcutta Improvement Trust to write to the Railway Ministry that this tax should be eliminated. Rs. 7,18,000 are being collected by means of these taxes for the benefit of Calcutta Improvement Trust.

**Shri M. K. Moitra:** On a point of explanation. The hon. Member has misunderstood the point. I simply raised the question whether the common man has got the capacity to pay more tax. This point has been referred to in the Railway Ministry's note also, because it says that whenever there is any proposal to impose terminal taxes, it means that the capacity of the common man to pay taxes has increased. That is what I referred to. Now also I support the feeling that the common man's capacity to pay more taxes has been exhausted.

**Shri Raghunir Sahai:** It is the municipalities who primarily make a move to impose these taxes.

Coming to the next point, I am of opinion that these pilgrim and terminal taxes are not new taxes. We are used to those taxes. As has been pointed out, these taxes are being raised for the benefit of these places where so many pilgrims go. Everybody knows that India is a country of religious-minded people and lakhs of people are in the habit of visiting sacred places, temples, Ganges Ghats just to have a dip in it. No propaganda can prevent them from visiting those places. In my own view, the Railway administration also is put to a lot of strain by transporting the additional number of passengers to these places. In most

of these cases, the Railway administration makes elaborate and satisfactory arrangements. Sometimes, I am of opinion that they over-do the propaganda and advertisements and invite more pilgrims than the actual capacity of those places which they visit. For instance, in the case of the last Kumbh Mela, there was so much of propaganda on the part of the Railways that a very large number of people flocked to Allahabad with the result that there was a gruesome tragedy of 500 people being killed in a stampede.

**Shri Alagesan:** I think this charge should not be laid at the door of the Railways.

**An Hon. Member:** That is not the direct result of propaganda.

**Shri Raghunir Sahai:** I feel that that amount of care is not taken by the Railway administration in respect of the pilgrims that visit minor places of pilgrimage. There are so many places by the side of the Ganges: in U.P. for instance, Raj Ghat, Gurmukteswar, Kachla and Soron. In those places enough care is not taken by the Railway administration to carry the passengers to those places conveniently. Only normal trains run and no additional arrangement is made. From memorandum that has been supplied, I find that there is one place called Soron on the North Eastern Railway where this tax has been charged. It has been rightly done; it should be charged. Those persons who visit these places should pay and they should not make any complaint. Mostly people from Rajasthan visit Soron, a place so near my constituency of Budaun. There is Kachla on the banks of the Ganges on the other side. We find on the Poonamasi and Amavasya days and during the lunar and solar eclipse, there is a huge rush of people to these places. Normally we find that no special arrangement is made by the Railways for carrying these passengers. By raising these taxes is not the income of the Railways increased? It is. Therefore, it is obligatory on the

[Shri Raghuraj Sahai]

part of the Railways to make additional arrangements for the transport of these people. Either special trains may be run to these places or additional coaches may be put on to the usual trains. What happens is, the ordinary passengers are put to a lot of trouble. Irrespective of the fact whether these pilgrims hold III class or II class tickets or tickets of any class, they rush into every compartment and ordinary long distance passengers are put to a lot of unnecessary trouble. These pilgrims sometimes go to the roof of the coaches. They travel on foot boards. All these things should be taken care of by the Railway administration. They should not feel satisfied by raising this terminal tax or pilgrim tax harmless as it is and useful as it is going to be. They have got an additional responsibility to discharge themselves. I hope that this question will also be borne in mind.

It is very good of the Deputy Minister to have brought forward an amendment that free pass holders will be exempted from this tax. In addition to that, I would submit that children above the age of 3 and below 12, should be charged half the rate so far as this pilgrim tax is concerned. With these remarks, I support this Bill.

**श्रीमती शिवराजबती नेहरू** (जिला लखनऊ-मध्य) : अध्यक्ष महोदय, मैं इस बिल को उचित समझती हूँ और समझती हूँ कि यह बिल रेलवे की आमदनी बढ़ाने में सहायक होगा। आज हमें जो काफी रूपया पैसा मेलों का प्रबन्ध आदि करने में खर्च करना पड़ता है, उस को ठीक ठाक करने में भी हमें काफी मदद मिलेगी। इस वास्ते इस बिल की बड़ी आवश्यकता थी।

मैं समझती हूँ कि जो टैक्स लगाया जा रहा है वह जनता को खलेगा नहीं क्योंकि हमारे देश की जनता जब कभी मेलों इत्यादि पर जाती है तो वह वहाँ पर एंजाय करने के लिये जाती है और ऐसे मौकों पर इस

बात की परवाह नहीं करती कि कितना खर्च हो जाता है। अगर अब उसको यह कहा जायेगा कि थोड़ा सा पैसा बतौर टैक्स के दे दो, तो यह उसको बुरा नहीं लगेगा।

दो तीन बातें इस बिल के अन्दर ऐसी हैं जिनके बारे में मैं अपने विचार प्रकट करना चाहती हूँ। इसमें यह कहा गया है कि जो लोग दूर से आयेंगे उनके ऊपर तो टैक्स ज्यादा लगेगा और जो लोग नजदीक से आयेंगे उन पर कम लगेगा। मैं समझती हूँ की जो लोग दूर से आते हैं उनको एक तो किराया ज्यादा देना पड़ेगा और दूसरे टैक्स भी ज्यादा देना पड़ेगा और जो नजदीक से आयेंगे उनको टिकट पर भी कम पैसे देने पड़ेंगे और टैक्स भी कम देना पड़ेगा। ऐसी हालत में यह जो बात है यह मेरी समझ में नहीं आती है। जो नजदीक से आते हैं उनको टैक्स कम क्यों देना पड़े और जो दूर से आते हैं उन पर ज्यादा टैक्स क्यों लगाया जाये।

दूसरी बात जो मैं कहना चाहती हूँ वह यह है कि जो टैक्स हुआ करता है वह एक भादमी से एक ही बार लिया जाता है। लेकिन इस बिल में यह लिखा हुआ है कि जब यात्री आयेंगे तब भी उन से टैक्स लिया जायेगा और जब वे एंसे नोटिफाइड एरियाज (अधिसूचित क्षेत्रों) से जायेंगे तब भी टैक्स लिया जायेगा इस तरह से यह दोहरा टैक्स क्यों लगाया जा रहा है, यह मेरी समझ में नहीं आया। मैं चाहती हूँ कि आप एक ही समय टैक्स लें, या आते समय लें और या जाते समय लें।

तीसरी बात मैं यह कहना चाहती हूँ कि ५० मील के फासले से अगर मनुष्य आये या यात्री आये तो उससे कम टैक्स न लिया जाये। इस टैक्स का मकसद तो यह है कि सरकार की सहायता की जाये। तो जो लोग मेला देखने आते हैं और वहाँ आकर तरह तरह की चीजें खरीदते हैं, दान पुष्य करते

और दूसरे कई तरह से रुपये खर्च करते हैं, वे खुशी खुशी थोड़ा सा टैक्स भी दे देंगे और उनको यह चीज खलेगी भी नहीं। यह ऐसी चीज है कि आदमी समझेगा कि जहां हम ने और इस चीजों पर पैसा खर्च किया वहां हमने थोड़ा सा टैक्स भी भ्रदा कर दिया। मैं चाहती हूँ कि चाहे कोई ४० मील की दूरी से आये, चाहे उससे ज्यादा की दूरी से, सब से एक सा लेना चाहिये क्योंकि सब यात्री हैं। यह कहना कि जो फ्री पास होल्डर हैं जैसे एम० पी० हैं उनको इस टैक्स की अदायगी से माफी दे देनी चाहिये मैं समझती हूँ हमारी शान के खिलाफ है। हमको जिन्हें कोई किराया नहीं देना पड़ता उस आठ आने टैक्स से जो हमें देना चाहिये, माफी दे दी जाती है तो मैं तो इसे शान के बड़ा खिलाफ समझती हूँ। जिस तरह से आम जनता को सरकार की मदद करने के लिये कहा जाता है उस तरह से हमारा भी यह फर्ज हो जाता है कि हम भी सरकार की मदद करें। अगर ऐसा नहीं होता है तब वही बात होगी कि जैसा ईसामसीह ने बाइबिल में लिखा था :

"Those who have must be given more; those who have not, what little they have must be taken away from them.

मैं समझती हूँ कि सब से यह टैक्स लिया जाना चाहिये।

यह बात अवश्य है कि सरकार को मेलों में बहुत अच्छा प्रबन्ध करना चाहिये।

मेलों में आम तौर पर बड़ा रश (भीड़-भाड़) होता है और गाड़ियां काफी नहीं होती हैं। उसका नतीजा यह होता है कि डिब्बों में एक के ऊपर एक आदमी चढ़े होते हैं और डिब्बे बूरी तरह से भर जाते हैं। जब मैं इलाहाबाद कुम्भ के मेले पर गई, तो मुझे इस बात का अनुभव हुआ था। उस वक्त मैं ने देखा कि लोगों को सांस लेने की भी गुंजाइश नहीं होती है। इतने लोग

डिब्बों में भर जाते हैं। इसके बावजूद बाहर खड़े हुये लोग दरवाजा पीटते जाते हैं कि दरवाजा खोलो, क्या हमने टिकट नहीं लिया है, तुम लोग मजे से बैठे हो हमको भी अन्दर आने दो। जो कुछ वे कहते हैं, वह ठीक होता है और सच होता है। मगर अन्दर बैठे हुये लोग भी एक तरह से मजबूर होते हैं। वे दरवाजा खोलें तो कैसे खोलें। डिब्बे के अन्दर तो तिल रखने की जगह भी नहीं होती है। कोई अपने बक्स पर चढ़ा होता है और कोई अपने विस्तर पर बैठा होता है। बहुतां को तो सारा सफर खड़ा ही रहना पड़ता है। इस हालत के विषय में ही एक कवि ने कहा है :—

"खड़े हैं खिड़कियों पर और कुछ बैठे हैं कंधों पर,

यह वक्ते-आजमाइश है खुदा के नेक बन्दों पर।"

13 hrs.

यह हकीकत है कि जो लोग मेलों को जाने के लिये यात्रा करते हैं, उन खुदा के नेक बन्दों के लिये सफर वाकई वक्ते आजमाइश होता है।

आखिर मैं मैं रेलवे विभाग के मंत्री जी से प्रार्थना करना चाहती हूँ कि उनको लोगों की इन तकलीफों का ख्याल करना चाहिये। वह यात्रियों से टैक्स अवश्य लें और मुझे आशा है कि यात्री भी यह टैक्स बड़ी खुशी से देंगे, लेकिन इसके साथ ही साथ यह भी जरूरी है कि उन की सुविधाओं का प्रबन्ध किया जाय और उनको—और सास कर थर्ड क्लास पैसेजर्स को—कुछ थोड़ा सा रिलीफ और आराम देना चाहिये और ज्यादा गाड़ियों को व्यवस्था करनी चाहिये।

इन चन्द शब्दों के साथ मैं इस बिल को बिल्कुल उचित समझती हूँ।

**Pandit Thakur Das Bhargava rose—**

**Mr. Speaker:** The train is lengthening? It started with only one or two Members.

**Shri Raghavachari:** Passengers gather.

**पंडित ठाकुर दास भार्गव (गुड़गांव):**  
 स्पीकर साहब, इस बिल को देख कर पता चलता है कि दूर-अस्ल इस बिल में रेलवे का काम प्रो वोनो पब्लिको लोक सेवा है। रेलवे अपने वास्ते टैक्स नहीं ले रही है। यह टैक्स जो वसूल किया जायेगा, वह म्यूनिसिपल कमेटियों (नगरपालिकाओं) या लोकल बाडीज़ (स्थानीय निकायों) को जायगा।

**Shri Alagesan:** I understand Hindi a little, but if the hon. Member can speak in English I can understand him fully—if he so pleases.

**Pandit Thakur Das Bhargava:** Sir, I was submitting that this Bill is not, in effect, a railway Bill in the sense that the Railways do not stand to gain by this Bill. So far as the Railways are concerned this is a *pro-bono publico* act, and I think the Railways have done well in bringing forward this Bill so as to stabilise the law on the point and at the same time to let the people know how far they are prepared to go to help the municipalities to do their work.

At the same time it has got another aspect. Pilgrimage so far as our country is concerned is an institution in itself. Our forefathers in their wisdom assigned four *dhams*; one in the north Badrinath; the other in the South Rameswaram; the third in the West Dwaraka and the fourth in the East puri. These *dhams* were chosen by our ancestors so that all parts of the country may have pilgrim centres and at the same time the people may become acquainted with the geography of the country, and also come into contact with the people of those parts. So, pilgrimage is one of the very great institutions; in present day times it may not be considered so necessary, but in olden days it was most necessary.

The Railways and the Government, I know are very anxious to encourage, if not pilgrimage, at least familiarity of the Southern people with the Northern areas, and so far

as the people of the North are concerned, they want they should go South so as to get acquainted with the Southern part of our country. Now I find that thousands of people go to foreign countries and a very large sum of money is spent on their tours. This is very good. I want my countrymen to go out and know how people in other parts of the world are living and when they come back they will give India the benefits of the experience of their tours there.

But at the same time I am anxious that the Government and the Railways should encourage tours within the country and like Russia and some other countries subsidise travel so far as the nationals of this country are concerned. But here in this Bill I find that instead of subsidising or helping people, they want to tax people. I have no quarrel with the Railways. They are not in fact taxing; these taxes are being collected on behalf of the municipalities. We have to remember that these melas or pilgrimages though they are in the interest of the country, mean great expenditure so far as provision of amenities and conveniences for the passengers is concerned. It is but meet that on such occasions the municipalities and the Railways should be compensated to a certain extent for the expenses they incur for making arrangements for the melas.

I find from the note which has been circulated by the hon. Minister for our information that 2.7 per cent. is the cost of collection and it is suggested that Railways should get 3 per cent. of the collection. To my mind, this is not the right way of looking at things. I do not grudge the payment of this 3 per cent. to the Railways. I am, however, anxious that this question should be viewed from one angle and one angle only, that is, the convenience of those who travel.

One point I cannot fail to note in this Bill. Even those who do not go

to melas who are not out on pilgrimages will be taxed. In whose interest, and why should they be taxed? They are interested in melas; they do not go out for pilgrimages. There can be no means by which you can say whether a particular passenger is a pilgrim or not. I would never agree to taxing persons who are not interested in melas. But I do not find any way by which you can find out whether a particular person is a *melavala* or is not a *melavala*. "Mela" is defined in this Bill as "a public gathering on the occasion of any religious festival", so that only those persons who are religious minded should be taxed; the other should not be taxed. But I do not see how we can differentiate; therefore, we have to put up with this.

As I was submitting the whole question should be looked at from only one angle. The Railways, the municipalities the entire Government should see that the people from whom these taxes are realised are afforded some convenience. I have very often seen railway wagons stuffed with people going to the melas. The problem of overcrowding is not so much severe now as it was before. I admit there has been some improvement, but Government should provide adequate number of bogies for the convenience of passengers. I do not even mind the taxes being increased, but I am very anxious to see that people proceeding to these pilgrimages should be provided with adequate facilities. As far as the Railways are concerned, I would rather like that the share of the Railways is increased, because they are to run extra trains. Instead of the present 3 per cent. they may be earmarked 5 per cent., but they should at the same time see that they provide more convenience for the passengers. Apart from that so far as the municipalities are concerned, I do not know whether what they realise is spent on providing amenities for the passengers, or they make a profit out of it. If that is so, I am anxious that the ordinary expenses of municipalities should not be charged

upon these revenues. These revenues have been realised by the railways. We should insist that the municipalities should spend only for the purposes of the pilgrims, for providing them with amenities in these melas. I do not know how this can be secured.

In the information given by the hon. Deputy Minister, he says that they have got nothing to do with the future disposal of this amount. So far as the railways are concerned, they are quite right, but at the same time I want Government to see that no more taxes are taken from the pilgrims than is absolutely necessary or is required for providing amenities to them. If the ordinary expenses of the municipality are met by this way, it will not be honest to do so. Even if the Railway Ministry cannot ensure this, Government should see that only so much is recovered as is necessary.

Like the Member who preceded me, I do not understand the principle behind two or three clauses in the Bill. For instance, I fail to realise the difference between a pilgrim who comes from 150 miles and one who comes from 30 miles. He comes for a religious festival and he ought to pay as much as any other who comes from a shorter or longer distance. If anything, I would rather like that persons who come from a longer distance should be entitled to be treated more leniently than the one who comes from a shorter distance. There is absolutely no reason why we should discriminate between those who come from longer and shorter distances. To my mind, this is not a right way of thinking. Supposing you charge Rs. 1-8-0 for a person who comes from Calcutta to Hardwar, where is the justification for not charging the same amount from a person coming from Banarās or Sahranpur. I think this principle is not correct that distance should be regarded as the determining factor for fixing higher or lower charges.

In the note we find that previously the rule was that ordinarily passengers

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coming from within 30 miles were not charged this tax, others were charged. This concession has now been extended up to 40 miles. I fail to see why even passengers who come from a distance of 30 miles should not be charged the same amount as those who come from longer distances. I can understand if with a view to discourage the use of railways these persons from nearabout places are charged this tax, but I do not think even this is likely to happen in case of persons coming from 30 or 40 miles. If they come from within ten miles, then they may not use the railway if you charge so much, but there is no difference between persons coming from 40 and 100 miles. So far as this provision is concerned, I would like that this may not be accepted as the right policy. Similarly, in regard to distance of 40 miles in my humble opinion is too much. It may be reduced to such a figure that the charging of this amount does not discourage railway traffic. Apart from that I do not see why this rate should be observed.

In clause 8 it is said that if any terminal tax under this Act is charged, then no other terminal tax will be charged. So far as the railways are concerned, they have enacted this rule, but so far as Government is concerned, there is no difference between a railway passenger and a non-railway passenger, as long as he is a passenger. What happens if you go to Hardwar? First of all, the railway charges terminal tax. Then if you proceed to Rishikesh by car which is also connected by railway, you have to pay another tax which is charged from passengers who use motors and those who are pedestrians. In the same way, when you go to Hardwar, you are charged by the municipal committee there car tax or passenger-tax from users of land routes. For those passengers who use taxis and cars, there are other taxes to be paid. My submission is that the principle of clause 8 is quite clear that only one

tax will be charged. You may charge anything, but then further ground taxation, railway taxation and ferry taxation should not be there. The Government is one, the passengers are the same. Why charge three or four taxes, why put them to trouble?

So far as incidence is concerned, I have only to submit one word. In regard to these big melas eight annas per third class passenger may be regarded as rather excessive. I think the charge should be reduced to four annas, in view of the fact that the Government themselves are anxious to encourage this kind of travel. If they want to discourage religious festivals, I can understand it and let them charge more, but that is not so. Therefore, there is no reason why every third class passenger, irrespective of the money he can afford to spend, should be charged eight annas. The maximum charge should be four annas, or you may charge progressively four annas, eight annas and twelve annas, but not eight annas, one rupee and Re. 1-8-0. I should think that this rate of four annas is quite sufficient for the purpose of the municipalities etc., who should not be allowed to make profit out of this. If they want to charge, the general revenues are there, let them come forward in a straight way. Let them not come in an indirect way and charge people for their ordinary expenses.

Subject to these remarks, I think this is a Bill which should command the support of everybody.

**Shri Barman** (North Bengal—Reserved—Sch. Castes): I shall be very brief and support one point which has been made by the previous speaker.

I am quite in agreement with the provisions of the Bill that some kind of tax should be levied on passengers who congregate at a certain place so that the municipality or other body in charge of making arrangements to receive those pilgrims may have the

necessary finance to make the necessary arrangement. This is only to remove the disadvantage of passing ordinances from time to time. The pilgrims have been paying these taxes since 1937, not because of this legislation. They have no objection and there is no reasonable ground for making any objection to such a tax.

We know that formerly when there were big fairs sanitary arrangements were practically nil, and due to all kinds of diseases and other disadvantages, many people used to die. It is in order to help the local organisers to make sanitary and other arrangements that this tax is levied and paid to them. So, in principle no one can be opposed to the levy of this tax.

One point has been raised that the common man should not be taxed. Certainly that is a very sound principle, but if the common man be exonerated from this tax, I do not know how the railway or any other body can levy any tax on the uncommon man. So, that proposition should go entirely. But, when it is necessary to finance the body making that arrangement, we have to levy a tax from the common man also. After all, when a common man comes for a distance, he incurs many other expenses. As the Bill goes, a man who comes from a distance of less than 40 miles is not taxed. He pays a large amount for his train fare as well as other incidental charges. Therefore, it is not arguable at all that the common man should be exempted.

I agree with Pandit Thakur Das Bhargava on one point and that is this. After all, the expenses of the arrangements that are made for all the pilgrims congregating at a certain place should necessarily be borne by all the pilgrims whether they come from a distance of 100 miles or 200 miles or 500 miles or less. Rather, those who come from a greater distance have to incur more expenses than those who come from nearer distances. It seems to me quite un-

supportable that when a passenger travels from a greater distance he should be taxed more. He has already been taxed by the railway by having to pay more by railway fare than the pilgrim who comes from a nearer distance. He has to incur other incidental expenses also because of the longer journey. In addition to that, why should that man be made to pay more than a pilgrim who comes from a nearer distance in order to defray the expenses which are common for both? I think that the tax incidence should be altered according to the necessity and exigency of the requirements of the municipality or other body that will make the arrangements. But, there should be uniform rates of tax on all who will congregate there on that occasion. I do not know what is the reason that the Railway Ministry has in mind in charging more from a passenger who comes from a longer distance.

**Shri Alagesan:** Sir, I am grateful to this House for this very full discussion on this measure. When this was taken up on the previous day, some hon. Members of this House wanted to be supplied with information regarding this subject. They wanted to know the manner of collection of this tax, the amounts collected, the cost of collection, how it is spent and so on. As per the wishes expressed on the floor of this House and as per the directions of the hon. Chairman who presided over the House on that occasion, a full memorandum has been circulated to all hon. Members. And, I find from the course of the discussion here, that the information that has been given to them has been very useful. Perhaps, in the absence of this information, the debate on this Bill would not have been as full as it was today. So, I am glad I was able to get this opportunity of supplying more information on this Bill which resulted in a fuller debate.

I should thank my hon. friends Pandit Thakur Das Bhargava and Shri Raghuraj Sahai for having put this

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Bill in its proper perspective. Many hon. Members were proceeding on the basis that this was a taxation measure by the Railway Ministry. In fact, as was clearly explained by those two hon. friends, this is a measure which we undertook to pilot through this House and put on the statute book on behalf of the State Governments and the various local bodies concerned. We are acquainted with the sizes of the congregations that assemble at pilgrim centres on various occasions. When such large numbers of people assemble, naturally, all sorts of arrangements have to be made for the convenience of the pilgrims. It becomes a great strain on the slender resources of the various municipalities concerned to meet the expenses in providing the various amenities and conveniences to this large influx of pilgrims. It was in realisation of this fact that this tax was being collected in the past. Experience showed that the ceilings originally contemplated could not be sufficient for the purpose and so demands were made by the State Governments concerned that the ceilings should be raised in order to meet the liabilities that fall to their share.

On previous occasions, we had to promulgate Ordinances and also enact measures through this House to provide for such increases. It is to obviate those things that this measure has been brought before this House.

From the memorandum itself hon. Members would have found from how many places, where this tax is not at present levied, requests have come for the imposition of this tax because the municipalities concerned are finding it too difficult to manage within their resources. Purely, with a view to help the municipalities this measure has been brought before the House. The Railway Ministry is not very pleased to bring forward this measure because it introduces a distinction between those who travel by rail and those who travel by road. I was expecting some hon. Member would

touch upon that aspect. But, since no hon. Member has touched upon it, I should myself like to say a few words about it.

The Taxation Enquiry Commission which recommended the continuance of this tax have also said that in fairness to the Railways a parallel tax should be levied on those who travel by other means of transport, mostly by road so that the two kinds of passengers are brought on a level. Since this matter rests with the State Governments, the Railway Board proposes to address various State Governments after this measure is passed that they should think of imposing a parallel tax on passengers who come by road. That will remove the discrimination which may be said to exist at present. I think the State Governments will take necessary action in this matter.

श्री अक्षत वर्मन : क्या मैं पूछ सकता हूँ कि यह जो टर्मिनल टैक्स लगाने का प्रपोजल किया जा रहा है यह मोटर से जाने वाले यात्रियों पर लगना या और तरीके से भी जैसे बैलगाड़ियों से सफर करने वालों पर और पैदल चलने वालों पर भी लगना ?

**Shri Alagesan:** It is for the various State Governments to consider, whether it should be on all passengers. I know my hon. friend has especially Badrinath in mind; no car can go there at present. People have to walk....

**Shri T. S. A. Chettiar (Tiruppur):** In any case, it cannot be on passengers who are walking to that place.

**Shri Alagesan:** The question of imposing any tax on pilgrims who go to Badrinath will arise only when we are able to make a road to that place and people are enabled to reach that place by buses or cars.

The question of ceilings was raised by several hon. Members. They said that the ceilings are too high. Several hon. Members put forward this view.



I have only to submit—Shri Raghavachari has already made this point himself—that this is only the maximum, and the actual amount will be fixed in consultation with the State Governments concerned. The State Governments are expected to take into account the needs of the municipalities which have to make these arrangements, and it is to be hoped that they will not demand any higher ceiling than what is actually necessary. Pandit Thakurdasji was saying that this amount should not in any case be utilised by the municipalities for their ordinary work, that it should be utilised for the purpose intended, that is, on the pilgrims that go to that place. I have got some information that has been, I think, circulated in the memorandum. Still I think I can draw the attention of the House to this matter. At the time of the recent Kumbh Mela at Allahabad which took place there in 1954, the present ceilings were enforced. They said that this should be the minimum that should be levied on the passengers. The total amount collected under this head was Rs. 14·12 lakhs. They also had certain other amounts collected from other sources, but then the expenditure on that occasion—we have got this information from the U.P. Government—went up to Rs. 41 lakhs. There was a gap of about Rs. 16 lakhs which had to be perhaps made up by the State Government. The same is the case with regard to the Ardh Kumbh Mela at Hardwar this year. I went through the memorandum and found that the total amount realised at the time of the recent Mahamakhm festival at Kumbakonam was only Rs. 18,000 and odd. But, for the number of pilgrims that assembled on that occasion in that small town, the cost of the arrangements should have been much more, many times more than what this amount represents. There need be no fear in the minds of hon. Members that the proceeds from this tax will be utilised by the municipalities for their ordinary work.

Mention was made that it is not enough that we hand over the collec-

tions to the State Government and the Local Bodies and we sit quite thereafter, but we should also scrutinise and should also be careful about the way in which these amounts are spent. It is but meet that Parliament is anxious that whatever tax amounts are realised by way of the measures that are passed by this House should be properly spent. But I should like to remind hon. Members that there are State Governments and that they have got their own audit and other checks and arrangements which should be sufficient for this purpose. The anxiety expressed by hon. Members may be communicated to the various State Governments so that if there had been any slackness in the past—it is purely a supposition—they can be more careful in this regard in the future.

As far as the ceilings are concerned, as I said, actual experience indicated that we should provide at least for the maximum at this level. Even when tax was collected at this maximum level on the two occasions, namely, the Kumbh Mela at Allahabad and the Ardh Kumbh Mela at Hardwar, the proceeds were not found to be sufficient for the purpose.

**Shri Barman:** They have got other incomes. They realise taxes from the shops and restaurants' permits.

**Shri Alagesan:** That is a point. In fact, I did mention that. I said that the terminal tax realised at the time of the Kumbh Mela was Rs. 14 lakhs and odd, and the amount realised from other sources was Rs. 4·71 lakhs, which together came to Rs. 18·83 lakhs, whereas the expenditure was Rs. 41 lakhs. Even taking into account other sources of income, it was found in actual practice to be insufficient. So it will be appreciated that it is not possible to have any reduction in these ceilings. Supposing we reduce these ceilings, what will happen is that the State Governments will come with the demand that the ceilings should be raised, and then

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an amendment to this Act will have to be undertaken and all the processes will have to be gone through. That will not be a wise thing to do. So I would request the House to keep the ceilings at the level proposed here.

A suggestion was made that there should be difference between air-conditioned and first class rates. Shri N. R. Muniswamy also made that demand though I find from his amendment that he has not made that distinction there. Evidently, he took the cue from Shri Reddi and found that that was the correct thing to do. I have no quarrel against that. I would like to assure hon. Members that even now this distinction can be introduced. It is only the ceiling for air-conditioned and first class that is fixed. We may fix different rates for the two—one may be a little higher and the other a little lower. So, that is already taken care of.

The question of free zones was raised.

**Mr. Speaker:** If they are put in the same category, there may be difficulty in interpretation and the rate also will have to be common.

**Shri Alagesan:** I am advised that it need not be.

In regard to the question of free zones, there were contradictory opinions advanced. Shri Raghavachari advanced the plea that since we have got the power to reduce the distance from 40 miles, it may be reduced to nullity and the free zones may really be taken away. Other hon. members said that there should be no free zone and all should pay this terminal tax. Shri Muniswamy said that since it is only a seasonal tax, there should be no objection to all the people paying it. In several cases it is not seasonal; it may be imposed throughout the year, for instance, in a place like Rameswaram, there is terminal tax levied throughout the year. There

are demands made from various States that pilgrims come to some places almost throughout the year. Banaras, for instance, is a place where pilgrims go, not once or twice a year, but throughout the year. In such places it becomes a burden on people living nearby, who go to the place not for any religious purpose or for the purpose of pilgrimage but for their ordinary avocations and to transact ordinary business, to be made liable to pay this tax. It is in that view that this free zone has been fixed, and the figure of 30 miles has been raised to 40 miles, but when actually fixing the free zone, there will be a little margin for the State Governments and the Railway Ministry to adjust to suit the actual necessity. It has to be fixed with reference to the stations on various sides of the pilgrim centre and so the limit had been fixed at 40. I think there should be no quarrel about this number.

A suggestion was made that the long-distance passengers should not be asked to pay more than the short-distance passengers because the amenities are availed of equally by all whether coming from long distances or short distances. So, there should not be any variation. I do not have any strong grounds to refute that point; it looks very plausible. But, there is this argument that those who come from far off places may perhaps be persons who may be able to pay a little more and so it may not be a great hardship on them. Barring this, I have no other grounds justifying these variations.

It was urged that no collection charges should be deducted. Shri N. R. Muniswamy went to the extent of saying that this should be the contribution of the Central Government for this purpose. I should like to remind him that it is not as if the railways do not contribute or incur expenditure on such occasions. For instance, the expenditure of the railways at the time of the Kumbh Mela

was more than Rs. 70 lakhs, if I remember right. I do not have the figures now with me to say whether we were able to recoup all that we spent on that occasion. But, in such cases, we do not exactly go by the return that comes to us; we go by the yardstick that the railways have got a duty to perform towards these large numbers of people who congregate in those places and that they should not spare money or effort to provide the utmost convenience to these pilgrims. It is on this basis that arrangements are made. I have inspected several places and found that in all cases, the arrangements were always a little more than what the strict requirements were. That is to say, the Railways have been quite liberal in providing the amenities to the pilgrims. It is not as if we are not attending to this aspect. All conveniences are provided in addition to what the local bodies may provide and thus, extra expenditure is incurred.

The cost of collection is strictly worked out. Nobody need be under the impression that we will take more than what is actually incurred by us. I would draw attention to article 278(1) of the Constitution in this respect. I am just reading a part of that article:

"...for the purposes of those provisions the net proceeds of any tax or duty, or any part of any tax or duty, in or attributable to any area shall be ascertained and certified by the Comptroller and Auditor-General of India, whose certificate shall be final."

Thus, this will be neither exactly three per cent. or one per cent. It may be one or two or three per cent. I do not think that it will exceed three per cent. in any case. So, we need not be anxious that the railways will take a little more than what it actually costs them.

**Shri Ramachandra Reddi:** What are the several items included in the cost of collection?

**Shri Alagesan:** It was also said that the railways did not appoint additional staff. It is done in the course of their functions and duties and so no extra cost is involved. I am told that it involves a lot of work in the accounts offices and the cost of collection etc. is strictly related to the actual additional work performed by the railways. Even otherwise, three or two per cent. is not a big slice from the collections.

**Shri Ramachandra Reddi:** I would ask for the items that come under the cost of collection.

**Shri Alagesan:** There is the extra work to be done. *(Laughter)*. There is no use my hon. friend laughing.

**Shri Ramachandra Reddi:** The hon. Minister does not want to come to actual facts; he is trying to evade.

**Shri Alagesan:** Some additional work is undertaken by the railways on behalf of the local bodies. That is envisaged by the Constitution, which speaks of the net proceeds. The net proceeds are arrived at after deducting the cost of collection in every case. This was anticipated and provided for.

**Mr. Speaker:** The tickets are common; the issuing clerk is common. But the accounts branch will have to divide the fare from the tax.

**Shri Alagesan:** Yes, Sir. There was a reference to free pass holders and some amendments were also given that free pass holders should be exempt from payment of these taxes. It is not only the Members of Parliament that come under this category but there are railway servants who also travel on such passes. They were exempt under the previous Act and we are only continuing it. It is not a new provision. It so happens that the Members of Parliament are also included in this category. It is a small thing. It is not as if Members of Parliament—whose number is very limited—are often going to these places of pilgrimage. They have got

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other work to do. It was also suggested that a child below the age of 12 but above the age of 3 should be charged half the rate. That is taken care of under clause 5 of the Bill wherein the railways themselves can fix half the rates for a class of railway passengers.

Some amendments have been given. I have an amendment excluding the pass holders and troops. I have added 'troops travelling in reserved vehicles at vehicle rate'. I think I have answered all the points and I commend my motion.

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

"That the Bill to provide for the levy of a terminal tax on passengers carried by railway from or to certain places of pilgrimage or where fairs, melas or exhibitions are held, be taken into consideration."

*The motion was adopted.*

**Clauses 2 and 3**

**Mr. Speaker:** There are no amendments to clauses 2 and 3.

The question is:

"That clause 2 stand part of the Bill."

*The motion was adopted.*

*Clause 2 was added to the Bill.*

*Clause 3 was added to the Bill.*

**Clause 4.—** Terminal tax not to be levied within certain limits)

श्री भक्त दर्शन : अध्यक्ष महोदय, मेरा संशोधन संख्या ७ है। मंत्री महोदय ने इस विषय में समझाने की कोशिश की है, लेकिन उन्होंने पूरी तरह से प्रकाश नहीं डाला है कि आखिर कौन से सर्कमस्टेंसिज हैं—परिस्थितियाँ हैं—जिन में चालीस मील से कम यात्रा करने वाले व्यक्ति पर भी टर्मिनल टैक्स लगाया जाएगा। यहाँ पर क्यों न केवल चालीस मील ही रहने दिया जाये ?

**Shri Alagesan:** I thought I had explained it fully. If I omit the words that the hon. Member wants me to omit, then it has to be 40 miles in all cases. My submission to that was that it may not be necessary to exempt to that extent. The actual requirements of individual pilgrim centres may not demand that the free zone should be so large. It may be that people who go to that place of pilgrimage normally for other business may not be spread out to 40 miles. It may be that the place attracts people only from a distance of 20 miles all round. In that case the free zone will be fixed as 20 or 25 miles. To enable that and not to exempt a larger number of people than what would be strictly necessary, it is necessary to have these words as a safeguard. I hope my friend will not press his amendment.

श्री भक्त दर्शन : मैं अपना संशोधन मूव नहीं करना चाहता हूँ।

**Mr. Speaker:** Then I shall put clauses 4, 5 and 6 together.

The question is:

"That clauses 4 to 6 stand part of the Bill."

*The motion was adopted.*

*Clauses 4 to 6 were added to the Bill.*

**Clause 7.—** (Mode of recovery of tax.)

**Shri Ramachandra Reddi:** Sir, I beg to move:

Page 3, line 7—

after "such portion" insert "not exceeding one per cent."

The hon. Minister has not been convincing enough. He has not even given us an assurance that he will limit the collection charges to three per cent. He was not able to tell us what items are included in the collection charges and he simply took umbrage under the Auditor's calculations or the Accountant's calculations. I, therefore, press my amendment.

**Shri Alagesan:** I do not think I should say anything. I am only sorry that I could not convince the hon. Member. Actually the cost has been worked out in the past and it comes to 2·7 per cent. So it will be difficult for me to accept this amendment.

श्री अलक बर्नन : मेरा संशोधन संख्या ८ है। उसमें मैं ने तीन परसेंट रखा है। श्री रामचन्द्र रेड्डी ने एक परसेंट रखा है जो मेमोरेंडम दिया गया है, उस में खुद रेलवे मंत्रालय ने स्वीकार किया है कि २·७ परसेंट तक खर्चा बैठता है। अतः तीन परसेंट से ज्यादा किसी हालत में नहीं होना चाहिये। आखिर इस संशोधन को स्वीकार करने में क्या कठिनाई है ?

**Shri Alagesan:** Sir, it will be strictly the actual cost of collection that is worked out by the Railways and accepted by the Comptroller and Auditor-General. It is only that which has to be charged; it will be neither more nor less. I can only assure the hon. Member that it is not likely to exceed three per cent., but I cannot bind my hands like that.

**Mr. Speaker:** The local government is there to take interest in the matter. If the cost exceeds the local government will take it up with the Central Government.

**Shri Alagesan:** It will not be done in a secret way; it will be certified by the Auditor-General.

**Shri Ramachandra Reddi:** The local government does not come into the picture at all.

**Mr. Speaker:** It is the local government that receives it. Municipalities and other bodies are within the jurisdiction of the local government. I believe the local government will have a say in the matter. It won't be handed over directly to the municipality except through the local government. The local government won't keep quiet. Now I shall put the amendment of Shri Ramachandra Reddi to the vote of the House.

The question is:

Page 3, line 7—

after "such portion" insert "not exceeding one per cent".

*The motion was negatived.*

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

"That clause 7 stand part of the Bill."

*The motion was adopted.*

*Clause 7 was added to the Bill.*

*Clause 8 was added to the Bill.*

**Clause 9.—(Exemptions)**

*Amendment made: Page 3—*

(i) line 18, omit "and";

(ii) line 19, add at the end:

"and troops travelling in reserved vehicles at vehicle rate; and"; and

(iii) after line 19, add:

"(d) free pass holders".

—[*Shri Alagesan*]

**Mr. Speaker:** What are the other amendments? If there are any amendments contrary to this they will be barred.

**Shri Ramachandra Reddi:** My amendment has been covered by this.

**Shri N. E. Muniswamy:** Sir, I beg to move:

Page 3—

after line 19, add:

"(d) card pass holders;

(e) holders of privilege ticket orders (P.T.O.);

(f) season ticket holders; and

(g) coupon ticket holders."

Mr. Speaker: Part (d) has already been covered. I will put rest of the amendment to the vote of the House.

The question is:

Page 3—

after line 19, add:

“(e) holders of privilege ticket orders (P.T.O.);

(f) season ticket holders; and

(g) coupon ticket holders.”

*The motion was negatived.*

Mr. Speaker: I take it that other hon. Members are not moving their amendments. I will put the clause, as amended, to the vote of the House.

The question is:

“That clause 9, as amended, stand part of the Bill.”

*The motion was adopted.*

*Clause 9, as amended, was added to the Bill.*

Mr. Speaker: Now we come to the Schedule. Does any hon. Member want to move his amendment?

Shri Ramachandra Reddi: In view of the assurance given by the hon. Minister, I am not moving my amendment.

Mr. Speaker: The question is:

“That the Schedule stand part of the Bill.”

*The motion was adopted.*

*The Schedule was added to the Bill.*

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

Shri Alagesan: Sir, I beg to move:

“That the Bill, as amended, be passed.”

Mr. Speaker: The question is:

“That the Bill, as amended, be passed.”

*The motion was adopted.*

#### STATES REORGANISATION (AMENDMENT) BILL

The Minister of Legal Affairs (Shri Pataskar): Sir, I beg to move:

“That the Bill to amend the States Reorganisation Act, 1956, be taken into consideration.”

Sir, this is a very simple measure. It has been necessitated on account of a decision of the High Court of Madras challenging the validity of a certain provision in section 35 of the States Reorganisation Act.

Now, as you will find, Sir, clause 35 of the States Reorganisation Bill refers to the Constitution of the Madras Legislative Council and it runs as follows:

“(1) In the Legislative Council of Madras, as from the appointed day, there shall be 48 seats of which—

(a) the numbers to be filled by persons elected by the electorates referred to in sub-clauses (a), (b) and (c) of clause (3) of article 171 shall be 16, 4 and 4 respectively;

(b) the number to be filled by persons elected by the members of the Legislative Assembly in accordance with the provisions of sub-clause (d) of the said clause shall be 16; and

(c) the number to be filled by persons nominated by the Governor in accordance with the provisions of sub-clause (e) of that clause shall be 8.”

That is how section 35 of the States Reorganisation Act proposes to re-constitute the Council of Madras.

Then, sub-section (2) of section 35 reads as follows: