

**INDIAN RAILWAYS (AMENDMENT)
BILL.**

Secretary: Sir, I lay the Indian Railways (Amendment) Bill, 1953, as passed by the Council of States on the Table of the House.

ESTATE DUTY BILL—Contd.

Mr. Deputy-Speaker: The Estate Duty Bill will now be taken up. Clause 4 is under discussion. The following amendments have been moved:

304, 305, 9, 10, 11, 12, 473, 474 and 570.

Shri A. M. Thomas (Ernakulam): There is a large volume of opinion expressed on the floor of this House with regard to the desirability of setting up an independent appellate tribunal for deciding questions with regard to the assessments made under this Act. The Finance Minister, as he is usually very responsive to the sentiments of this House, will, I hope, give heed to this representation and then accede to the necessary amendments to this Bill.

Certainly, lawyer Members are generally eager to have independent tribunals set up, but I find from the discussions that have preceded at the time of the first reading stage and when the Select Committee report was taken up for consideration, that not only lawyer Members, but the majority who have spoken on this Bill have pleaded for the setting up of an appellate tribunal. Mr. Gadgil was hitherto pleading for the common man and we were all with him in his zeal and advocacy for the benefit of the common man, and I believe that he will also join with us in the plea that we put forward for setting up an independent appellate tribunal.

It will be seen from the report that you have presented before this House:

"The Select Committee feel that the administration of the Act may, for the first few years, be left in

the hands of the Board and thereafter the question whether an appellate tribunal should be interposed may be considered, if necessary."

From this observation itself it will be seen that the Select Committee itself, on a matter of policy, was not against the setting up of an independent appellate Tribunal. The rights and duties which the Estate Duty Bill brings in questions of fact as well as law which arise for decision must also be subject matter of appeals before an independent appellate Tribunal if parties choose like that—Tribunals which are completely independent and do not look at the case through the spectacles of the Government departments. There should be a judicial body which is able not only to see that the Commissioners and their subordinates keep within their jurisdiction, but also to regulate their decisions on points of law, and in proper cases on points of fact.

The principle on which I base my reasoning for the setting up of an appellate Tribunal is this. The task of doing justice as between the subject and the administrative branches of the Government is just as important as the task of doing justice between man and man, and for doing justice between man and man I do not think anybody will question the desirability of having judicial Tribunals. Genuine cases should not perish in the bowels and sands of departmental decisions. This is my plea. It is a general complaint that such taxing statutes are used to harass people with lower incomes and the big people really escape. As has been submitted already by other Members, the big fish usually escape. It is to avoid that and to inspire confidence that there is necessity of a judicial tribunal like this. That there is an independent judicial tribunal not only to look to questions of law, but also to facts, will serve certainly as a check on arbitrary exercise of power by these officials.