

as the usufruct coming out of the corpus is concerned, if that exceeds a limited amount, tax has to be paid. Clauses 11, 12 and 13 deal with the several aspects of these trusts and charitable institutions.

There is one small aspect which I wish to bring to the notice of the House. There are many institutions which are run out of funds set apart by philanthropists. Even though these institutions may benefit only a particular section of the people, we must encourage them. Government might possibly say that they are not meant for the general public and all sections of the people are not benefited by them. The basic principle of Government appears to be that these institutions get some sort of grant from the Consolidated Fund of India which is contributed by all sections of the people, and as long as they get a share out of it for the institutions, it is quite proper that they should pay the tax. According to Mr. Masani where Government collects income-tax from public charitable trusts, it really deprives some of the poorest citizens of the country of desperately needed help which they would have otherwise got under the trust. If that is the case, I would submit that such institutions should not claim any grant or subsidy from the Government, as long as they get it from the Consolidated Fund of India.

At the same time we should be generous and try to encourage these charitable institutions.

Shri M.R. Masani: Mr. Deputy-Speaker, Sir, . . . May I continue, Sir?

Mr. Deputy-Speaker: Now that he has commenced, he may.

Shri M.R. Masani: The relation between the tax-gatherer and the tax-payer is an unhappy one throughout history and Mr. Morarka has made a very good beginning in explaining the nature of that relationship and the qualities that are desired on both sides.

Mr. Deputy-Speaker: The hon. Member may continue his speech tomorrow.

14.33 hrs.

COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS

EIGHTY-SIXTH REPORT

Shri Jhulan Sinha (Siwan): Sir, I beg to move:

"That this House agrees with the Eighty-sixth Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 16th August, 1961."

Mr. Deputy-Speaker: The question is:

"That this House agrees with the Eighty-sixth Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 16th August 1961."

The motion was adopted.

14.34 hrs.

REPRESENTATION OF THE PEOPLE (AMENDMENT) BILL*

Shri Mahanty (Dhenkanal): Sir, I beg to move for leave to introduce a Bill further to amend the Representation of the People Act, 1951.

Shri Jhulan Sinha: Sir, I rise on a point of order. The House now adopted the Eighty-sixth report of the Committee on Private Members' Bills and Resolutions one of the recommendations of which is that this Bill should not be allowed to be introduced.

Mr. Deputy-Speaker: That is a different Bill—the Constitution (Amendment) Bill. This is the Representation of the People Bill.

The question is:

"That leave be granted to introduce a Bill further to amend the Representation of the People Act, 1951."

The motion was adopted.