

[Shri K. D. Malaviya]

(15) Ministry of Natural Resources & Scientific Research Notification No. MII-159(6), dated the 14th/15th September, 1951 (corrigendum).

(16) Ministry of Natural Resources & Scientific Research Notification No. MII-159(11), dated the 26th October, 1952.

(17) Ministry of Natural Resources & Scientific Research Notification No. MII-155(92), dated the 29th October, 1951.

(18) Ministry of Natural Resources & Scientific Research Notification No. MII-159(10), dated the 7th November, 1951.

(19) Ministry of Natural Resources & Scientific Research Notification No. MII-159(7), dated the 15th December, 1951.

(20) Ministry of Natural Resources & Scientific Research Notification No. MII-159(12), dated the 1st February, 1952.

(21) Ministry of Natural Resources & Scientific Research Notification No. MII-167(1), dated the 2nd February, 1952.

(22) Ministry of Natural Resources & Scientific Research Notification No. MII-159(14), dated the 12th February, 1952.

(23) Ministry of Natural Resources & Scientific Research Notification No. MII-152(73), dated the 29th February, 1952.

(24) Ministry of Natural Resources & Scientific Research Notification No. MII-159(15), dated the 31st March, 1952.

(25) Ministry of Natural Resources & Scientific Research Notification No. MII-159(17), dated the 12th June, 1952.

(26) Ministry of Natural Resources & Scientific Research Notification No. MII-159(16), dated the 10th July, 1952.

(27) Ministry of Natural Resources & Scientific Research Notification No. MII-159(18), dated the 25th October, 1951.

(28) Ministry of Natural Resources & Scientific Research Notification No. MII-159(5), dated the 23rd February, 1953.

(29) Ministry of Natural Resources & Scientific Research Notification No. MII-159(20), dated the 27th February, 1953.

(30) Ministry of Natural Resources & Scientific Research Notification No. MII-152(151), dated the 11th April, 1953.

(31) Ministry of Natural Resources & Scientific Research Notification No. MII-152(105), dated the 22nd June, 1953.

(32) Ministry of Natural Resources & Scientific Research Notification No. MII-152(152), dated the 10th July, 1953.

(33) Ministry of Natural Resources & Scientific Research Notification No. MII-159(17), dated the 21st July, 1953 (corrigendum).

(34) Ministry of Natural Resources & Scientific Research Notification No. MII-152(103), dated the 29th July, 1953.

[Placed in Library. See No. S-12c. 53.]

DEMANDS FOR SUPPLEMEN GRANTS

The Deputy Minister of Finance (Shri M. C. Shah): I beg to lay on the Table of the House.....

Mr. Deputy-Speaker: Hon. Ministers will hereafter say: "On behalf of so-and-so I lay on the Table of the House", because the report on the

Order Paper gives a particular name. I have no objection to an hon. Minister entrusting it to another.

The Minister of Finance (Shri C. D. Deshmukh): I beg to present a statement showing Supplementary Demands for Grants for expenditure of the Central Government (excluding Railways) for the year 1953-54.

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ESTATE DUTY BILL.—*contd.*

Clause 61.—(Appeal against determination etc.)

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

Several Hon. Members rose—

Mr. Deputy-Speaker: Hon. Members ought not to be standing while I am standing.

Clause 61 is under consideration. I was not here yesterday. I find some of these amendments are barred by the decision that was taken so far as the appellate tribunal is concerned. Was any hon. Member in possession of the House?

Shri U. M. Trivedi (Chittor): Yes.

Clause 61 makes a provision for an appeal against the determination by the Controller. Yesterday, in the course of opening the debate on this Clause....

Mr. Deputy-Speaker: I only want to say one thing as to what ought to be the scope of this appeal in relation to this particular Clause and the amendments. The question of the appellate tribunal was discussed when we were on the Clause relating to authorities, viz., Clause 4. That was put to the vote of the House and then it was voted out. Therefore, so far as the appellate tribunal is concerned—call it by any name, whether it is an independent tribunal or a judicial appellate tribunal—it will not form the subject matter of the discussion now. Hon. Members may address themselves to other points.

Shri U. M. Trivedi: Yesterday when this debate started, this very point was mooted, that we should have no discussion on the question of the provision of an appellate Tribunal, and I will keep within limits in speaking about it. The only suggestion that I make is this. There is no need for providing either a separate appellate tribunal under this law, nor is there any necessity for following the pattern which is provided for under the Income-tax Act. Things have been changing. We had a provision under the Government of India Act of 1935 under Section 226. That provision was like this:

“Until otherwise provided by Act of the appropriate legislature, no High Court shall have any original jurisdiction in any matter concerning the revenue, or concerning any act ordered or done in the collection thereof according to the usage and practice of the country or the law for the time being in force”.

This provision which was there precluded the High Court from interfering in its original jurisdiction with any orders made in revenue matters, unless a particular provision by law was made. Now, this original jurisdiction under the High Court meant that this jurisdiction would be exercised by high prerogative writs, i.e. writs in the nature of *certiorari*, prohibition, or *mandamus* or *quo warranto* or orders of that nature. This provision under section 226 has been set at nought by the provision in the Constitution of India under article 225. Article 225 says in its proviso:

“Provided that any restriction to which the exercise of original jurisdiction by any of the High Courts with respect to any matter concerning the revenue, or concerning any act ordered or done in the collection thereof, was subject immediately before the commencement of this Constitution shall no longer apply to the exercise of such jurisdiction”.