

Dated.....24.11.2014

**THE
PARLIAMENTARY DEBATES**

**(Part II—Proceedings other than Questions and Answers)
OFFICIAL REPORT**

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HOUSE OF THE PEOPLE

Tuesday, 1st September, 1953

*The House met at a Quarter Past
Eight of the Clock.*

[MR. DEPUTY-SPEAKER in the Chair]

QUESTIONS AND ANSWERS

(See Part I)

9-15 A.M.

LEAVE OF ABSENCE

Mr. Deputy-Speaker: I have to inform the hon. Members that Shri Murli Manohar, M.P. completed 66 days of continued absence on the 23rd August, 1953 and thereafter has been attending the meetings of the House. He has sent an application for condonation of the aforesaid period of absence which briefly reads as follows:

"I beg to submit that my absence for a continuous period of 60 days without leave of the House was due to my election petition which was going on at Allahabad and which was decided on the 17th of August, 1953.

I am extremely sorry that I failed to apply to the House for leave to absent myself for the said period.

I feel sincerely sorry for this default of mine and beg to be excused for the same."

Is it the pleasure of the House that the absence of Shri Murli Manohar for 365 PSD.

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66 days from 1st April, 1953 to 23rd August, 1953, be condoned, as requested by him in his letter?

Hon. Members: Yes.

Absence was condoned.

ELECTION TO COMMITTEES

I. CENTRAL ADVISORY BOARD OF EDUCATION.

II. ALL INDIA COUNCIL FOR TECHNICAL EDUCATION.

Mr. Deputy-Speaker: I have to inform the House that the following Members have been elected to serve on the Central Advisory Board of Education and All India Council for Technical Education:

I. Central Advisory Board of Education.—Shri Frank Anthony.

II. All India Council for Technical Education.—Shri C. P. Matthen.

ESTATE DUTY BILL—Contd.

Clause 2.—(Definitions)

Mr. Deputy-Speaker: The House will now proceed with the further consideration of the Estate Duty Bill.

The other day, the following amendments had been moved to clause 2. viz., amendments Nos. 465 and 578 by Government, and then Nos. 470, 471, 551, 599, 600, 602, 468 and 348.

Does any other hon. Member want to move any amendment?

Shrimati Jayashri (Bombay—Suburban): I beg to move

In the amendment proposed by **Shri B. R. Bhagat**, in the Explanation, for "or of women and children" substitute:

"or institutions recognised by the Government which are working for the benefit of women or children".

Mr. Deputy-Speaker: Amendment moved:

In the amendment proposed by **Shri B. R. Bhagat**, in the Explanation, for "or of women and children" substitute:

"or institutions recognised by the Government which are working for the benefit of women or children".

Dr. M. M. Das (Burdwan—Reserved—Sch. Castes): I beg to move:

(i) In the amendment proposed by **Shri B. R. Bhagat**, omit "religious" occurring for the first time.

(ii) In the amendment proposed by **Shri B. R. Bhagat**, in the Explanation, after "women and children" insert "belonging to any sect, caste or community".

Mr. Deputy-Speaker: Amendments moved:

(i) In the amendment proposed by **Shri B. R. Bhagat**, omit "religious" occurring for the first time.

(ii) In the amendment proposed by **Shri B. R. Bhagat**, in the Explanation, after "women and children" insert "belonging to any sect, caste or community".

Shri V. G. Deshpande (Guna): I have also got an amendment. It is No. 1 in the list of amendments given today.

Mr. Deputy-Speaker: I am not going to allow it.

Shri V. G. Deshpande: The other day, we were promised that in view of the

new amendments given, discussion will be allowed, and further amendments also will be allowed to be moved.

Mr. Deputy-Speaker: I allowed it only on that day.

Shri V. G. Deshpande: Today is the next working day.

Mr. Deputy-Speaker: There is no good bringing in an amendment today.

Other hon. Members who want to move any amendments may do so.

Shri B. P. Sinha (Monghyr Sadar cum Jamui): I beg to move:

In the amendment proposed by **Shri B. R. Bhagat**, omit:

(i) "but does not include any purpose which is expressed to be for the benefit of any particular religious community"; and

(ii) the Explanation.

Mr. Deputy-Speaker: Amendment moved:

In the amendment proposed by **Shri B. R. Bhagat**, omit:

(i) "but does not include any purpose which is expressed to be for the benefit of any particular religious community"; and

(ii) the Explanation.

Shri Jhunjhunwala (Bhagalpur Central): I beg to move:

(i) In the amendment proposed by **Shri B. R. Bhagat**, after "public utility" insert "in India".

(ii) In the amendment proposed by **Shri B. R. Bhagat**, for "which is expressed to be for the benefit of any particular religious community" substitute "for religious worship".

Mr. Deputy-Speaker: Amendments moved:

(i) In the amendment proposed by **Shri B. R. Bhagat**, after "public utility" insert "in India".

(ii) In the amendment proposed by Shri B. R. Bhagat, for "which is expressed to be for the benefit of any particular religious community" substitute "for religious worship".

Shri Jhulan Sinha (Saran North): I beg to move:

In the amendment proposed by Shri B. R. Bhagat, omit:

(i) "but does not include any purpose which is expressed to be for the benefit of any particular religious community"; and

(ii) the Explanation.

Mr. Deputy-Speaker: Amendment moved:

In the amendment proposed by Shri B. R. Bhagat, omit:

(i) "but does not include any purpose which is expressed to be for the benefit of any particular religious community"; and

(ii) the Explanation.

Shri R. S. Tiwari (Chhatarpur—Datias-Tikamgarh): I beg to move:

In page 2, line 17, after "includes" insert "the executor or administrator of a deceased person or".

Mr. Deputy-Speaker: Amendment moved:

In page 2, line 17, after "includes" insert "the executor or administrator of a deceased person or".

No more amendments will be allowed hereafter.

Hon. Members who have not already spoken, and who want to participate in the debate can speak now. Clause 2 should be finished within half an hour.

Shri N. C. Chatterjee (Hooghly): You are putting a time-limit to the speeches on this particular clause. This is a very important clause.

Mr. Deputy-Speaker: Hon. Members must have some idea about the time.

Shri N. C. Chatterjee: I would request you not to specify any time-limit. This is an important matter, which concerns vitally all the communities. And you are taking power under this clause to deal with public charitable gifts.

Mr. Deputy-Speaker: Have we not had sufficient discussion over this?

Shri N. C. Chatterjee: As many as twelve new amendments have now come in, and we want to discuss them. You should not say, I submit with great respect to you, that those who have already spoken will not be allowed to speak.

Mr. Deputy-Speaker: Does it mean that each Member should speak four times?

Shri N. C. Chatterjee: These amendments put a different perspective to the whole debate. There are now some amendments which say that the exemption should not be given only to a sect or a caste. It may be that hon. Members may support it or oppose it.

Mr. Deputy-Speaker: All that I am submitting is that on the whole we have fixed some broad time-limit. Within that period, we should apportion the time for the various clauses. I have the least objection, even if ten days be spent over this clause only. The other day we had some discussion about this matter, and we agreed that as early as possible, we will try to dispose of this.

Shri N. C. Chatterjee: But you did not fix time-limit.

Mr. Deputy-Speaker: For the Estate Duty Bill, we fixed about ten days

Shri N. C. Chatterjee: Nothing was said in this House as to what was arranged at the conference informally called by the hon. Finance Minister. The other day, the hon. Minister said that he would look up and let you know.

Mr. Deputy-Speaker: All that he said was this. He asked me to refer to the proceedings. He did not say he would look up and let me know.

Shri S. S. More (Sholapur): Supposing a certain arrangement has been arrived at between the hon. Finance Minister and some of the Members informally, can that arrangement be binding on this House, and on those who were not invited for that conference?

Mr. Deputy-Speaker: I had invited the hon. Members of the Business Advisory Committee. We discussed the time that should be allotted both for the Andhra State Bill and the Estate Duty Bill. Inasmuch as all these new amendments have not been before hon. Members, again I have invited the hon. Members of the Business Advisory Committee for a meeting today, and we shall fix up the time-limit. As far as possible, having due regard to the amendments that have been tabled, and the importance of the various points that arise, I have not so far fixed any specific time-limit for the clauses. No doubt, we had some arrangement earlier. But we shall break it, and enter into a new arrangement. I shall place it before the House, after the Business Advisory Committee comes to any definite conclusion. Till that time, this matter may stand over.

The Minister of Finance (Shri C. D. Deshmukh): Is it your intention to revise it, only for the purpose of extending the time with a view to facilitating the discussion on the amendments to this clause?

Mr. Deputy-Speaker: I have got a vague recollection as to the arrangement we had arrived at. I am not definite as to what exactly we arranged on that day in the Advisory Committee.

Shri C. D. Deshmukh: There must be a record of what was said at the Business Advisory Committee. If we knew exactly what was agreed then, it would be easier for us.

Mr. Deputy-Speaker: The procedure is this. In the Advisory Committee representatives of all the groups assembled. They took into consideration the question of the time in respect of the amendments that have been tabled.

Even if a decision is arrived at formally, it is placed before the House. If the House accepts it, it becomes the order of the House. It is still in a nebulous state. I do not remember that it has been placed before the House formally. So far as that matter is concerned, I do not want anybody to hustle. We must have due regard for the time already taken. But if it is felt that some more time is necessary, I am sure the hon. Minister of Parliamentary Affairs, in consultation with the representatives of the Finance Ministry, will allot the necessary time and then we will also be able to fix up the time limit.

Shri C. D. Deshmukh: You make it an order of the House. Then it will be in the discretion of the House as to how much time is given to each amendment subject, of course, to the guidance of the Deputy-Speaker.

Shri A. M. Thomas (Ernakulam): May I know from the hon. Finance Minister whether the provisions in the Estate Duty Rates Bill are also going to be amalgamated with the main Bill? There were Press reports to that effect.

Shri C. D. Deshmukh: We thought over this matter and came to the conclusion that if we waited for the Estate Duty Bill to be passed by both the Houses and assented to by the President, then there might be constitutional difficulties in proceeding with the discussion of the other Bill which assumes that the main Estate Duty Bill has been enacted. There was a suggestion from certain quarters that it might be better if the rates were incorporated in the Bill itself. That suggestion, you will recall, has been made from time to time right from the early days. We considered this alternative and we have come to the conclusion that it would be better both from the point of view of time allotment as well as in deference to the wishes of those who wish these rates to be incorporated here, to have these rates incorporated in the Bill itself and notice of an amendment to that effect will be given by me.

Shri N. C. Chatterjee: That means withdrawal of that Bill. I take it that the hon. Finance Minister is going to withdraw that Bill and incorporate the relevant provisions in this Bill which means longer time-table will be needed. That is a very important measure. That means really amalgamating the two Bills into one Bill.

Mr. Deputy-Speaker: I think this matter may be considered when the amendemnt is formally tabled before the House.

Shrimati Sucheta Kripalani (New Delhi): May I draw the attention of the Deputy-Speaker to the fact that this question of rates is a very important one. Such a matter should have gone to the Select Committee for discussion. Now, after the Bill has come back from the Select Committee the rates Bill is sought to be introduced into the main Bill in the form of an amendment. I do not know what procedure you propose to adopt in the matter.

Mr. Deputy-Speaker: The point was raised by Mr. More that unless the parent Bill was passed the House would not be competent to take up the other Bill. We have, therefore, said that we would go through the consideration stage and then we would consider the matter tentatively. We came to that conclusion. Now, because it will take a long time before these two Bills are passed, the hon. Finance Minister seems to have considered it desirable to add to it the rates by way of an amendment here or by way of an Appendix or a Schedule added to this Bill. There was a suggestion even in the Select Committee that without the rates we would be only going into the Bill blindly without knowing exactly what the implication would be, what the results of the rates would be. Under these circumstances what we might have done originally, if possible and desirable, we are trying to do today. When that matter comes up in the form of an amendment, sufficient time will be given to the House to consider that matter also. The original fixation of time regarding the Estate

Duty Bill did not contemplate the Estate Duties rates Bill also.

Shri C. D. Deshmukh: In half an hour this will be before the House and then at the earliest opportunity—probably it will be tomorrow—I will withdraw the other Bill so that when the Deputy-Speaker meets the leaders, the matter can be discussed.

Shri N. C. Chatterjee: You will have to take the leave of the House to withdraw it.

Shri C. D. Deshmukh: That, of course, is assumed. Unless the House gives me leave to withdraw, I could not withdraw it. All this need not be spelt out for such an expert as the hon. Member opposite.

Shri R. K. Chaudhury (Gauhati): On a point of order, Sir,.....

Shri C. D. Deshmukh: I have still got to complete.

Mr. Deputy-Speaker: The point of order cannot be raised by merely standing up.

Shri C. D. Deshmukh: I was going to say, that if the Deputy-Speaker has a meeting, say in the course of today, he will be able to take cognizance of all facts.

Mr. Deputy-Speaker: Let me have that amendment.

Shri C. D. Deshmukh: The amendment will be in his hands by the time he calls up the meeting.

Mr. Deputy-Speaker: The meeting is at eleven o'clock.

Shri R. K. Chaudhury: This is an important point of order. How could the Press know about it before a suggestion is taken into consideration in this House? Is it a fact that the Ministry of Finance gave them the information over the head of the House?

Shri C. D. Deshmukh: The Ministry of Finance gave out no information. How the Press discovered it, I cannot say.

Mr. Deputy-Speaker: Even when the Bill, as it is a Money Bill, is before the House and such a serious suggestion is sought to be made, normally the House, when it is in Session, must be the first to know of any such attempt on the part of the Government. I have also been noticing, when the House is sitting here, that some statements are being made. I have received some complaints or letters from hon. Members that when the House is in Session here, some hon. Ministers are making statements in Bombay and elsewhere regarding policies. The practice has been that so long as the House is in Session the House ought to be the first to know of any particular policy or of a change of policy; when the House is not in Session, of course, it is left to the Government because the House is not in Session. Any information must proceed, as far as possible, from the House and the hon. Members ought not to have to look to something else and get information and be taken by surprise. I think in future that procedure will be followed.

I do not know how the Press got the information. I hope all care would be taken to see that matters do not go to the Press from any quarter unless the House is informed beforehand.

Shri C. D. Deshmukh: I have to add that no action was taken by the Finance Ministry to give publicity to it. Indeed the usual precautions that are taken to ensure that the matter does not leak out were taken.

Shri C. D. Pande (Naini Tal Distt. cum Almora Distt.—South West cum Bareilly Distt.—North): On an important point of order, Sir. I suggest that the amalgamation of these two Bills is not desirable.

Mr. Deputy-Speaker: When it comes we will see. We will not discuss that particular point now. There is no amendment before the House. When the amendment comes up and also when there is a motion for leave to withdraw the other Bill then the hon.

Members will certainly have an opportunity to say whether the Bill is all right or the amendment is proper and so on. There will be ample opportunity so far as that matter is concerned.

Shri T. N. Singh (Banaras Distt.—East): Regarding disclosure of news or items of news to Press earlier than the hon. Members themselves know whether such and such a thing will be taken up before or after, may I know whether that will also come under the breach of privilege of the House? If the statement that such and such items will be taken up before or after appears in the paper and the paper makes an intelligent speculation about it the ruling given by the Deputy-Speaker will be hard on the Press.

Mr. Deputy-Speaker: I am not saying anything against the Press. The Press may conjecture anything and write it in advance. I am talking about the hon. Ministers or Ministries. If an hon. Minister wants to make a statement, I think it is desirable that he should make a statement in the House before he takes the general public into confidence through papers.

श्री बी० जी० देशपांडे : विधेयक का यह संशोधन बहुत महत्वपूर्ण है। मैं समझता हूँ कि इस संशोधन ने बड़े मौलिक प्रश्न इस सदन के सामने निर्माण किये हैं। हमारे श्री सी० डी० देशमुख साहब ने जो पहला संशोधन इस में दिया है अगर आप उस की तरफ देखेंगे तो पता लगेगा कि उन्होंने ने यहाँ पर पब्लिक चैरिटेबल परपज की डेफिनिशन अर्थात् व्याख्या करने का प्रयत्न किया है। इसी प्रकार का प्रयत्न जब फाइनेन्स बिल यहाँ पर अवन के सामने आया था तब किया गया था, और उस वक्त मैं ने उस का विरोध किया था कि इस प्रकार की व्याख्या क्यों की जा रही है? उस वक्त देशमुख साहब ने बताया था कि यह चैरिटेबल परपोजेज क्या हैं। चूँकि वह इस को सरकारी अफसरों के हाथ में नहीं छोड़ना

चाहते हैं इसलिये उस की डेफिनिशन करना चाहते हैं और उन के सामने तत्त्व रख देना चाहते हैं। लेकिन अब जब हम डेफिनिशन देखते हैं तो पता चलता है कि उसे डिफाइन करने का यत्न नहीं है। मैं समझता था कि पब्लिक चैरिटेबल परपज्जे क्या है इस का अर्थ हमारे वित्त मंत्री महोदय बतायेंगे लेकिन यहां यह देखता हूं कि उस की डेफिनिशन नहीं है। इस में कहा गया है :

“‘Public charitable purpose’ means relief of the poor, education, medical relief and the advancement of any other object of general public utility.”

‘एनी अदर आब्जेक्ट’ की जो विषम व्याख्या की गई है उस से सोचिये कि पब्लिक चैरिटेबल परपज्ज क्या है। इस में इस का कोई पता नहीं लगता है, उन के हृदय में तो एक ही बात निश्चित है और वह बात यह है कि दान चैरिटेबल परपज्ज के लिये होना चाहिये। इसे बताने के लिये उन्होंने यह डेफिनिशन दे दी है और उस में कहा गया है कि :

“but does not include any purpose which relates exclusively to religious teaching or worship.”

यानी इस संशोधन के द्वारा धार्मिक पूजा और धार्मिक शिक्षा विरुद्ध निश्चय करना चाहते हैं और उस को चैरिटी नहीं समझते। सच्ची बात यह है कि दान क्या है, चैरिटी क्या है इस की व्यवस्था तो बड़े बड़े महान लोगों ने भारतवर्ष में की है। कल ही हम ने जन्म अष्टमी का दिन मनाया है। भगवान श्रीकृष्ण ने दान का अर्थ किया है। लेकिन हमारे चिंतामन देशमुख साहब की व्याख्या से उन की व्याख्या में अन्तर है। भगवान श्रीकृष्ण ने कहा है :

“देशे कालेष पात्रेभ दियते
यद्दानं तद्दानं सात्त्विकं विदुः।”

जो देश, काल, और पात्र को देख कर दान किया जाता है, अर्थात् स्थान, समय और पात्र, कहां दान देना है और किस को दान देना है इन तीनों चीजों को देख कर दान किया जाता है वह दान अच्छा है। दम्भ के लिये, मैं बड़ा हूं दान में मेरी कीर्ति होनी चाहिये, इस दृष्टि से जो दान दिया जाता है वह दान बुरा है। दान देने वाला सात्त्विक है, राजस है या तामस है यह देख कर दान की व्याख्या की जाती है, लेकिन भारतवर्ष में एक परवसिटी अर्थात् विकृति आ गई है। मैंने देखा कि जो संशोधित मार्ग का निर्माण यहां हुआ है उस में कन्फ्यूजन वर्स कन्फाउन्डेड है। हम देखते हैं कि यह कहा जाता है कि सब बात ठीक है लेकिन रिलिजस के साथ साथ कम्प्यूनल चीज नहीं होनी चाहिये। आप को तो डर पैदा हो गया कि हर रिलीजस चीज कम्प्यूनल होती है। आप कहते हैं कि स्त्रियों को इस में न रखना चाहिये, बच्चों को इस में न रखना चाहिये, बैकवर्ड कम्प्यूनिटी को न रखना चाहिये, इस तरह से पहले अपवाद बना कर फिर अपवाद के भीतर अपवाद बनाना शुरू कर दिया गया है। इस तरह से इस में और कन्फ्यूजन पैदा हो गया, और कन्फ्यूजन के भीतर भी एक परवसिटी आ गई है। वह विकृति यह है कि हम ने एक सेकुलर स्टेट बनाया है। इस सेकुलर स्टेट में जो लोग अधार्मिक हैं या धर्महीन हुआ करते हैं, उन के समर्थन में हमारे लोग आते हैं और कहते हैं कि कौन कहता है कि हम धर्म के खिलाफ हैं। हम किसी धर्म से द्वेष नहीं करते हैं, लेकिन हम क्या करें, यहां मुसलमान हैं, यहां ईसाई हैं। अगर हम को धर्म की शिक्षा देनी हो तो किस के धर्म की शिक्षा दें ? इस के कारण आज स्टेट की तरफ से धार्मिक शिक्षा नहीं दी जाती ताकि स्टेट की तरफ से कोई धार्मिक उग्रता न हो जाय और कोई व्यक्ति कृत्य करता है तो आप उस की तरफ डिस्फेवर से देखते हैं।

[श्री वी० जी० दशगंढे]

यह कहा गया कि धर्म का दान हम द सकते हैं, और हमारे गाडगिल साहब तो धर्म के बड़े प्रचारक हैं उन्होंने ने कहा कि अगर रिलिजस पुस्तकों पर सेल्स टैक्स लगाया जाय तो क्या धर्म का विरोध होगा? मैं कहता हूँ कि जरूर विरोध होगा। गाडगिल साहब के राज्य में सेल्स सम्बन्धी किताबों पर टैक्स नहीं होगा। सेल्स एजुकेशन की किताबों पर सेल्स टैक्स नहीं होगा लेकिन धार्मिक किताबों पर टैक्स जरूर लगेंगे। यह विरोध करना नहीं तो और क्या है? आप कहें कि बाकी दानों पर तो एग्जम्पशन मिलेगा लेकिन धार्मिक दृष्टि से अगर किसी कम्प्यूनिटी के लिये आप दान देंगे तो उस पर हम डेथ ड्यूटी लगायेंगे। यह डिस्क्रिमिनेशन नहीं है तो फिर क्या है। यह कम से कम धर्म के खिलाफ तो जरूर होगा। श्रीरंगजेब भी कह सकता था कि मैं किसी भी मनुष्य के हिन्दू धर्म परिपालन करने के खिलाफ नहीं हूँ, बस जजिया दे दो और मन्दिर में बैठ कर चौबीस घंटे पूजा करो, मैं मना नहीं करता हूँ। जो जजिया दे दे वह तो मन्दिर में जा सकता है और जो न दे वह नहीं जा सकता, इस का असर क्या होगा। इसी प्रकार से आप धार्मिक दान देने वाले को डिसएडवान्टेज में रखने जा रहे हैं।

आगे चल कर मैं पूछना चाहता हूँ। एक मनुष्य है वह यह न देखे कि कांग्रेस के एलेक्शन में खड़ा होना है, जवाहरलाल नेहरू का कृपा पात्र बनना है, वह कम्प्यूनल होता है, हम को मालूम है कि कम्प्यूनल का क्या अर्थ लगाया जाता है, कम्प्यूनल का अर्थ है हिन्दू धर्म के लिये बोलना। हमारे चैटर्जी साहब दायभाग का समर्थन करते हैं हालांकि वह जानते हैं कि दायभाग का अगर नाम लेंगे तो लोग कहेंगे कि यह पुरानी बात कर रहा है। अगर वह ऐसी बात कहें जो मुसलमानों और ईसाइयों के बिच्छ न हों तो कहा जाता है कि यह तो

नानकम्प्यूनल बात है क्योंकि यह ईसाई और मुसलमानों से सम्बन्ध नहीं रखती है। हमारे यहां कम्प्यूनिस्ट खड़े हो कर मुस्लिम माइना-रिटि के समर्थन में भी कुछ कहते हैं तो भी वह नानकम्प्यूनल चीज़ हो जाती है, लेकिन हिन्दुओं के धर्म के लिये कोई अगर कुछ कहे तो वह कम्प्यूनल हो जाती है। कोई भी चीज़ जो कम्प्यूनिटी के कल्याण के लिये की जाती है वह बुरी है। मृत्यु के समय में मनुष्य धार्मिकता में आता है। उस के मन में जो इच्छा हो वह उस को पूरी कर के धर्म में ही सुख पाता है। वह अपने धर्म के लिये कुछ करना चाहता है। वह भ्रष्टा हो या ना हो यह तो वैयक्तिक मत है। अपने विधान में कहीं नहीं कहा गया कि धर्म कार्य नहीं करना चाहिये। मुझे मालूम है कि मृत्यु के समय आदमी चाहता है कि वह किसी मन्दिर की स्थापना करे, यह कोई बुरी बात नहीं है। हमारे डा० राजेन्द्र प्रसाद जी सोमनाथ मन्दिर में चले गये, जो पुराने मन्दिर हैं हम उन की प्रतिष्ठा करना चाहते हैं तो इस में क्या बुरी बात है? हिन्दू धर्म पालन की दृष्टि से आप इसे क्यों देखते हैं? मैं सोचता हूँ कि कोई स्मशान काफी नहीं है, लोगों को दूर जाना पड़ता है, तकलीफ़ उठानी पड़ती है तो उस के लिये मैं कोई दान दूँ तो चूंकि स्मशान में कोई मुसलमान नहीं जाता, कोई ईसाई नहीं जाता इस लिये यह कम्प्यूनल चीज़ हो गई? अगर स्मशान के लिये मैं दान देता हूँ तो धार्मिक और कम्प्यूनल होने के कारण आप कहेंगे कि उस को एग्जम्पशन नहीं मिलना चाहिये। बेचारे मुसीबत में वहां आते हैं लेकिन यह आप के राज्य में पापमय दान होगा। बद्रीनारायण की यात्रा के लिये लोभ जाते हैं, वह लोग सर्दी में परेशान होते हैं, न खाने को मिलता है न ठहरने को। उन के रास्ते में अगर कोई धर्मशाला बना दी जाती है तो क्या यह कोई खराब काम है? इस से आप के सेकुलर आम्बेकिट्ज में कोई बिच्छ

पड़ता है? आप के सेकुलर आइडियल का क्या यह मतलब है कि दान देते वक्त हमें यह पूछना चाहिये कि हम यह दान दें या न दें। अपने बहन को, भतीजों को नौकरियां आप दे सकते हैं। लेकिन अगर कोई धार्मिक कहे कि हमारी जाति पिछड़ी हुई है, उस के लिये हम कुछ करें तो यह कम्यूनलिज्म हो जाता है। हम भागे जाना चाहते हैं तो हम को धार्मिक क्यों कहते हो? साम्प्रदायवाद के आप विरुद्ध हैं। प्राविशियल और लिग्विस्टिक उद्देश्य की पूर्ति के लिये यदि कोई दान दिया जायगा तो वह भी खराब मानना चाहिये।

बात यह है कि आप को यह सोचना चाहिये दान देते वक्त कि यह धर्म के लिये देते हैं, धार्मिक शिक्षा के लिये देते हैं, नैतिक शिक्षा के लिये देते हैं तो मेरा विश्वास है कि यह दान कल्याणकारी है। किसी ग्रुप का प्रचार करने के लिये दान देते हैं तो यह बुरा दान होता है। कोई कारण नहीं कि इस के विचार करने का अधिकार भी हम को न हो कि यह हमारा वैयक्तिक मामला है। स्टेट ने कभी निश्चय नहीं किया है कि धर्म से चलना बुरी चीज है, जब तक यह निश्चय नहीं होता है तब तक सब लोग अपने धर्म का परिपालन कर सकते हैं। उस धर्म के उन्नति के लिये यदि कोई दान दिया जाता है और उस पर टैक्स लिया जाता है तो मेरी समझ में यह डिस्टिक्मिनेशन अत्यन्त बुरी बात होगी।

मैं समझता हूँ कि यदि कोई दान दे हिन्दू धर्म के खिलाफ काम करने के लिए, या यदि कोई दान दे मुस्लिम धर्म के खिलाफ काम करने के लिए, या यदि कोई दान दे ईसाई धर्म के खिलाफ काम करने के लिए, या यदि कोई दान दे साधारण धार्मिकता के खिलाफ काम करने के लिए तो शायद उस पर एग्जेम्पशन न रहें। लेकिन यदि यह रखा गया कि कोई धार्मिकता के लिए या धर्म के कार्य के लिए दान दे, जिस को कि आप कम्यूनल कहते हैं, वो

उस को एग्जेम्प्ट नहीं किया जायगा, तो इस से आप एक नया, प्राबलम पैदा कर देंगे। विधान में जो गारंटी दी गयी है उसके पश्चात् हम अपने धर्म के अनुसार रह रहे हैं, उस में आप रुकावट नहीं डाल सकते हैं। मेरा विचार तो यह है कि जब स्टेट की तरफ से धर्म की शिक्षा नहीं दी जाती है तो धार्मिक शिक्षा का प्रबन्ध वैयक्तिक दान द्वारा ही हो सकता है उस को उत्तेजन देना चाहिये। तो कोई गोरक्षा का काम करता है, कोई पिजरापोल का काम करता है, जो शायद पब्लिक यूटिलिटी में न आता हो। जब मैं किसी दूसरे को तकलीफ नहीं देता और अपनी भावना के अनुसार त्याग कर के दान दे रहा हूँ तो उस पर जजमेंट में बैठ कर यह करने का, कि वह अच्छा है या बुरा, वह न्याय है या अन्याय, यह अधिकार स्टेट को नहीं है। अपने संविधान की दृष्टि से मैं कहूँगा कि आज आप की सिक्पूलरिज्म की व्याख्या परीक्षा के लिए सामने आयी है। आज तक आप कहते थे हम किसी भी धर्म के खिलाफ नहीं है, किसी धर्म का विरोध नहीं करना चाहते हैं, हम धर्म विरोधी नहीं हैं, हमारा राज्य धर्म विरोधी नहीं है, यह एक धर्म निरपेक्ष राज्य है। यह आप आज तक व्याख्या करते थे लेकिन इस विधेयक के द्वारा 'यू हूँ बिकलेग्रैंड' ए वार एग्रेन्स्ट रिलीजन (आप ने धर्म का विरोध करना आरम्भ कर दिया है)। हमारे गाइडिंग साहब यह कहते थे कि यह बिल है, वार एग्रेन्स्ट प्रापर्टी। यह तो मैं देखता नहीं हूँ। मिताक्षर फैमिली में अगर किसी के पांच लड़के हैं और उस के पास तीन लाख एक हजार की प्रापर्टी है तो केवल ५० रुपया का टैक्स लगेगा। तो आप तीन लाख की प्रापर्टी के लिए पचास रुपया का टैक्स रख रहे हैं। यह तो प्रापर्टी के खिलाफ वार नहीं है। यह तो रिलीजन के खिलाफ, धार्मिकता के खिलाफ खुल्लमखुल्ल विरोध है। यही आप इस बिल में कर रहे

[श्री वी० जी० देशपांडे]

हैं और इसी के लिए मैं उपाध्यक्ष महोदय के द्वारा यहां सब सदस्यों से प्रार्थना करूंगा कि यह पक्ष का सवाल नहीं है। हम को विधान ने जो धार्मिक स्वातन्त्र्य दिया है उस का परिपालन करने का हम को अधिकार है, जनता को पूरा अधिकार है कि वह उस का परिपालन करे। इस विधेयक पर संशोधन दे कर हम यही लोगों को बतलाना चाहते हैं और इसी लिए मैं आप से प्रार्थना करता हूँ कि आप इस संशोधन को वापस ले लें। मैं देखता हूँ कि हमारे वित्त मंत्री जी रोज बदलते हैं। एक विधेयक लाते हैं फिर उस का संशोधन स्वीकार कर लेते हैं। मेरी प्रार्थना है उन से कि इस संशोधन को वापस ले लिया जाय और डेफीनीशन बनाने का काम और लोगों पर छोड़ दिया जाय तो ज्यादा अच्छा होगा। इतना ही कह कर मैं इस संशोधन का विरोध करता हूँ।

Shri R. K. Chaudhury: I had put in an amendment which has not been numbered and shown in the list, but I actually moved it the other day in the House. Therein I wanted to make a distinction between persons belonging to a particular religious community and persons who actually profess that religion. I submit there are many distinguished persons—distinguished persons even in this House—who would normally be classed as 'Hindu', who would be shown in the list as members of the Hindu Community, but who actually do not profess that religion. I want that my amendment should be accepted by this House and a distinction, which is now prevalent in this country, namely, a man may for official purposes be called a Hindu, but actually he is not a Hindu, but an anti-Hindu, that distinction be drawn. I am not an orthodox Hindu myself, but any attempt to curb the religious spirit of the Hindus, any attempt to pull down the Hindu religious institution will be opposed by me and by men like me with all the force that they can command.

Shri C. D. Pande: By the whole lot of them.

Shri S. S. More: He belongs to the Hindu Mahasabha.

Shri R. K. Chaudhury: I do not belong to the Hindu Mahasabha, but the gentleman who has found in this clause the spectre of communalism belongs to some narrow party; whether it is communal or religious or whether it is Maharashtra, I do not know. Certainly, he has got a narrow view of looking at things.

I must as a Hindu hang down my head in shame when I am called communal if I want to endow a certain property for the Hindu religion. Who is communal? The man who calls me communal is communal or am I communal? In this country, where the majority of the people are Hindus, Hindus do not actually belong to a particular religion. I say Hindus are a nation and nothing which is done for Hindus, nothing which is done for the Hindu religion can be called communal in India. That is the spirit in which we should look at all these things. This narrow attempt—this low attempt, I should say—on the part of the authorities that be who want to dub the Hindu doing something for the Hindu religion as communal will bring about the ruin of those persons. This spirit, this spirit of over-secularisation...

Shri C. D. Deshmukh: On a point of order. Sir. If there is anything against...

Shri R. K. Chaudhury: Is he rising on a point of order?

Mr. Deputy-Speaker: Yes.

Shri R. K. Chaudhury: If he is not rising on a point of order, I am not going to yield.

Mr. Deputy-Speaker: The hon. Member must carry conviction. After all, hon. Members are all here. But the Mover of the Bill has to be convinced first; of course, the House has also to be convinced. The hon. Minister is wanting to clarify some position. The hon. Member may kindly take his seat.

Shri R. K. Chaudhury: In the hope that he will return the courtesy, I will do so.

Shri C. D. Deshmukh: I was going to ask the hon. Member whether he found that this was directed against a particular community, say, the Hindu Community.

Shri Dhulekar (Jhansi Distt.—South): Yes, it is.

Shri R. K. Chaudhury: 'Hindu' is a nation. My friend will look upon Hindus as a nation. I hope that the hon. Minister will forget his old ICS association and try to think of Hindus as a nation. This is Hindustan; we are a nation, and this is the nation—the Hindu nation—I am talking of. Do not bring in this low trick, small ideas, about pulling down the Hindus as belonging to a particular religious community. Hindus do not belong to a particular religious community.

Take, for instance, the Kamakhya temple near Gauhati. There, for the water works in the hill a sum of nearly Rs. 75,000 has been given by the Assam Government. Now, who goes to the Kamakhya temple? Only those—excepting a few of my friends here who go on sightseeing and for other delectable purposes—who have the idea of having a *darshan* of the temple and the goddess there. That is the idea, but now according to this interpretation of Hindu communalism, will that grant which has been given by the Government of Assam and which is going to be supplemented by the charitably-minded people of India—because all the Indians, practically all Hindus, and that is nearly all Indians, go there for religious worship—be banned if a certain gift is made in favour of the water supply in Kamakhya hill? Will it be subject to taxation, because it relates to the benefit of a particular religious body?

Shri C. D. Deshmukh: No, Sir, we wish them very long life after they make such a gift. (*Interruptions*)

Shri N. C. Chatterjee: Will the will of the Government work also here or some other will?

Shri R. K. Chaudhury: Here is really a contradiction between the Government in the Finance Department and Government in the Health Department, because if the Health Department works properly then the collection of the estate duty will be very little. Only if cholera rages as it did before, then only can the hon. Finance Minister expect to get more collections. Here is a contradiction. While the Finance Minister wants frequent deaths in this country in order to get more estate duty, the Health Minister may try to undo all that by having better health in the country.

Shri K. K. Basu (Diamond Harbour): They are neighbours.

Shri R. K. Chaudhury: But ultimately, I am sure, the Finance Minister will win because, after all he holds the finance strings of the Government and the Health Minister may lag in her zealous efforts for maintaining good health. But that is not the point now. The point is that whatever you do in this matter of estate duty, I would ask the Government to take warning beforehand and not to toy with this over-secularisation. If a grant is made for any particular worship in India, a worship that is followed by the majority of the people of India, then that grant should not be made the subject of any sort of taxation. Similarly, I say that so long as the Muslims want to make a gift for the purpose of their religious worship, much more protection than that given to the Hindus should be given and no such gifts should be handicapped by taxation of this kind. So long as the Muslims do not give gifts which will go to the benefit of people in Pakistan and not to the people of India, I submit, that in the case of Muslims such gifts should always be exempt from taxation. If this warning is not heeded to by the Government the consequences will be—you may call it communalism—a great movement will come which will duly sweep away all these ideas of secularism of the Government. I am sure many of my hon. friends want to give the same warning as I do give, but they may not be able to give it

[Shri R. K. Chaudhury]

out of fear of some distinguished persons who belong to the Hindu religion but who do not really profess or believe in it.

Shri Tek Chand (Ambala-Simla): I rise to offer a few comments on the amendment moved by my hon. friend Mr. Bhagat. The earlier portion of this amendment, to my mind, is dangerously too wide and too flexible and the latter portion is too narrow. May I refer to the earlier portion where endeavour is made to define public charitable purpose? He says, it includes relief to the poor, education, medical relief and the advancement of any other object of public utility. May I pause for a second here? I want that these laudable objects of public charity that have been enumerated should be confined to the territories of this country for the purpose of earning exemption. I may illustrate my point of view. Supposing there is a multi-millionaire Borah and he gives, for one of the charitable purposes here enumerated, a crore of rupees but for the benefit of people in Iran, Pakistan or Afghanistan. The result will be that this Government will be deprived of Rs. 40 lakhs because he might turn round and say that it was for a public utility, for giving medical relief or for education of the people in Afghanistan. My amendment is that after the words 'public utility', the words 'within the territories of India' should be inserted.

10 A.M.

Mr. Deputy-Speaker: Why did he not move it earlier?

Shri Tek Chand: Sir, the list was given. May I crave your indulgence to formally move it, now?

Mr. Deputy-Speaker: Yes.

Shri Tek Chand: I beg to move:

In the amendment proposed by Shri B. R. Bhagat, after "public utility" insert "within the territory of India".

Take another instance. Suppose in this country somebody gives a crore

of rupees to some Buddhist institution, which comes under 'charitable purpose' according to our definition, but those who are going to enjoy the benefit of this charity happen to be in China, Burma or in some other place outside India. The result will be that this crore of rupees will go outside this country without the State getting anything by way of estate duty. Similar illustrations may be multiplied.

Shri S. S. More: Supposing X donates two lakhs of rupees for the construction of a hostel in London for the use of the Indian students, what will be the effect of this amendment? Does he not want this to be exempted?

Shri Tek Chand: My point is with regard to exemption. The charity should be confined to the borders of this country in order to earn exemption. If you want to be universally charitable, by all means be charitable, but then you may as well be charitable to the exchequer and you need not stint the duty you are called upon to pay. Therefore, my feelings are that unless these words 'within the territories of India' are inserted, the result will be that a very large number of people may be so minded that they will find out a way to transfer large sums of money to countries abroad for ostensible purposes of charity, but Heaven alone knows what the real purpose might be. Therefore, to this extent, my fears are that the amendment moved by my hon. friend is too flexible and it ought to be restricted so as to confine the charitable purposes within the territories of this country in order to earn the exemption.

Shri C. D. Deshmukh: I just want to ask one question. The same objection should apply to the original wording itself. What I mean to say is, it is not a particular defect of the amendment so much as the original clause itself.

Shri Tek Chand: I humbly agree, Sir.

Therefore, my submission is that whenever you are defining public charitable purpose kindly see that it is within the confines of this country.

So far as the second part of the amendment is concerned—the words ‘for the benefit of any particular religious community’—if I were left to have a choice between two alternatives, I would have preferred the earlier amendment of the hon. Finance Minister because the words ‘for the benefit of any particular religious community’ are a little—if I may use that expression—too treacherous in comprehension. That is to say, the object may be perfectly secular, but in so far as the beneficiaries under the secular object happen to be members of a particular community, you will be depriving the donor of the opportunity of giving to a charity. I may again illustrate my point of view.

Supposing, a person gives away a piece of land in order to be used as a cremation ground. Supposing again another person in the neighbourhood who happens to have a grove of trees were to part with those trees to be used as fuel for burning the dead of the poor, the object, I submit, will be definitely a secular object, but in so far as the person who are getting the benefit will be members of one particular community only, it might be hit by the amendment, ‘for the benefit of any particular religious community’. There is a well-known legal maxim for guiding the law framers. A *verbis legis non est recedendum*, which means from the letter of the law there ought not to be a departure. The benefit may be perfectly secular. You may be opening an *ashram* for some teaching, for some education in a particular language but in so far as that language happens to be taught to a particular community only, the result may be you might be depriving it of charity.

Then, again, supposing a person were to open, let us say, a swimming

pool in New Delhi—that may be perfectly all right.

[PANDIT THAKUR DAS BHARGAVA in the Chair.]

Supposing it were for the construction of a bathing ghat in Hardwar or Banaras, it is going to be for the benefit of a particular community. Your intention is that the object of charity in order to secure exemption ought not to be exclusively religious. Left to myself I would not ban religious charity for purpose of exemption. I have given notice of an amendment in which I have suggested the substitution of the words “which relates exclusively to religious worship” for the words “which is expressed to be for the benefit of any particular religious community.” To that extent you might be achieving your object without harming the objects of charity which may be enjoyed by a particular community and yet which may be of an exclusively secular character. I commend these suggestions for the kind consideration of the hon. Finance Minister and I hope he will be pleased to accept them.

Mr. Chairman: Amendment moved:

In the amendment proposed by Shri B. R. Bhagat, after “public utility” insert “within the territory of India.”

श्री बुलेकर : मुझे बड़ा अफसोस है कि पार्लियामेंट में जिस समय कोई विधेयक पेश किया जाता है तो उस समय इस बात का प्रयत्न किया जाता है कि जो लोग बिल्कुल सीधे मिजाज के भी हैं उन को भी किसी तरह छोड़ा जाय। आप खुद देखते हैं कि मैं इतने साल से बराबर केवल एक आयुर्वेद का काम लिए हुआ हूँ और २०, २२ वर्ष से इसी बात का प्रयत्न करता रहा हूँ कि सारे भारतवर्ष में ८५ फीसदी मनुष्यों को जिन को सरकारी रुपये से कोई औषधि नहीं मिलती है, उन को औषधि दी जाय। लगभग ८० करोड़ रुपये

[श्री धुलेकर]

भारतवर्ष में सालाना एलोपेथी पर खर्च किया जाता है, लेकिन लगभग पन्द्रह फीसदी मनुष्यों को ही एलोपेथिक औषधि मिलती है और ८५ फी सदी मनुष्यों को औषधि आयुर्वेद के द्वारा मिलती है, किन्तु यदि आयुर्वेद के लिए कोई मनुष्य खड़ा हो तो लोग तुरन्त इस बात को कहेंगे कि यह मनुष्य मालूम पड़ता है पुरानी संस्कृति का है। और इसलिए अगर तुम को कुछ गाली देना हो तो उस को हिन्दू कह दो। आज हमारे भारतवर्ष में यदि कोई अपमानित मनुष्य है तो वह हिन्दू कहलाने वाला जन्तु है, चाहे कांग्रेस के लोग हों, चाहे अपोजीशन लोग हों, किसी आदमी को यदि घृणा की दृष्टि से देखना हो तो उस को कह दो कि यह हिन्दू है। बारह बजे रात में अगर कोई बिरला मन्दिर में जाय, तो लोग कहेंगे अरे यह तो हिन्दू मालूम पड़ता है, मानों मन्दिर में जाना कोई बड़ी बुरी बात हो और उस को बड़ी हेंय दृष्टि से देखेंगे, लेकिन यदि कोई गेलाड में जाय, वहां शराब पिये, चम्पकोर्ड क्लब में जाय और दूसरे क्लबों और होटलों में जाय और ताश फ्लेश वगैरह खेले तो वह यह समझे और लोग भी ऐसा समझें कि वाकई यह आदमी बहुत प्रायेंसिव है और अच्छा आदमी है। मैं स्टेट ड्यूटी बिल के अवसर पर अपने देशमुख साहब और खासतौर से काका साहब गाडगिल से कहना चाहता हूं कि मैं आप के सामने जो बात पेश करता हूं आप उस को सुनें।

श्री श्यामनन्धन सहाय (मुक्तपूरपुर मध्य) : काका साहब गेलाड की तरफ जाते हैं क्या ?

श्री धुलेकर : मान लीजिये कोई सज्जन जिस के पास दो तीन करोड़ रुपया हो भारतवर्ष में घूमे और उस की इच्छा हो कि मेरा यह रुपया अच्छे कार्य में लगे। पहले वह दिल्ली से चलता है तो जामा मस्जिद सामने आती है और वह सोचता है कि इस की मरम्मत करा

दी जाय तो बहुत अच्छा होगा और उस के लिए वह नोट कर लेता है कि इस की मरम्मत के लिए बीस लाख रुपये दूंगा, यहां से चलकर वह आगरे के ताजमहल पर पहुंचता है और देखता है कि उस मघाहर और आलीशान इमारत पर जिस पर लाखों और करोड़ों रुपये खर्च हुए हैं, बहुत पुरानी हो चली है और उस की मरम्मत के लिए भी बीस लाख रुपया देना चाहिए, वहां से चल कर वह पंढरपुर जा पहुंचता है और बिठोभा के दर्शन करता है, वह चाहता है कि इस छोटे से मन्दिर को और बड़ा कराया जाय और उस के लिए वह पचास लाख रुपये देना चाहता है

श्री गाडगिल (पूना मध्य) : ऐसे देने वाले हैं कहां ?

श्री धुलेकर : जी, आज भी ऐसे देने वाले मौजूद हैं, हो सकता है कि आप के यहां ऐसे ऐसे मन्दिर नहीं बनाये होंगे, लेकिन मुझे मालूम है कि जिन लोगों को आप बुरा कहते हैं, यह हमारे सेठ तुलसीदास, समाज के उस वर्ग ने इसी भारतवर्ष में करोड़ों रुपये के घाट और मन्दिर इत्यादि बनवाये हैं। तो मैं आप को बतला रहा था कि वह आदमी उस मन्दिर के निर्माण के हेतु प्लान वर्क आउट करने के लिए इंजीनियर्स मुकरर करता है और दस लाख रुपये इस के लिए प्रोवाइड करता है और वह यह सोचता है कि बाद में नक़्श तैयार हो जाने पर वह इस मन्दिर पर पचास लाख रुपया और लगायेगा। इस तरह अपना रुपया ऐसे ऐसे सत्कार्यों में लगाने के बाद वह लीटकर आता है और दो करोड़ रुपये का वह गिफ्ट करता है, ऐसा तो नहीं है कि वह दो करोड़ रुपया लेकर के मिस्टर धुलेकर को दे देगा, या मिस्टर देशमुख को दे देगा या काका साहब को दे देगा, वह तो उन्हीं धार्मिक संस्थाओं को वह रुपया देगा जो उन का इन्तजाम करती हैं, और उन संस्थाओं में या तो हिन्दू होंगे, मुसलमान

होंगे, जैनी होंगे या पारसी होंगे, इस तरह के लोगों को वह देगा, और उन संस्थाओं को देकर के मान लीजिए कि वह पन्द्रह दिन के बाद मर जाता है, सब को रुपया वह दे चुका, और इन्तजाम कर गया, अब मदुरा के टेम्पुल के लिए उस की इच्छानुसार एक करोड़ रुपया मरमम्त पर लगाना है, जिन लोगों ने मदुरा का मन्दिर देखा होगा वह इस का सहज अनुमान लगा सकते हैं कि अगर उस की ठीक से मरमम्त की जाय तो कदाचित् पन्द्रह करोड़ रुपये से कम खर्च नहीं आयेगा, मेरे मित्र कहते हैं कि क्यों साहब क्या दानी इस दुनिया में हैं मैं उन से पूछना चाहता हूँ कि यदि दानी नहीं हैं तो मदुरा का मन्दिर कैसे बना, अगर दानी नहीं हैं तो मथुरा में सेठ जी का मन्दिर खड़ा है जिस में सोने का खम्भा है, जिस को हमारे काका साहब सोच भी नहीं सकते कि इतना दान हो सकता है, अब मैं फिर आप के सामने यह प्रश्न पेश करना चाहता हूँ कि उस शल्ल ने मदुरा टेम्पुल की मरमम्त के लिए प्लान और इंजीनियर्स पर उस ने पांच लाख रुपया लगाया और पांच लाख से मरमम्त शुरू हो गई और दस लाख रुपया खर्च हो गया और कुल लागत बनाने पर एक करोड़ के करीब आयेगी, अब वह शल्ल इस के तीन या छह महीने के बाद मर गया, अब आप अपने कैलकुलेशन पर कहते हैं कि एक करोड़ में से ३१ लाख हम को दे दीजिए, उस के बाद आगरे के ताजमहल पर पहुंचते हैं, और उस से कहते हैं कि बीस लाख हम को दे दीजिए, और तीसरी जगह जाकर कहते हैं कि पांच लाख हमें दे दीजिए और इस पर भी आप कहते हैं कि यह धर्म के ऊपर आघात नहीं है। जैसा मैं ने प्रारम्भ में कहा, मैं आप से एक बात और बताना चाहता हूँ और जिस चीज को मैं चाहता हूँ कि यहां पर साफ हो जाय, यह सारी बातें बहुत से लोग इसलिए करने की कोशिश करते हैं कि कदाचित् वह इस से पंडित जवाहरलाल नेहरू को सन्न कर रहे हैं।

बाबू रामनारायण सिंह (हजारीबाग, पश्चिम) : बात तो यही है।

श्री धुल्लेकर : मैं उन को बतलाना चाहता हूँ कि श्रीमान् जी, सन् १९१६ से आज तक पंडित जवाहरलाल नेहरू के साथ जितना मैं रहा, उतना शायद ही कोई रहा होगा, सिवाय टंडन जी को छोड़ कर और कोई उन के साथ इतना ज्यादा नहीं रहा, जितना मुझे उन के साथ रहने का सौभाग्य प्राप्त हुआ है, मैं उन के दिल व दिमाग को अच्छी तरह जानता हूँ और मैं समझता हूँ कि जितने वह डेमोक्रेटिक और उदार चित्त के हैं, उतना दुनिया में आज कोई नहीं है, वह यह नहीं जानते हैं कि इस प्रकार की कोई छोटी बात यहां पर स्टेट इयूटी बिल के सिलसिले में उठायी गयी है वह तो बेचारे यही समझते हैं कि पब्लिक चैरिटीज ऐक्ट इज पब्लिक चैरिटी, वह यह थोड़े ही जानते हैं कि पब्लिक चैरिटी का अर्थ सिर्फ गवर्नमेंट के खजाने में ही टैक्स के रूप में देना है और किसी प्राइवेट संस्था को नहीं देना, मेरे प्रान्त के एक बड़े ऊंचे दर्जे के सज्जन बोले कि तुम तो ऐसा करो कि सब लोग जो भी बात हो उस में टैक्स दे दो और गवर्नमेंट को तुम टैक्स दे दो, तुम तर जाओगे, मैं साफ तौर से पूछना चाहता हूँ कि क्या आप की गवर्नमेंट के कर्मचारी और क्या गवर्नमेंट का इन्तजाम इतना अच्छा है कि वह लोग दिल के ऊपर हाथ धर कर ईमानदारी से कह दें कि १०० रुपये में से साठ फी सदी जो पब्लिक के ऊपर खर्च होता है, वह ठीक तरह रफ्त होता है।

मैं चैलेंज करता हूँ इस बात का कि जो चार सौ करोड़ रुपया टैक्सों का हिन्दुस्तान देता है, उस में से ८० फीसदी से ज्यादा पब्लिक के हित में नहीं पहुंचता है और २० फीसदी के करीब हिन्दुस्तान के आफिसर्स ले रहे हैं। इस लिये जब तक हम को इस बात की गारन्टी

[श्री धलेकर]

न हो जाय कि वास्तव में यह स्टेट जिस को हम यह रुपया देते हैं वह कल्याणकारी स्टेट है तब तक यह कहना कि आप हम को रुपया दे दो और स्वर्ग को चले जाओ ठीक नहीं है। मैं इस बात को कहता हूँ कि जो मनुष्य अपना रुपया धर्म कार्यों में लगाता है उस का देश स्वर्ग को जा रहा है और उस की वजह से यह स्वराज्य हम को मिला। मैं जानता हूँ आप भी इस के स्टैटिस्टिक्स बनावें और देखें कि हिन्दुस्तान की लड़ाई में किस तरह के लोग जेलखाने गये और किस तरह के लोग फांसी पर चढ़े। मैं आप को यह बता सकता हूँ कि शंकर राव मोरे की क्लास के लोग नहीं गये, वकील लोग नहीं गये, डाक्टर लोग नहीं गये, अफसर लोग नहीं गये। जो आदमी मन्दिरों में घंटा बजाते थे और जो राम का नाम लेते हैं वह लोग गये। आज आप कहते हैं हमारे मित्र कहते हैं कि इस में से रिलिजस वर्शिन के भाग को निकाल दिया जाय। क्यों साहब रिलिजस वर्शिन को क्यों निकाल दें? हम हनुमान जी का मन्दिर बनाते हैं जो सदा के ब्रह्मचारी हैं, उन का मन्दिर बनाते हैं, आज हम रामचन्द्र का मन्दिर बनाते हैं जो हमारे मर्यादा पुरुषोत्तम हैं, हम योगेश्वर कृष्ण का मन्दिर बनाते हैं जो कि १६ कला के अवतार थे और पूर्ण ब्रह्म थे, तो हमारे मित्र कहते हैं कि उस के लिये टैक्स लगा दिया जाय? दो करोड़ में से २६ लाख रुपया गवर्नमेन्ट हम को दे दे तो मन्दिर बनाये चाहे न बनाये।

अब मैं दूसरी बात कहता हूँ। सभी और कहा गया है कि इस पर टैक्स न लगाया जाय। आज आप एक बड़ा चारी बागीचा बना दें जिस में शाम को शकुन्तला नाटक प्रैक्टिकल रूप से खेला जाय, उस के लिये टैक्स न लगे, आप बड़े बड़े मकान बना दें जहाँ पर लोग बच्चा खेलें और बीबिसों घंटे प्राहिभिशन के

खिलाफ भी काम करते रहें, इस के लिये बिल्कुल छूट है, मैं कहता हूँ कि यह क्या है? मैं आप से हाथ जोड़ कर विनती करता हूँ कि आप इस बिल को बना कर के खामखाह अपोजीशन के हाथ में खेल रहे हैं। मैं तो कहता हूँ कि इस बिल के पास होने की वजह से जो हमारे बनियाम देशपांडे जी हैं जितना लाभ उन को होगा उतना रुपया का लाभ आप की नहीं होगा। उन को यह कहने का मौका मिल जायेगा कि पंडित जी हमारे हिन्दू धर्म के खिलाफ हैं। हमारा कहना यह है कि हमारे मित्र ने कम्यूनल जामा तो खुद पहना है। अन्दर से वह कम्यूनल हैं लेकिन बाहर से वह अपने को नान कम्यूनल दिखलाना चाहते हैं : जो असली हिन्दू हैं जिस को कि वास्तव में सेकुलर कहना चाहिये, जो कि वसुधैव कुटुम्बकम् में विश्वास करते हैं, उन को हमारे मित्र कम्यूनल बतलाते हैं। मैं आप को बतलाना चाहता हूँ कि आप की कांग्रेस पार्टी है इस लिये भगत जी ने यह सुझाव रक्खा है : भगत जी बड़े चालाक निकले, उन्होंने ने अपने शेड्यूल्ड कास्ट के लोगों के लिये रख दिया। मैं कहता हूँ कि इस से ज्यादा कम्यूनल और क्या हो सकता है कि अपने जाति वालों को रख लिया, ईसाइयों को रख लिया और इसा। वालों को रख लिया। क्यों साहब, ब्राह्मणों को क्यों नहीं रक्खा। आज सब से डिस्प्रेस्ट अगर कोई है तो भारत के हिन्दू हैं और उस में दूसरे नम्बर पर ब्राह्मण हैं। बम्बई में आज उन को नौकरी नहीं मिलती, यू० पी० में उन को नौकरी नहीं मिलती। आप के बिल में भी इसी ब्राह्मण को दबाया जा रहा है, वह कहते हैं कि आप तो ब्राह्मण हैं। मैं ने उस दिन भी कहा था और आज भी कहता हूँ कि ब्राह्मणों में से ही आप को शंकराचार्य मिले, रामानुजाचार्य मिले। आज भी आप ब्राह्मणों ने पंडित जवाहरलाल नेहरू को दिया। देश भर में

ब्राह्मणों का ही राज्य है : डा० बी० सी० राय ब्राह्मण हैं, राजगोपालाचार्य ब्राह्मण हैं, पंडित पंत ब्राह्मण हैं। इतने बड़े बड़े लोगों को आप देख रहे हैं, आज आप डा० काटजू को देखिये, जिन की तीन लाख की प्रैक्टिस थी वह दो हजार रुपये पर काम कर रहे हैं। अपनी तीन लाख की वकालत को छोड़ कर, जेलखाने गये और पांच सौ रुपये में यू० पी० में मिनिस्टर बने। मैं कहता हूँ कि कौन है जो ब्राह्मण से अधिक त्याग कर सके। जो लोग आज मिनिस्टर और डिप्टी मिनिस्टर बनना चाहते हैं उन का मार्केट वैल्यू एक हजार की भी नहीं है। उन को ज्यादा मिलता है। लेकिन आज पंडित जवाहरलाल नेहरू, पंडित गोविन्द वल्लभ पंत और राजगोपालाचार्य की मार्केट वैल्यू लाखों रुपये की है। इसलिये मैं कहता हूँ.....

Mr. Chairman: May I just request the hon. Member to come to the amendment before the House instead of discussing persons and individuals?

श्री बुलेकर : मैं कहना चाहता हूँ और इस बात पर बहुत जोर देना चाहता हूँ कि इस बिल को बिल्कुल नान कम्यूनल बना दिया जाय। नान कम्यूनल किस तरह हो सकता है? सिर्फ दो बातों से एक तो यह है कि :

“but does not include any purpose which is expressed to be for the benefit of any particular religious community”

इस को निकाल दिया जाय। पब्लिक परपज शुड बी पब्लिक चैरिटी।

दूसरी चीज यह कि ‘जिस मजहब का जो हो’ इस का भी एक जुम्ला आप जोड़ दें क्योंकि पहले मैं ने....

श्री गाडगिल : इस को आप बाद में कहें, अभी नहीं।

Mr. Chairman: That will come up subsequently for consideration.

365 PSD.

श्री बुलेकर : यह मैं इस लिये कहता हूँ कि वह बनना चाहिये जिस से प्रत्येक मनुष्य ईमानदार रहे। जब आप इस में पब्लिक चैरिटी रखते हैं तो आप को हर बात का ध्यान होना चाहिये। मैं आप को इस पब्लिक चैरिटी का इन्टरप्रेटेशन देता हूँ। मैं यह कहूँगा ‘फार दि बेनिफिट आफ एनी पर्टिकुलर रिलिजस कम्यूनिटी’, इस के लिये वकील लोग इस तरह का ड्राफ्ट करवायेंगे कि “यह रुपया मैं फलां जगह के हिन्दुओं को देता हूँ ता कि वह जगत के कल्याण के लिये हनुमान जी का एक मन्दिर बनवा दें, भयोध्या में”। लीगल लेंगेज पर गौर फरमाइये।

श्री श्यामलम्बन सहाय : जगत के कल्याण के लिये।

श्री बुलेकर : मैं यह लिखता हूँ कि “भयोध्या में एक हनुमान जी का मन्दिर बनाया जाय जगत के कल्याण के लिये” इस लिये “फार दि बेनिफिट आफ एनी पर्टिकुलर रिलिजस कम्यूनिटी” इन अल्फाज का यह मतलब निकाला जाता है कि हनुमान जी को पूजने वाला तो हिन्दू ही होगा, कोई मुसलमान और पारसी तो जायेगा नहीं, लेकिन आप चाहते हैं कि हम गवर्नमेन्ट के साथ लफ्जी बेईमानी करें क्योंकि इस में लिखा है कि “फार दि बेनिफिट आफ एनी पर्टिकुलर रिलिजस कम्यूनिटी”। हम को यह लिखना पड़ेगा कि हम हिन्दू कम्यूनिटी को तो देते हैं कि हिन्दू वह मन्दिर बनायें हनुमान जी का, लेकिन वह हर एक के लिये, ईसाई के लिये, पारसी के लिये, मुसलमान के लिये, सब के लिये खोल दें, दुनियां भर के लिये खोल दें।

श्री सी० डी० पांडे : कानून नहीं मानेगा।

श्री बुलेकर : हमारे एक मित्र कहते हैं कि कानून नहीं मानेगा। इस का मतलब तो यह है कि आप मुकदमेबाजी करना चाहते हैं। और अगर कुछ उल्टा हो जायेगा और

[श्री धुलेकर]

देखेंगे कि इस तरह हम कुछ नहीं कर सकते हैं तो हम उस में चार चीजें और जोड़ देंगे। हम यह लिखेंगे कि एक कोने में मन्दिर बनाया जाय और दूसरे कोने में गरीबों के लिये, औरतों के लिये, बच्चों के लिये और बूढ़ों के लिये यहां पर भन्न दान किया जाय। जब एक मन्दिर हिन्दुओं का बन जायेगा उस में कौन मुसलमान दरवाजे पर आयेगा? हम लिख तो जरूर देंगे, शैड्यूल्ड कास्ट के लिये लिख देंगे। सब कुछ लिख देंगे। लेकिन अगर एक कोने में मन्दिर बन जायेगा तो बाकी का क्या होगा?

तो मैं यह इसलिए पेश करना चाहता हूं कि कानून इतना साफ, अच्छा और बिल्कुल ऐसा होना चाहिए कि किसी के दिल में न तो यह पैदा हो कि मैं क्या कर रहा हूं और ना यह पैदा हो कि मैं बेईमानी करूं या न करूं और न वकीलों की जरूरत हो। मरते समय वह शान्ति से जो कुछ देना है दे सके। बाकी रहा वक्त के सम्बन्ध में वह मैं आगे पेश करूंगा।

Shri Gadgil: I am afraid, that though not deliberately, somehow or other confusion is sought to be created about the exact implication of the amendment moved by Mr. Bhagat. The line of attack is that this amendment is against all religion, that those who *bona fide* want to make any charity are prevented, this that and the other. The House will see that under clause 9, if any gift is made, whether to a private person or to a charity, there is no restriction whatsoever placed. The only question that becomes relevant with respect to this amendment is, when a gift is made six months prior to death, and also two years prior to death, what is to be the attitude so far as the taxing authorities are concerned with respect to such gifts and such gifts only.

Undoubtedly, it has been referred to in clause 9 that for the purpose of gifts made for public charitable purposes, the period shall be six months.

It has therefore become necessary to define what is a charitable purpose. Where a charitable purpose comes within the meaning of this definition, then only the exemption is given: not otherwise. A taxation law is equal and must be equal to all interests that are covered by the charging section. If exceptions are to be made, those exceptions must be justified on public grounds and at the same time must be consistent with the 'spirit of the Constitution. What is stated here is really to give a proper lead to charity and to those persons who are charitably minded. We must not forget the social composition of our society. Unfortunately, certain classes have taken to business because of tradition, because of hereditary matters or whatever it may be and they are not only relatively but absolutely rich in relation to certain classes and communities which are mentioned here like the Scheduled Castes and Scheduled Tribes. Now, if you give a wide berth so far as these communities are concerned, it is just possible that all public charities will be made, the beneficiaries of which will be the members of a particular community, whether the benefit covers education or medical relief or maintenance of widows, etc. Is it or is it not our aim that our new society should be such in which there will be an equitable distribution of wealth and an enjoyment on some common level?

My esteemed friend Mr. Dhulekar talked about *dan*, this that and the other. May I, with great respect, submit to him that the definition of *dan* in the Hindu religion is: *dan* is *samvibhag*? *Dan* means equal distribution. It may be *sama vibhag* or *samyak vibhag*. If a donor or any person makes a gift and purely limits and restricts it to a narrow section of his own community, do you think that it is covered by the wide and noble definition which our *shastras* give. You have just to consider whether a gift of that kind comes within that definition.

I do not want to name the communities. They are very rich. There are the *brahmins*; at least they were traditional beggars and they believed in this and discharged the functions which the *Shastras* laid down for them. The *kshatriyas* did something; the *vaishyas* did some thing and the *sudras* did something. Now, these *vaishyas* have been in trade, in commerce and in industry, mostly and naturally they have got money. Is it or is it not the spirit of the modern times that these opportunities must be made equally available to all with the result that equality of opportunity should be made available on equitable principles to every member of the whole community and not to any particular community? We have in our constitution agreed that our democracy will be a secular democracy. It is therefore not only a moral obligation, but also a constitutional obligation to have legislation which will create that tendency and which will go to support and reinforce what is written in the Constitution. If you say that a gift can be freely given at any time to any religious community, you just can visualise what will be the result of a position like this. Do not mix up things. I have seen the temple at Mathura; I have seen other temples and mosques. For those who are really charitably minded to pay for them, there is nothing to prevent them from paying, two years before they die, not only one crore of rupees, but, the whole estate.

Shri Lokenath Mishra (Furi): But how is one to know when is he to die?

Shri Syamnandan Sahaya: There will be some provision in the Bill and Mr. Gadgil will move an amendment.

Shri Gadgil: If there is some mischance, they will have to pay something in addition. The exemptions and exceptions must be consistent with the provisions of the Constitution.

Shri V. G. Deshpande: What provision?

Shri Gadgil: That is the ideal which we have placed before us. If you will allow this thing to continue, it will mean that all the charities will go to particular communities; I do not want to repeat that. We must prevent this. We must give a lead. Whosoever wants to give money in charity, the class of beneficiaries must be co-extensive with the entire community and should not be restricted here or there. Mr. Dhulekar said something about *mandir*, etc. The whole idea is that if there is surplus economic power or money in the hands of any individual, the question for us to decide is whether he can indiscriminately, without any regulation or direction from the State dispose it off, or whether he shall be per force subjected to regulation and direction of the Government which is charged with the responsibility of implementing the provisions of the Constitution? So far as repairs to *mandirs* and mosques are concerned, there is the Archaeological department of the Government of India and it does something.

Some Hon. Members: Oh!

Shri Gadgil: You may not believe it. You can find out from the Budget or you can insist and the donor can say, I give this money.....

Shri C. D. Pande: The Banaras ghat are lying in ruin for the last 20 years.

Shri Gadgil: The difficulty is 99 per cent. of the people in this country are virtually beggars. What have you done for them? In order to deprive them and to allow these rich men to live for their own community people, you come and support them with arguments misquoting the *Shastras*. Is that fair on your part? I ask this straight question.

Dr. N. B. Khare (Gwalior): Can this quarrelling be allowed? He is not addressing the Chair.

Shri Dhulekar: A corrupt administration is responsible for this.

Shri Gadgil: I know how you are feeling. But, you have no feeling, no consideration for these Scheduled Castes and Scheduled Tribes. They are going half naked from generation to generation. What have you *brahmins* done for them? You have completely neglected them. What have the moneyed classes done for them in order to uplift them?

Shri V. G. Deshpande: They have donated to the Congress and placed you in power. (*Interruption.*)

Shri Gadgil: I say the moneyed classes should be demonetized in the highest interests of the society. If you do not do that, if you allow them scope under the pretext of public charity, it will not be long when you will have to rue for that, (*Interruption*) My friend Mr. More and others are anxious to bring that day much nearer.

Shri Syamnandan Sahaya: You are trying to take it far?

Dr. N. B. Khare: You are all responsible for that.

Shri Gadgil: Think dispassionately and reasonably. In fact, Government would have been wiser to stick to its own original amendment and not make any exception at all.

Shri C. D. Pande: We prefer that.

Shri Gadgil: Since an appeal was made, there is also some force in it that the members of the Scheduled Castes and Scheduled Tribes should benefit. Who is going to give them? I doubt whether there is any millionaire among the Scheduled Castes and Scheduled Tribes who can make a gift to them. But, somehow or other Mr. More thinks that a man from the upper classes may, in some lucid interval, be inclined to give some donation or some charity for the benefit of these classes. Why should it be prevented? It is that consideration which has appealed to my esteemed friend, the Finance Minister.

Therefore, do not go through it much. Give a lead, a liberal lead, a cosmopolitan lead and a correct lead to those who are charitably minded.

Shri C. C. Shah (Gohilwad—Sorath): Kaka Saheb Gadgil has appealed for a dispassionate consideration of this amendment.

Shri C. D. Pande: With great passion.

Shri C. C. Shah: With great passion, of course. I propose to confine my observations to the amendment itself without going into the sphere of religion, which is not my sphere. And I propose to point out that the amendment, as a definition of 'charitable purpose', is bad, and that on merits it is wrong—not on the grounds on which my friends on the other side have pointed out, but on other grounds entirely within the four corners of the Income-tax Act which it seeks to follow.

It seeks to give a definition of "charitable purpose". "Charitable purpose" is a very well-known expression all over the world and is defined in every legal text book. We seek to give here a definition which you will not find in any text book anywhere in the world.

An Hon. Member: Why not?

Shri C. C. Shah: Why not I will tell you. Let us go step by step. You will understand it.

It is said that we follow the Income-tax Act in giving this definition. The definition of "Charitable purpose" in the Income-tax Act is given only in Section 4 and that Section 4 of the Income-tax Act defines "charitable purpose" in this way:

"In this sub-section 'charitable purpose' includes relief of the poor education medical relief and the advancement of any other object of general public utility".

But does not include a private religious trust. Private religious trusts

stand on a different footing altogether being meant for a family deity or something like that.

This is the only definition of "charitable purpose" in the Indian Income-tax Act. And we are told that in giving this amendment we are following the Income-tax Act.

Then a reference will have to be made to Section 15B. I know it and I will presently point out that section 15B has nothing whatever to do with the definition of "charitable purpose" and for a very good reason. It has been held times out of number and cannot be disputed even by the Finance Minister, that "charitable purpose" will include a charity for a section of the public. It may be a large section, or a small section. In the Tribune Case, for example, it has been made quite clear, that to call it a "charitable purpose", it need not be for the whole nation. And I will quote the words of Justice Tek Chand:

"It is common ground that it is not necessary that the object should be to benefit the whole of mankind or all the persons living in a particular country or province. It is sufficient if the intention is to benefit a sufficiently large section of the community as distinguished from specified individuals."

If you look at this definition, it seeks to combine two things. In the first part. It defines "charitable purpose", in the same terms as given in section 4 of the Income-tax Act and then it goes on

".....but does not include any purpose which is expressed to be for the benefit of any particular religious community".

It is an entirely separate concept. A charitable purpose is a charitable purpose whoever may be the beneficiaries. The class of beneficiaries does not come into the definition of a "charitable purpose", but by the second part of the definition we seek to exclude from the benefit a particular class of beneficia-

ries, and this definition seeks to combine the definition of "charitable purpose" with a class of beneficiaries who are sought to be excluded from that benefit. How does that come in after "charitable purpose" was defined in section 4? Even under section 4 today, if an income is derived from property held for charitable purposes as defined in section 4, even though that property is held for a particular religious community, if it is held exclusively for the benefit of that charitable trust, that income will be exempt from income-tax. Then, certain people made a representation to Government to say that instead of only exempting the income from such property held for charitable purpose, the Government should also exempt donations made to certain institutions, which are also for a charitable purpose. When you come to that, you come to an entirely different concept. When the Government wanted to give exemptions for such donations, the Government said—I will read section 15B:

"Such institutions should be for a charitable purpose, and should be approved by the Government."

These words the only two conditions which were put in section 15B "charitable purpose" remained charitable purpose as defined in section 4. It may be for a part of the community, the whole nation, the whole of mankind or for a section of the community. The approval of the Government was put in only for this reason that it may not be to all and sundry institutions.

Shri C. D. Deshmukh: Where is the approval, may I know?

Shri C. C. Shah: The old section 15B.

Shri C. D. Deshmukh: Not the new one.

Shri C. C. Shah: I will also come to the new one. Let us have an analysis of it. The two conditions were that it should be for a charitable purpose, and it should be approved by the Government. The Government then had certain rules for approval—administrative rules, that such and such institutions will be approved. It appears that

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the Government found it very inconvenient to approve institutions from time to time—probably the Government was pestered by all kinds of people—and the Government thought: "We must generalise the conditions and say where we will give such approval", and then came the new section 15B. And that section 15B also says:

"This section applies to any institution or fund established for a charitable purpose."

And the definition of "charitable purpose" remains the same as in section 4, viz., it may be for a section of the community or for the entire nation. But, instead of the word "approved" in the old section, it sets out five conditions which must be fulfilled before the donation to such an institution is exempt from income-tax, and one of such conditions is:

"Such institution is not expressed to be for the benefit of any particular religious community."

This condition that the institution should not be for the benefit of any particular religious community has nothing to do whatever with the definition of a "charitable purpose". This condition attaches to an institution to which you make a donation which the Government says "I will not exempt from income-tax", because that institution is of a particular religious character, but the definition of "charitable purpose" remains what it is under section 4.

And by this definition, you are seeking to do something extraordinary. You are trying to put into it a condition that not only the institution should be of this or that character, but that it shall not be considered a charitable purpose at all if it is for the benefit of a particular religious community.

Dr. M. M. Das: So far as this Bill is concerned.

Shri C. C. Shah: You will have some patience. I know for the purposes of this Bill we say it shall not be considered a charitable purpose.

When this matter was being discussed—the new section 15B—this was the point which was precisely raised by one of the Members—I believe it was Mr. Dhulekar himself—and Mr. T. T. Krishnamachari gave this explanation. I will also come to the merits, but I want to point out that as a definition it is bad. This is what Mr. Krishnamachari said:

"The position is clear. This section 15B is totally different from the charging section which is section 4. My hon. friend has in mind the charging section, which is section 4"—because one Member pointed out that the definition of "charitable purpose" would be changed—

"There is no point in relating section 15B to the charging section which stands on an entirely different footing. It does not relate to charitable institutions as such but only to those people who give their donations to charitable or other institutions. Merely because of some kind of similarity in nomenclature this matter has been causing a certain amount of confusion. Here is something, the definition of which, *inter alia* includes charitable purpose for the benefit of a particular religious community."

That confusion which Mr. Krishnamachari pointed out is sought to be carried into this definition because of the similarity of nomenclature, that the institution must be for a charitable purpose and it must fulfil certain conditions. There are five conditions given. Can any one say that all these five conditions form part of the definition of a public charitable purpose? Take for instance, this Estate Duty Bill. It is a very important Bill. We study the Estate Duty Acts of other countries, and probably our Estate Duty Act also will be studied in the world. Supposing anybody without any background, reads the definition given in this Bill, of a public charitable purpose, he will wonder, what

has happened to India, a charitable purpose is a charitable purpose, and yet the definition excludes from the benefit, every religious community. You may have any other purpose, and you may achieve it in any other manner, but as a definition, I submit you are doing something which is totally wrong. The term 'charitable purpose' is a well-known expression. I can understand section 15B of the Income-tax Act, being separate from the charging section, stating that donations given to certain institutions will not be exempted. But if you put it in the definition, I dispute it.

Coming to the merits, even apart from the form of it, we have to consider why we have imposed this limitation. I have read the whole debate in regard to section 15B. But with all respect I should say that nobody seems to have bothered about the implications of a provision like that. I have still not seen any reason given but it is said that it is there because we do not want communal charities. That is the general thing. Now what is a communal charity? What is it that you do not want? You will find, however, that sectional charities are permitted. If it is for a village, then it is good. If it is for a linguistic area, for Maharashtra or for Gujarat, or for Telengana, then it is good. If there is any other limitation it is good, but you select only one out of those limitations, and disapprove of it on the ground that it is for a particular religious community.

Shri B. S. Murthy (Eluru): Very bad, is it not?

Shri C. C. Shah: I shall presently come to the question whether it is good or bad. But why is there only this one limitation? If you allow a charity for a section to be good, why do you select a particular section and say you disapprove of it? The only reason which I can find is this. With the utmost respect, I beg to make the submission that political, communal or religious organisations have done us such immense harm that our psychology has been warped, I should say, and we project into every walk of life,

and every field of life, the evil effects of political communal organisations. That is the real reason for this amendment. Let us now consider whether it is worthwhile doing so or not. Political communal organisations exist for power, to get something from everybody. A charitable institution exists to give. It is for service, maybe to a small section or a large section. But it exists only for service. Now these are two concepts which are entirely different. You may condemn a political communal organisation as much as you like. If you want to promote charities and there are limitations on it, either territorial or linguistic or otherwise, then you say, yes, but you select one limitation and, if it is for a religious community, you say, no. If it is territorial, you say, yes; if it is linguistic, you say, yes; if it is for a caste, you say, yes. But if you give it for a particular religious community, then you say, no. (*Interruptions*) I shall argue this point.

Take for instance, a community like the *Agarwal* community. It is not a religious community. An *Agarwal* may be a Jain or a Hindu; he may belong to any religion. The term *Agarwal* denotes only a caste. If a person gives charity only for the *Agarwal*, the *Oswal* or any other similar community, then it will not be hit under this amendment. But if he gives it for all the 28 crores of Hindus, then that charity will be hit under this amendment, because it is for a particular religious community. If he gives for all the people of Maharashtra or Gujarat, then it is good. But if he gives for the 28 crores of Hindus, then it is bad. (*Interruption*) I beg of you to consider why we have introduced this limitation.

Shri Pataskar (Jalgaon): Hinduism also can be called a culture, and not a religion.

Shri C. C. Shah: There is enough room for argument over this matter, and honest differences of opinion. I concede that point. I am speaking now from experience. I am not speaking merely on theoretical grounds. I am managing several such institutions

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and for nearly 25 years I have been managing several such institutions, and I can say that these institutions provide educational facilities and medical relief etc., partly for a particular community, and partly generally. I have never found that institutions of this character, which are meant for doing service to a part of the people and not the whole, have engendered any communal feelings. The main point here is that we want to avoid any communal feelings. I concede that point. But there are limitations to a man's sympathy, as to his purse. He would first like to give to his own village. Why do you accept that limitation? Are you prepared to provide in this clause, that no charitable gift shall be rendered valid, unless it is for the whole of the nation? I ask Kaka Saheb this question.

Shri Gadgil: I am agreeable. Ask the Government whether they are agreeable.

Shri C. C. Shah: I am considering to what length you can go, and to what extent you cannot. Are you agreeable that no charitable gift shall be valid, if it is for a linguistic area?

Shri Gadgil: Ask the Government. *(Interruptions).*

Shri C. C. Shah: I was submitting that there are limitations to a man's purse, as to his sympathies.

For instance, there are floods in the Godavari. Being Indians, we have great sympathy for the flood-stricken people, and we would like to contribute something towards their relief. If there are floods in Saurashtra, naturally the people of that area will have a greater claim upon me than the people affected by the Godavari floods. Supposing there are floods in China, we might still like to help the affected people, as we would like to be humanitarian in our sympathies to the people of China, and also to the people of the whole world. But the flood-stricken people of China would have a lesser claim upon me than the people of India. If you accept these limitations

on a man's purse, as on his sympathies, then why do you select for your disapproval only one particular class of beneficiaries of a particular denomination, called a religious community? Why do you select only this particular limitation out of so many other limitations? It is because—I say so with all respect—our political past is pursuing us with a vengeance even in the field of charity or service. Leave aside the question of religion and all that kind of thing, for I am not concerned with that. My main point is this. A person would first like to look after his own people, before he looks after others. A man naturally wants to look after his own neighbour first, before he can look after the people in Agra or Allahabad. Would you call it wrong, if he looks after the people of his own village? If it is for a particular community, then you may say that it subconsciously creates a communal outlook, and reminds a man that he belongs to this or that community. I agree with that point. I will not dispute that proposition that to a certain extent, if there are communal charities, they remind a man that he belongs to this or that particular community. But what is the kind of limitation that you are selecting here, by the term 'religious community'? Are we envisaging any state of society in India, when a man should cease to be reminded that he is a Hindu or a Jain or a Muslim or a Parsi?

Shri B. S. Murthy: That is our goal.

Shri C. C. Shah: I can understand that there is room for an honest difference of opinion on this point. I want a dispassionate consideration of the problem. I know some of my hon. friends hold this view. But I say with all the experience which I have got, apart from merely theoretical grounds on this particular point.

To give you an instance, the Bombay Government appointed about three or four years ago, a Committee to investigate into all the public charitable trusts in the Bombay State, with a view to control and regulate their administration and management. I was

the Secretary of that Committee, and I had occasion to study the composition, so to say, of all these public trusts. The majority of the Committee were of the view, which we are now taking in a way, that we should make legislation to the effect that where there is a charity for a particular community, compulsorily about 20 to 30 per cent. of other communities should also be given the benefit of that charity. It was a laudable object. I was the only person, however, to point out that however laudable our object may be, it is not feasible to enforce it by legislation, and though mine was a minority view, the Government of Bombay while framing their legislation, accepted the view which I had put forward.

Shri Syamnandan Sahaya: I hope your voice will have the same strength today.

Shri C. C. Shah: I do not know. I am not interested one way or the other. But what I feel is this. The real reason why this limitation has been put in is—as Kaka Saheb put it in his own way—that some communities are rich, and so they will look after their own poor. But what about the poor of my community?

Shri Gadgil: My country is poor.

Shri C. C. Shah: Let us analyse it. There is a very laudable object. Supposing a man educates his own children, while there are thousands and thousands of others' children who are uneducated, do we say that he is doing a wrong thing because he is looking after the education of his own children (*Interruption*) at the expense of others? I ask, does he do it at the expense of others? Supposing there is a hostel for college students for Parsees, is that hostel at the expense of anybody? (*Interruption*) I do not think it is.

I shall give an instance to the Deputy Finance Minister. It is a good instance which I can give. He studied at what is known as the Gopaldas Tejpal Boarding in Bombay which is only for Hindus. Did he do any wrong in taking advantage of that body? I mean

that body has brought out some of the best men in India. Our Chief Minister, Mr. Morarji Desai, was a student of that institution. Mr. Justice Bhagwati of the Supreme Court was from that body. I do not know what they would have been but for this. Was it at the expense of anybody? That is where I still wish to submit that the two spheres are different. One is a political communal organization, where it is power: there, they want to take something. In a charitable institution, the idea is to give. It may be that they give to a smaller section than a larger section. But the idea is one of service.

In ending my observations, I will read what the Finance Minister stated in 1948 in introducing section 15B which is now sought to be copied. This is what he says:

"There is a widespread feeling that with the heavy taxation to which incomes are now subject, there is very little scope left for assistance by the public to deserving institutions and charities."

I am quoting the Finance Minister:

"I have received a number of representations on this subject, and after careful consideration of the matter, I feel that a measure of relief on contributions made to recognized institutions and charities would be justified. In this country there is a far too general tendency for charitable and other institutions to look to the State for assistance and not to the public. To the extent to which there is a larger flow of private benefaction to such institutions, the burden on the State for supporting them will be reduced."

I cannot do better than to commend these words to the House. I submit that the State should not discourage such kind of institutions.

Shri Bhagwat Jha (Purnea-cum-Santal Parganas): It is not 1948.

11 A.M.

श्री बी० पी० सिन्हा (मुंगेर सदर व जमूई) : मैं अपने संशोधन नम्बर ५९८ का

[श्री बी० पी० सिंहा]

समर्थन करता हूँ। अभी काका साहब गाडगिल ने कहा कि हमारी नीति ऐसी होनी चाहिये जो संविधान के अनुकूल हो। मैं कोई राजनीति का पंडित नहीं हूँ लेकिन बहुत ही नम्रता पूर्वक वित्त मंत्री जी से निवेदन करूंगा कि इस संशोधन में संविधान की धारा २५ और धारा १४ का भाव एक नहीं मालूम पड़ता है। इस लिये वह इस विषय पर विचार करें। इस संशोधन में आदमी से आदमी का भेद किया गया है। संशोधन नं० ४७५ के सम्बन्ध में अर्थ मंत्री ने बताया था कि वह कोई एक उत्तम तरीका निकालेंगे, उस तरीके के मुताबिक यह संशोधन आया है, यह संशोधन उस से भी ज्यादा बदतर अवस्था में है। इस पर हम को विचार करना चाहिये। कम से कम मेरा अपना यह ख्याल है। यहां बहुत सी बातें कही जाती हैं जो कि संविधान हम को अधिकार देता है उस में बाधक होती हैं। इस प्रकार से संविधान की उपेक्षा होती है। मैं नहीं समझता कि इस प्रकार से लोगों के हृदय में संविधान के प्रति क्या भावना रह जायेगी। धर्म के नाम पर हम को बहुत सी चीजें दी जाती हैं। हम को धर्म के आधार पर खाने का हक है, कपड़े का हक है और वह हमें मिला करता है। हम समझते हैं कि हिन्दुस्तान एक धार्मिक देश है, धर्म प्रधान देश है, और यहां धर्म के नाम पर लोगों के दिल में श्रद्धा की भावना पैदा होनी चाहिये। आज जो धार्मिक रुढ़ियां प्रचलित हैं उस को धर्म का नाम दे कर हम धर्म शब्द का मतलब निकाला करते हैं यह बहुत अफसोस की बात होगी। देशमुख साहब जो संस्कृत के विद्वान् हैं जब वह धर्म के नाम पर धार्मिक रुढ़ियों को दृष्टि में रख कर धर्म की व्याख्या करते हैं तो मैं नहीं समझता हूँ कि इस देश में कोई धर्म समृद्धिवाली हो सकता है। मैं कहता हूँ कि धर्म के जो दस लक्षण हैं उन में कौन सी बात राष्ट्रीय के बिरुद्ध जाती है। हम अपने को हिन्दू कहते हैं

लेकिन मैं हिन्दू धर्म के मानने वालों से कहता हूँ कि जहां पर गीता धर्म का वर्णन किया गया है उस में, ब्राह्मण में, चांडाल में, गाय में और कुत्ते में भेद नहीं होता। आज इस से बढ़ कर कौन धर्म हो सकता है हम अपने को हिन्दू कहते हैं लेकिन मैं अपने को उस क्लास में मानता हूँ जिस में तुलसीदास जी ने कहा है : “निज प्रभुमय देखहुं जगत, तासों करहुं विरोध” जब आप के मन में यह भावना आ जाय और आप अपने को भक्त समझें और सब को ईश्वर, आप इस धर्म का प्रचार करें तब मैं समझता हूँ कि देश के लिये भाग्य का दिन होगा। आज धर्म की गहराइयों में न जा कर रुढ़ियों को धर्म का नाम दे कर लोग धर्म की विवेचना करते हैं। मैं समझता हूँ कि लोगों को ऐसा धर्म बरतना चाहिये जिस में धर्म की निष्ठा होती है। इस संशोधन को अगर आप ध्यान से देखेंगे तो इस में आखिर छूटता ही कौन है। इसमें शेड्यूल्ड कास्ट आ जाते हैं, शेड्यूल्ड ट्राइब्स आ जाती हैं, बच्चे आ जाते हैं, स्त्रियां आ जाती हैं, इस में बैकवर्ड क्लासेज आ जाती हैं। तो मैं अपने वित्त मंत्री महोदय से बहुत आदरपूर्वक पूछना चाहता हूँ कि आखिर इस में कौन सी जाति छूट जाती है, जिस पर यह मृत्यु कर लगाया गया है? मैं बहुत नम्रता पूर्वक यह निवेदन करना चाहता हूँ कि संविधान की रक्षा के लिये, संविधान के सम्मान के लिये आप को इस बात पर पूरा ध्यान देना चाहिये। जो अच्छी चीज हमारे सामने आती है उस चीज पर पूरा विचार किया गया है। यदि इस अधिनियम को हम इसी रूप में मान लेंगे तो हम समझेंगे कि हम संविधान की उपेक्षा कर रहे हैं, संविधान की भावना की कद्र नहीं कर रहे हैं। आज जो धार्मिक रुढ़ियां हैं उन को धर्म कह कर हम धर्म की उपेक्षा करते हैं और जहां पर कि जीव मात्र में हम भेद भाव नहीं करना चाहते हैं वहां पर यह कानून मनुष्य मनुष्य में भेद

भाव पैदा करता है। इस लिये मेरा नम्र निवेदन है कि इस संशोधन को जो मैंने रक्खा है कबूल करने से यह सारी त्रुटियां दूर हो जाती हैं और एक बहुत ही व्यापक चीज हमारे सामने आ जाती है।

इन शब्दों के साथ मैं अपने संशोधन का समर्थन करता हूँ और स्वीकार करने का आग्रह करता हूँ।

Shri Mohiuddin (Hyderabad City): I support Mr. Dhulekar and others that the discrimination that has been proposed in the amendment by Mr. Bhagat should be dropped. Article 28 of the Constitution makes it clear that the institutions run by the State should not impart any religious instruction, nor does the State exchequer incur any expenditure, except for buildings of archaeological interest, for the maintenance of mosques or temples or *gurdwaras*. Clause (3) of article 28 in regard to aided schools does give a little relaxation in this respect, but the interpretation put by the various State Governments is very narrow. That is to say, even the aided schools are not permitted to impart religious instruction within the specified school hours. They can, if they like, do so after the school hours.

Kaka Gadgil had referred to consistency and said that when we are considering legislation, we should be consistent with the spirit of the Constitution. I think it will serve the purpose of consistency when we allow private persons to maintain, run and donate to, institutions for imparting religious instruction or for maintenance of places of religious worship. It is obvious that in India religion plays a very important part. I agree with Mr. Shah when he said that unfortunately religion had played a part quite inconsistent with the spirit of religion itself. If a religious community had taken perverted advantage of religion in regard to acquiring political power, that spirit should not pervade any legislation which we propose to introduce in respect of death duty and taxation by restricting the private enter-

prise in sustaining the religious teachings and maintaining places of religious worship.

Shri Dhulekar had referred to crores of rupees being donated. Crores! There are very few people who probably own crores of rupees. There are a few, no doubt, but it is unnecessary to frighten the Finance Minister by saying that crores of rupees will be donated and the exchequer will be deprived of the taxation that may accrue from this legislation. It is really not crores of rupees, but only small donations that are made for maintenance of temples, mosques and so on and also for maintenance of religious instruction. It will be the small donations given by the middle class or upper middle class who own about three or four lakhs of rupees that will really be affected by this legislation, if it is passed in the way in which it has been proposed. The sentiment expressed by the House on the proposed definition of charities has been so intense that I appeal to the Finance Minister that consideration of this clause may be postponed; it should be considered separately so that a definition is arrived at which is acceptable to all sections and all parts of the House. One suggestion that I would like to make is that if the Finance Minister is afraid that crores of rupees worth of property will be donated and tax evaded in this way, a maximum amount given for charitable purposes that will remain exempt may be laid down. (*Interruptions*) That is only about Rs. 1,500, but the exemption I suggest should be much more, about Rs. 50,000 or Rs. 40,000, made particularly for maintenance of religious places of worship or for places of religious instruction.

I, therefore, suggest that the confusion that has been caused by the first amendment and then subsequent amendments will be removed only if this clause is considered impartially and dispassionately and some definition arrived at by which all parts of the House will be satisfied.

Pandit K. C. Sharma (Meerut Dist.—South): rose—

Mr. Chairman: There are only three or four minutes left before we take up other business. If the hon. Member can finish within three or four minutes, I will certainly call upon him.

Pandit K. C. Sharma: Oh, yes. Sir...

एक आधुनिक सदन : हिन्दी में बोलिए।

पंडित के० सी० शर्मा : मुझे दो तीन मिनट में केवल यही बात कहनी है कि मुझे बहुत ही आश्चर्य हुआ कि मेरे लायक दोस्त ने एक ऐसी बहस की कि साहब मैं अपने बच्चे को पढ़ाता हूँ, किसी पर क्या जुल्म करता हूँ, क्या ज्यादाती करता हूँ। मैं पूछता हूँ कि क्या कोई आदमी अपने बच्चे को पढ़ा सकता है यदि पुलिस उस की रक्षा न करे या बाहर के हुमले से फौज उस की रक्षा न करे। तो जो पुलिस या फौज जो सोसाइटी की रक्षा करती है तो यह बर्ग इस ख्याल से करती है कि किसी का धर्म क्या है। जिस तरह से आज समाज का संगठन फल फूल रहा है उस में किसी आदमी का यह कहना है कि मैं अपने बच्चे को पढ़ाता हूँ, या अपनी जाति के लिए काम कर रहा हूँ या अपने धर्म से सम्बन्धित आधुनिकों के लिए काम कर रहा हूँ मैं समझता हूँ कि समाज के हित में नहीं होगा। मैं समझता हूँ कि यह ठीक है कि एक आदमी एक गांव में पैदा होता है, वहां रहता है, वहां रुपया कमाता है तो वह अपने गांव के लिए काम कर सकता है। लेकिन मैं पूछता हूँ कि जब वह गांव के बच्चों के साथ खेलता था तो क्या सिर्फ ब्राह्मणों के बच्चों के ही साथ खेलता था मुसलमान के बच्चे के साथ नहीं खेलता था। तो किसी को क्या अधिकार है कि जिस सम्पत्ति को उस ने सब की सहानुभूति और सहायता से पैदा किया है उस के लिए वह यह कहे कि मैं तो इस को केवल ब्राह्मण के लिए छोड़ सकता हूँ लेकिन मुसलमान के लिए नहीं छोड़ सकता। मैं समझता हूँ कि ऐसा सोचना और ऐसा करना समाज के संगठन पर कुठाराघात है

और जो आज कल समाज की नीति है, जिस तरह से समाज का संगठन चल रहा है उस की जड़ में कुल्हाड़ा मारना है। ऐसा सम्भव नहीं हो सकता। यह सवाल नहीं है कि यह उचित है या अनुचित, बल्कि मैं तो यह कहता हूँ कि यह सम्भव नहीं हो सकता। ऐसा नहीं हो सकता है। इसलिए मैं समझता हूँ कि देशमुख और भगत साहब के जो संशोधन हैं वह मान्य हैं और उन को मंजूर करना चाहिए।

Mr. Chairman: How can both the amendments be accepted at one and the same time?

Pandit K. C. Sharma: I meant the amendment of Shri Bhagat.

समाज का एक टुकड़ा, एक गांव या कोई दूसरी छोटी जगह एक आदमी के रहने और उस के रुपया पैदा करने में सहायता दे सकते हैं लेकिन हिन्दू या मुसलमान होना यह सहायता नहीं दे सकता और जिस की मदद से जो कुछ पैदा किया गया है उस को उस से लाभ पहुंचाना चाहिए। यह सीधी न्याय और धर्म की बात है। इस में कोई कुटिलता की, चालाकी की या खास अक्ल की बात नहीं है।

Mr. Chairman: This debate will now be adjourned and we will take up the next subject.

SUGAR AND SUGAR-CANE PRICES

Sardar Lal Singh (Ferozepur-Ludhiana): When I expressed the desire the other day for one-hour discussion, I found ready support from the leading Members of all parties in this House so that it is a matter of gratification that the subject is going to be discussed above petty party politics.

Further, I have the satisfaction of echoing the feelings of all the patriotic and intelligent classes of people who feel that justice ought to be done to the cultivators. (Interruption).

You might have read the other day news from U.P. and Bihar of the meetings that were held by the Chief