

principle which had already been accepted, what would have happened to the Government. It is quite possible that the Government might have been lynched. But here nothing has happened. The Government is playing with the proposition.

The argument that has been brought forth by the Government is that if you create linguistic provinces, you will break up the unity of India. That has been the argument which one heard time and again from every member of the Government. Sir, I am surprised that such an argument should have been used. If anyone were to look up the Schedule of States attached to the Constitution, he would find that there are altogether 27 States filling up different parts—Part A, Part B and Part C. I am not taking into account Part D. Now, if you take up these 27 States, you will find that 23 States are linguistic States. Only 4 are multi-lingual. I should like to ask my hon. Friend, the Home Minister, whether he thinks that the 23 linguistic States which have existed from the very beginning of the Constitution have in any way done anything in order to disrupt the unity of this country. I would like him to answer that question. These 23 linguistic States have not been able to disrupt the unity of India. I am as keen as he is on maintaining the unity of India and I shall not support any step which will bring about the break-up of this country.

We have, by God's grace achieved not only independence but also unity, and it is our bounden duty, no matter to what party we belong, to see that this independence and this unity is retained. But, to say, in the face of this fact, with 23 linguistic States, that linguistic States would break up the unity of India is to say something which is puerile. They must produce some very weighty arguments in support of their contention that they cannot pursue a policy of creating linguistic States.

Now, Sir, coming to the Andhras on whom this blessing is showered by the Government after such a long delay, what do they get by it? First of all, as I look at the Bill, I do not, find anywhere mention about the capital of this new State of Andhra. The capital is the very life source of a State. I cannot understand how one can imagine a State without its capital. In fact, it is the capital that give life to the States.

There is no mention of it at all. Who is to create this capital ? Is it the Legislature of the new Andhra State which is to meet and decide what is to be its capital ? Is it the Executive Government of the new State which is to sit at some place and decide that the capital of the new Andhra State will be this ? There is no indication at all in the Bill, as to which is the authority which is to create this capital. Reading from the newspapers it does appear that there is no unanimity *among* the Andhras on the question of the capital. There is a section which wants Vijaywada, there is a section which wants Kurnool and those in favour of Kurnool I think, won by one vote or so. In a situation of this kind, I think the Government would not have fallen—I am sure about it, they have an enormous majority to beat down any opposition—if they had taken courage in both hands and said that, “in our judgement this should be the capital,” leaving liberty to the Andhras at a later stage to change it if they so liked. Sir, in connection with this question of the capital, there is one point which I would like to mention. I do not know what is the town that is going to be selected as the capital of the Andhra State, but, any how, everybody seems to be taking that whatever town is selected for the purpose of a capital, it shall be a temporary capital. That is what I hear. Now, Sir, it strikes me—whether they select a town which is Vijaywada or Kurnool or some other place—that they may be spending a certain amount of money for the construction of the necessary buildings for the housing of the capital. Surely, there must be the Secretariat: surely, there must be the houses for the Ministers

Shri C. G. K. Reddy (Mysore): That is very important.

Dr. B. R. Ambedkar: and various other things in order that the capital may come into existence. I have no idea of the amount of money the new Andhra Government proposes to spend on the creation of this temporary capital. After what is being said that this will only be a temporary capital and that the permanent capital will be selected at a later stage, what would happen ? In my judgement, what would happen is this : the five crores of rupees or so that might be spent initially on the construction of a temporary capital would all be a waste and another five or ten crores of rupees will have

to be spent on what the Andhras might regard as the permanent capital for their new State. I do not know whether the Hon. the Home Minister or the Hon. the Finance Minister who, I believe, in his most charitable way gives grants to anybody who wants to come and ask for a grant, is prepared to give five crores of rupees for a temporary capital and another five or ten crores for a permanent capital. That would certainly be a wonderful way of managing the finances of this country.

Then, Sir, looking at the financial position of the new State, it has been shown that the new State will begin with a deficit of Rs. 5 crores. Many optimistic Andhras who are more keen on having an Andhra State than on stability told the investigator—Mr. Justice Wanchoo—that, in their judgement there were a variety of means whereby they could bridge the gap and make the State self-sufficient.

Mr. Justice Wanchoo examined every one of the suggestions that were made to him by the various parties of the Andhra people; and he has, in unmistakable terms, said that all these are fertile imagination and that it is neither possible to increase the revenues of the new State, nor is it possible to reduce the expenditure; at the most, anything may happen either by the way of increasing the revenue or by the way of reducing the expenditure. Nonetheless, the new Andhra State will begin with a deficit of Rs. 2 crores. That is the least that the Andhras will have to face to begin with. Well, it is the concern of the Andhras whether they could make good deficit which may be Rs. 5 crores or which may be Rs. 2 crores; we have not much to say about it; it is for them.

Then there is a third point which I would like to put to my hon. Friend the Home Minister. It seems to me that my hon. Friend has not considered what I might call the demographic picture of the Andhra State. What is the social composition of this State? When I am dealing with the social composition of Andhra, I beg of my Andhra friends not to mistake me. It is not that I am making the statement, which I am about to make, by way of accusation against the Andhras, but it is a general proposition which I am enunciating and which I shall develop at the conclusion of my speech.

Sir, as I said, I am not an Andhra. But I belong to what might be called a political group—I shall not give it the honorific name of a 'Party'—which is called the Scheduled Caste Federation. As the Leader of that group. I had the occasion to move round in the Andhra country in order to see what the condition of the Scheduled Castes there is. My picture is this that, in this Andhra country, there are, as everywhere else, as I am going to show, some big communities and some very small communities. Of the big communities, the biggest, I believe, is the Reddy community; below the Reddys come the Kammas; below the Kammas come the Kappu; and below them come the unfortunate Scheduled Castes people working as landless labourers. That is primarily the picture of this area. As I said, this is not a lonely case. There are many other areas of the same pattern.

The second thing I noticed is this that all the lands practically are in possession of the Reddys. The Reddys are the biggest landlords there. Next, probably, come, the Kammas, to which my friend Professor Ranga belongs. I was told very recently how great is this evil; I was told in a very vivid way by one of the Congressmen himself. I do not know whether he would feel offended if I mention his name. It would lend great authority to the statement that I am making, but I shall not mention his name as I have not asked him.

An hon. Member: Is he a Member of this House ?

Dr. B. R. Ambedkar: He is a Member of the Lower House.

Dr. K. N. Katju: I do not like it to be called the Lower House.

Dr. B. R. Ambedkar: When we were discussing this question, my friend told me that that was by no means peculiar. There was a certain village in the Andhra area. The entire land of the village measured 1,400 acres. Out of that, only 14 acres were owned by private individuals; the rest of it was owned by a single Reddy. One has just to imagine the picture

Shri P. Sundarayya (Madras) : Let us confiscate it.

Dr. B. R. Ambedkar : I have no idea what they have done. The third fact he told me was that all trade in the village was in the hands of the Reddys

An hon. Member: What is wrong ?

Dr. B. R. Ambedkar: The lowest village officer is also a Reddy; the 'mulki' is also a Reddy. Well, Sir, I want to know for myself, especially in view of the fact whether the reservation, which was so blissfully granted to us by the Congress Party for ten years, is going to disappear.

An hon. Member: You accepted it.

Dr. B. R. Ambedkar: Yes, what else can one do; if you can't get *puri* you must get *roti*. Sir, in view of the situation that is obtaining there, you can imagine what is likely to be the position of the Scheduled Castes. What provision has my hon. Friend made for the purpose of granting protection against tyranny, against oppression, against communalism, that is sure to be rampant not only in the Andhradesh but everywhere in the States similarly situated. One of the greatest regrets that I have is that the Home Member, whose duty it is to see that every citizen is well protected against the tyranny of the majority, has come here with a Bill with no idea, with no conception as to what the State is likely to be and what is likely to happen to millions of people. I know, Sir, he is a high born person.

Dr. K. N. Katju: Who ? I ? I started life in a normal manner

Dr. B. R. Ambedkar: But the fact is that he is a Kashmiri Pandit. Even if he takes to the profession of a Bhangi he will still remain a Kashmiri Pandit. He may never suffer. All people may respect him for his ancestry, for his noble birth, for his learning. What about us who have been tyrannised for the last 2,000 years ?

Shri H. P. Saksena (Uttar Pradesh): But we all respect you.

Dr. B. R. Ambedkar: I may die in ten years time. Now, Sir, these are the three considerations which I thought I should urge before my hon. Friend, the Home Minister, for his consideration. There is still time even in this House, if he likes.

Shri K. S. Hegde : Is it the suggestion that Andhra should have a different tradition altogether ?

Dr. B. R. Ambedkar: I am going to suggest that. That is what I am going to tell him, that he has not applied his mind to this subject.

Shri K. S. Hegde : That will be applicable to all the States.

Dr. B. R. Ambedkar: I have said so.

Shri K. S. Hegde: It is a general proposition.

Dr. B. R. Ambedkar: Wait a minute now, please. Mr. Chairman we are not going to finish our troubles with the creation of the Andhra State. There are plenty of other States which are making a similar demand and I think it is therefore necessary for the Government to find out whether there are any other ways and means whereby we could keep the multi-lingual provinces as they are, and remove the feelings and the lots of blemishes that arise therefrom and only in excusable cases resort to the creation of a linguistic State, I have been devoting a certain amount of attention to this question because I know that this is going to be one of our most crucial questions. Sir, my suggestions are two-fold. Wherever I find a multi-lingual State I would vest the Governor there with certain special powers to protect the minorities in that State. That is one proposition that I would place before the Government for its consideration. I shall presently cite some authority in order that they may not think that this is my imagination. I am going to cite some constitutional precedents. And the second thing that I would like to be done would be that in all such States where there are multi-lingual people you should establish by law committees of members belonging to different linguistic sections which would have the right to hear and the right to ask the Ministry whether they are doing justice to their

problems. Also they should have the right to appeal to the Governor to set aside any act of injustice that might have been done to any one section. I think, if these three things are done, we should be able to keep the States as they are, at any rate in the first stage. If ultimately we find that we do not succeed even with these measures, then fate may take us to the logical extreme end, namely, to have a linguistic State.

Sir, in the case of creation of linguistic States, in my judgement there appear to me to be two considerations. One is that the linguistic State must be a viable State. It may be that this is a small State which has got a culture and which has got a language and which has got a separate feeling and an entity. Yet it is so small that it cannot find the means of carrying on its Administration. People do not live on culture. People do not live on language. People live on the resources that they possess. But if God has given them culture and God has given them language but God has not given them the resource, I am afraid they cannot have the luxury of having a separate linguistic State. The second thing is this. It is only in our country that we find that linguistic provinces create difficulty. I would like to ask the question as to why there are no difficulties in Switzerland although Switzerland itself is a multilingual unit. The Cantons have French, German and Italian. Yet they are a very happy nation and they are the most prosperous nation today. Why is it that Switzerland has no provinces although it is a multi-lingual unit? The answer which I can *give* is this that linguism in Switzerland is not loaded with communalism. But in our country linguism is only another name for communalism. What happens when you create a linguistic province is that you hand over the strings of Administration to one single community which happens to be the majority community and I can cite many provinces where this is likely to happen. That community charged with a feeling of its own sacred existence begins to practise the worst kind of communalism which otherwise is called discrimination. Discrimination creates injustice and injustice creates ill-feeling. If our linguism was not charged with communalism our linguism would not be a danger to

us at all; but the fact is that it is. But it seems to me that in order to do away with the community practising communalism being in office these two remedies are worth while, namely, to give the power to the Governor to override and, secondly, to appoint small committees who can make representations either to the Ministry or to the Governor.

Now, Sir, we have inherited a tradition. People always keep on saying to me : “Oh, you are the maker of the Constitution”. My answer is I was a hack. What I was asked to do, I did much against my will.

Shri P. Sundarayya: Why did you serve your masters then like that ?

Mr. Chairman: Order, order.

Dr. B. R. Ambedkar: But, Sir, we have inherited, on account of our hatred of the British, certain ideas about democracy which, it seems to me, are not universally accepted. We inherited the idea that the Governor must have no power at all, that he must only be a rubber stamp. If a Minister, however scoundrel he may be, however corrupt he may be, if he puts up a proposal before the Governor, he has to ditto it. That is the kind of conception about democracy which we have developed in this country.

Shri M. S. Ranawat (Rajasthan): But, you defended it.

Dr. B. R. Ambedkar: We lawyers defend many things. (Interruptions.) You should listen seriously to what I am saying, because this is an important problem.

Sir, as I said, we happened to develop a theory of democracy, simply because of our opposition to the British. The British must go and the British must have no power. A Governor must have no power. Let me cite two cases.

One case which I propose to cite is about the Constitution of Canada and I refer to section 93 of that Constitution. As everyone in this House knows, Canada, like ourselves, is a bilingual place. A part of it speaks English; a part of it speaks French. And what is worse still is that the English-speaking people are Protestants; the French are Roman Catholics. In

1864, when the Constitution of Canada was made, the Catholics were very much afraid as to what might happen to them under the English Protestant majority and they were not prepared to come into the Constitution of a united Canada. Therefore the Parliament enacted section 93 in the Canadian Constitution. That section does two things. It says that if any province—naturally the reference was to provinces in Protestant areas—where Roman Catholics lived passed any law with regard to certain matters which the Roman Catholics regarded as their special privilege based upon religion, they had the right to appeal to the Governor General that a wrong was done to them, and the Governor General by section 93 had the right to look into their complaint. It was a statutory right of complaint. Not only did section 93 give the Catholics a statutory right of appeal against the decision of the majority to have a certain measure annulled, but it goes much further and says that the Governor General shall have the right to enact a positive measure in protection of the Catholic minority. I would like to ask my friend, the Home Member, whether, with the inclusion of section 93 in the Canadian Constitution, he regards the Canadian Constitution to be democratic or undemocratic. What is his answer?

11-00 A.M.

Dr. K. N. Katju : My answer is that you had drafted this Constitution.

Dr. B. R. Ambedkar: You want to accuse me for your blemishes ?

Mr. Chairman : He has said that he defended the present constitution because it was the majority decision. Get along.

Dr. B. R. Ambedkar : Sir, therefore, my submission is this that no harm can be done *to* democracy and to democratic Constitution if our Constitution was amended and powers similar to those given to the Governor General under section 93 were given to the Governor. At any rate, that would be some kind of a safeguard to certain small linguistic areas or linguistic groups who find that the majority in the State are not doing justice to them.

The second suggestion that I would like to make is from the English Constitution. My hon. Friend must be aware of the position of Scotland in the British Constitution and therefore I would not go into greater details. But he will remember two things. One is this that although Scotland and England are one—nobody can say that they are two separate countries—still there is a special Secretary of State for Scotland under the British Constitution to look after the interests of the Scottish people. He must have gone to London, I think, various times. (*The Hon. Minister indicated by signs—three*) Three times. Surely, he must have passed by the Parliament Street and just by the side of 10, Downing Street, there is a big brass board ‘Scottish Office’ which is the place where the Secretary of State for Scotland sits. That is the one provision which the British have made. They have not argued, as my friends have argued, that this is a recognition of communalism. Have they? Scotland came and joined England some hundreds of years ago and yet the British people, in order to recognise the sentiments of the Scots, in order to respect their feelings, have created statutorily an office called the Secretary of State for Scotland.

The second thing to which I would like to refer is this that in the British Parliament there are two Committees. One is a Committee for Wales and Monmouthshire and there is another Committee for Scotland consisting of Scottish members. All Bills referring to Scotland have to be sent to the Scottish Committee so that the Scottish members may have their full say in the matter. In the same way the members of Wales and Monmouthshire are also brought on committees connected with their affairs. It is by placating the sentiments of smaller communities and smaller people who are afraid that the majority may do wrong, that the British Parliament works. Sir, my friends tell me that I have made the Constitution. But I am quite prepared to say that I shall be the first person to burn it out. I do not want it. It does not suit anybody. But, whatever that may be, if our people want to carry on, they must not forget that there are majorities and there are minorities, and they simply cannot ignore the minorities by saying, “Oh, no. To recognise you is to harm democracy.”

I should say that the greatest harm will come by injuring the minorities. I fear sometimes that if the minorities are treated in the way in which they are being treated in our Bombay State—I do not want to be parochial, but my friends have been telling me, as I am not there and I do not take any interest in my State, as you know, and I do not even like to call myself a Maharashtrian—I do not know what will ultimately happen. I am fond of Hindi, but the only trouble is that the Hindi-speaking people are the greatest enemies of Hindi.

Mr. Chairman: Dr. Ambedkar, it is an aside.

Dr. B. R. Ambedkar: It is an aside.

Now, Sir, I am told that the Ministers are drawn from the two provinces. The clever members of the Ministry draw all the funds for developing the resources in that particular area, and the other area gets nothing. The same is being said about the Rayalaseema area, that the coastal people are generally able to get larger funds for their area and the Rayalaseema people get nothing. If my friend could make a provision in the Constitution that there shall be constituted lawfully under this very Bill a committee consisting of the members belonging to Rayalaseema, who will have the right to represent to the Governor and to the members of the Ministry that their part is to be included, I think a large part of the grievance would disappear. Similarly, Sir, I find that our Bengali Members are considerably agitated over the fact that part of Bihar—they say—is Bengal. I do not know; it may be, because originally Bengal spread over everywhere. The Governor General had a very large area, and wherever the Governor General went, the Bengalis also went with him.

Mr. Chairman: Go on with the Andhra Bill.

Dr. B. R. Ambedkar: Yes. I am only giving an illustration. My illustration is this, that supposing such was the case that the Biharis were not treating the Bengalis well. Well, the only way open for solving this problem would be that there should be a committee of the Legislature consisting of the members who are Bengalis and who would have the right to represent

their grievances to the Ministry as well as to the Governor or to the President. When all these things fail, then I suppose we shall have to go to the naked proposition that we shall be linguists first and linguists last, and that we shall not recognise India. If that is to be our ultimate aim, well, God save us. But, Sir, my submission to my hon. Friend is this that he should examine carefully some of the points I have made, particularly in the last part of my speech, and see whether he can find any solution to the problem of linguistic provinces, based on the suggestions that I have made, in the new measure that he may have to bring—he may not be very willing to bring a new measure, but he may have to bring it.

(47)

ESTATE DUTY BILL, 1953

***Dr. B. R. Ambedkar** (Bombay): Mr. Chairman, I would just like to make a few observations on the measure that is placed by the Finance Minister before this House. I am supporting the measure; at the same time I think that there are certain points which require to be elucidated. I should have thought that the very first thing in the collection of an estate duty is to know what the amount of the estate is which a deceased person has left. So far as this measure is concerned, I have not as yet been able to find out how the authorities which have been created under this Act are going to find out what estate a deceased person has left. Referring to section 4 of the Bill, it merely lays down three authorities : the Board, the Controllers of Estate Duty, and the Valuers. Speaking for myself, I should think that it would be a matter of the greatest difficulty for the authorities who are created to administer this measure to know what a person has left.

In the first place, it would be very difficult for them to know who is dead and when he is dead. In this country, it has been a long, long complaint that we have not yet a measure which would compulsorily require a person to report that a child is born to him either male or female or that a certain person in his family is dead, to the Municipal authorities or to the village authorities. He may, if he liked. In the villages, it is the village officer of lowest grade on whom the duty is placed of going and reporting to the village patel that a child is born to a certain person in the village. He may do so, or he may not do so, he may do so after a long time. In the municipality—I am speaking of the Bombay Municipality which is, I think, one of the biggest municipalities—every one knows that there is hardly any compulsion on anybody to go and report to the

* P. D., Vol. 4B. (Council of States), 18th September 53, pp. 2805-15.

municipality that somebody is dead though an official permission is necessary for the purpose of either burying him or burning him. My own experience has been that we often carried the dead body to the graveyard, and there was some sort of insignificant clerk to whom we paid four annas and who gave us a counterfoil of a ticket saying: "All right, you have brought the dead body and you can either bury or burn it as may be the custom prevalent amongst you". I do not know the party to whom this particular certificate—what may be called the death certificate—may be of any use, except to take it to the mill manager and say: "So-and-so is dead: I am his relative, and I want the balance of wages that are lying in your hand". I have no idea whether the clerk who stays in the burial ground reports the matter to the municipality or not that so-and-so was dead, and his dead body was brought there, and was either cremated or buried. That is the condition of the register of births and deaths in this country.

I submit, Sir, that it would be very difficult for the authorities who are created under this Act to go about hunting every nook and corner to find out who is dead. In England, the operation of the estate duty law becomes simple for the simple reason that there everybody dies after making a will and so far as that is concerned, some one has to take what is called a 'probate' so that all the Inland Revenue Officers—as they are called in England—who operate the internal tax system have only to go to the Registrar of the High Court in order to find out whether any application has been made for a probate. If so, from that they can find out who is dead, what is the total estate that has been disclosed in that application. But, unfortunately, in our country, we have not got the habit of obtaining a probate. No doubt, there is a rule that, so far as the Indian Succession Act goes, a probate shall be taken, if there is a will, under the Probate Act. If a party is not governed by the Indian Succession Act, all the same, a party can obtain a probate on a will, if any will is left, under what is called the Probate Administration Act. We have got no such system at all here. I have been wondering at myself, if my hon. Friend appointed me as Controller of the Estate Duty under this Bill, what I would do, where would I go to

find out deaths ? It would be with very considerable difficulty. That, I find, is one lacuna in this Bill.

The second thing that I found in this Bill is this. The hon. member has provided in clause 17 of the Bill as to who should pay the estate duty. If the interest of the deceased is in a controlled company, then somebody representing the controlled company shall pay; if it is others, then, some other persons may pay. All the same, the question remains : how is a Controller to know that the deceased person had a share in the controlled company or that the deceased person had other property ? I should think that this Bill should have a clause like the one that I am suggesting, requiring every successor, whether the deceased left a will or not, to go to the Court and to make a declaration of the property left if there is no will, so that the Controller would know from the declaration that so much property has been left. He can then proceed to find out whether there had been any concealment of the property that the deceased had left. Otherwise it would be a sort of a roving enquiry that the Controller will have to make in order to find out what is the exact amount of property. In the present circumstances in which we exist and in which we find so much corruption, I am very greatly doubtful whether a law of this kind leaving the matter entirely in the hands of the Controller would not result in much more corruption than what exists today. These are the two things which, I find, require to be rectified so that the law which is bound to cause harshness—and every law causes harshness—does not cause unnecessary harassment to the people who are to pay this duty.

The second question to which I wish to draw the attention of the house is the question of the amount that is likely to be realised by this estate duty. I have been following the speeches of the hon. Member, which he has made on various occasions with regard to the Estate Duty Bill and I find that he has been very cautious not to commit himself to any particular figure. I think last time when he introduced the Bill in 1952 he said to the House that he was quite unable to even make a guess of what was likely to be the yield of this tax. Well, I think that with regard to a measure of this

sort which spreads so widely, the Hon. the Finance Minister ought to have at least made a guess with the figures that are available, or at least asked the Board of Revenue to make some investigation and to give him an idea as to whether the yield of this tax would be commensurate with the troubles that he was taking. I have been looking into the report of the Board of Revenue and I find that there are certain figures which the Finance Department could have used for the purpose of telling us, now that the rates of duty are fixed and attached to the Bill, as to what is likely to be the yield. The Board of Revenue does give figures about income tax. It also gives figures as to the total number of joint families that exist in India; it not only gives the total amount of the income tax that was collected from joint families but also the figures of the total number of joint families which were assessed and the total amount of income which was shown by them in their returns. Sir, I think this tax is going to affect to a very large extent the joint families in this country and with the information which is shown in the report of the Board of Revenue for the year 1950-51, it would have been possible for us to know what exactly the Hon. Minister expects from this source as revenue. We would have been then in a much better position to say with all alacrity that no matter what the trouble is, the tax may be levied. But if in the end we find that the amount realised is not commensurate with the measure, the Hon. the Finance Minister himself may regret the trouble that he has taken in bringing forward this Bill.

Shri B. C. Ghose (West Bengal): Then he will raise the duty.

Dr. B. R. Ambedkar: Another thing to which I would like to make a reference is this. There is a feeling that there is a great deal of difference between the estate duty as such and income tax as such, and while there might be some feeling against the income tax there cannot be such a feeling against the estate duty, the difference being that the income tax is a tax on the income and the estate duty is a tax on capital. Superficially, this distinction no doubt is correct because when we levy the estate duty we do not take out of the income,

but we take out of the capital that the man has left. In the case of income tax we take something from the current income that he earns. Sir, I should like to say that this is a very superficial distinction, for ultimately there is no distinction between the income tax and the estate duty because the estate duty is merely nothing more than accumulated income which is taxed at one source, at one defined period, namely, when the man is dead. Now, it seems to me a matter of considerable importance as to whether the tax that you levy at the death of the man is likely to produce effects which would dry up the source of revenue, or whether it is so good, and the country is so resilient, that notwithstanding the estate duty the country produces more and therefore it does not matter whether you levy the estate duty and it does not matter at what pitch you levy it. My hon. friend must be knowing the facts much more than I do, but I would like to tell the House some of the figures in Great Britain. I have taken them from the report of the Board of Revenue for 1951-52. They give relevant figures. In 1942-43 the total amount of income tax collected in Great Britain was 18 million pounds and in 1951-52 it was 20 million pounds. So far as the death duties are concerned, in 1942-43 the total collection was £93,340,343 and in 1951-52 the total collection was £182,600,643. I would like the house to consider similar figures so far as this country is concerned. Sir, my Hon. friend, the Finance Minister must be aware of the recent report that was made by one of the U.N.E.S.C.O. Committees. There are so many committees in the U.N.E.S.C.O. There was a Committee which investigated into the question of finding out why the South Asiatic Countries were so backward in the matter of their industrial and economic advancement. And the reason that they gave was that the saving in the country was so small that there was no capital formation at all. And in the absence of capital formation, there was the absence of industry and other things. Of course, if we were a Communist Country—and I have no doubt that we shall very soon become one—and our economic life or industrial life or agricultural life was taken charge of by the Government, for better or for worse, it would matter very little how much we save and how much we do not save.

If we save a little, probably the Government would make us save more. And there would be no difficulty on that account at all. But so long as we have not got a Communist Regime which takes complete responsibility for the welfare of the people and their education

Shri B. B. Sharma (Uttar Pradesh): And for their “ill-fare”

Dr. B. R. Ambedkar: I do not know; there is always something wrong here and there; no system is perfect.

Mr. Chairman: Go on, go on.

Dr. B. R. Ambedkar: I am sorry, he broke my chain of argument. So, what I was saying was this, that so long as we haven't got a system of that sort which takes complete responsibility for the welfare of the people, and so long as we have got a system which makes people responsible for their welfare, well, that State, I suppose, only aids the people in their welfare, but it does not do welfare. It is very accessory that our taxing system should be such that it should leave sufficient for the purpose of creating capital. Every time the Government takes something from us and we are never allowed to carry on. Sir, this Bill which has been brought forward by my hon. friend, as I know it from experience, is not a new measure at all. I remember that the first time that such a Bill was adumbrated was in the year 1944-45. Sir Jeremy Raisman, who was then the Finance Member, said in the course of his Budget speech that he would introduce a Bill like the Estate Duty Bill as soon as Parliament had rectified omission which was contained in Schedule I. The Act of 1935 did not contain any such entry at all as an Estate Duty either to be levied by the Provinces or to be levied by the Centre. Then, in 1946. Sir Archibald Rowlands who succeeded Sir Jeremy Raisman brought forward a Bill. The curious thing about that Bill of 1946 was that it was opposed both by the Congress as well as by the Muslim League. The Congress members said, “You have no right to levy any tax like the estate duty”. And the Muslim Leaguers said, “If you levy such a tax, you would be affecting our *Waqf*, which is a trust, and which is partly for God and partly for man.” And

so, the Government, with no support from either the Congress or the Muslim League, could hardly do anything about the measure and the measure was dropped. Then again it was taken up in 1948 by Mr. Shanmukham Chetty, who introduced another Bill. The Bill was referred to a Select Committee and the Select Committee took the view that so long as the law of Mitakshara prevailed in this country—and it prevailed in a very large part of the territory of this country—it would be no use having an Estate Duty Bill. The result was that it was taken back—or rather put on the shelf. Mr. Shanmukham Chetty was succeeded by Dr. John Matthai and Dr. John Matthai pressed for funds, recalled the session of the Select Committee and put the Bill again before them, and got a verdict from the Select Committee that notwithstanding the fact that the Hindu Code was hanging fire for four years—and nobody knows how long it is going to hang fire, probably permanently and perpetually—and no one is sorry for that except myself

Dr. Shrimati Seeta Parmanand (Madhya Pradesh): The hon. Member is not the only Member who is sorry, but there are other Members also.

Dr. B. R. Ambedkar: I know that women Members are very helpful. I must say that last time when I was on tenter hooks. I called some of the ladies—I mean, the more bulky ones—and I suggested to them that if any one of them went on threatening a fast unto death, probably we might get the Hindu Code through. Sir, I tell you

Khwaja Inait Ullah (Bihar) : You are again giving a hint.

Mr. Chairman: You were encouraging *satyagraha*, Dr. Ambedkar !

Dr. B. R. Ambedkar: Yes, sometimes it is useful. If it could not bring this Bill through, it would have certainly reduced the weight of the ladies and would have improved their health also considerably. That was the position. Dr. Matthai had a verdict in 1949. There was a second report of the Select Committee and it said, “Never mind about the Hindu Code. Let us proceed with the Estate Duty Bill”, but for three years nothing happened. One does not know why. The

Bill was lying in the file of the Finance Department till in 1952 my hon. Friend, probably in doing the work of the office duster, found a copy somewhere. And what did he do ? It is an interesting thing. The Select Committee said that they could by some suitable amendment get over the difficulty of the Law of Mitakshara. My hon. Friend has made some effort to get over that difficulty and he has got over that difficulty by practically destroying the Mitakshara law. Clause 7 says that if a person below 18 dies, then there will be no estate duty but if a coparcener dies in a condition in which we describe him under the Hindu Law as the sole surviving coparcener, then estate duty may be levied. Well, Sir, if my hon. Friend can in this roundabout method defeat the Mitakshara Law, could he not have the courage to say, by bringing in another Bill or by inducing his colleague the Law Minister to bring in another Bill, that the Mitakshara Law is abolished ? So, Sir, these are some of the points which I wanted to make. Mitakshara Law is notionally destroyed, because under the Mitakshara Law there is no such thing as the passing of the property, because the property is already his by birth. There is no question of the passing of property. It is a wrong notion. I do not know who has told him about it. Under the Mitakshara Law property does not pass. As soon as a child is born, the property becomes his and the father's share is reduced. What passes therefore on the death of the father ? Nothing. As soon as a son is born, the father's share is affected. Supposing he has a second son, as he is likely to have, and the first child happens to be so unlucky as to have a brother, then the share is still further reduced.

Sir, I am told that there are some 44 countries in the world which have passed such a law, viz. Estate Duty Law. I have not got the list with me, but I am sure very few of the Southern Asiatic Countries have passed any such law. There is hardly anything remaining with them. As the report of the Committee shows, they have nothing to pass on. Our great problem is. "How shall we accumulate ?" We hate capitalists and I do too. I Have all my life lived in Parel in a *chawl* of the Improvement Trust, Room No. 50. If people go there, they ' might visit it. I paid originally Rs. 3-8-0 as rent for my room

and I have still kept it as an emergency measure in case I am asked to go back again there. So I am no great friend of the capitalists, but I think that in this country we ought to make a distinction between capital and capital. If you want the capital from them, take it from them. Adopt the Russian system and go on. My only point is that you must have some discrimination. In their enthusiasm—which is a very good thing—I am afraid they are running amuck, because some other countries have done something. Well, India is certainly not Europe. I have gone to Europe several times, and I could very easily see the difference between India and Europe, very easily. What is good for Europe certainly could not be good for India. We have certainly to reach the standard that the European people have reached *viz.* standard of comfort, standard of living equality of treatment, education, etc. All these things we need. For that purpose, we need money. Take the case of the English people. Take their educational progress. There compulsory elementary education came in 1860, while the Oxford University was established some time in the eleventh century or the twelfth century. So, we have to be very careful in doing what we are doing. Our enthusiasm no doubt is well merited. It is good that we should bring about the betterment of the people, but we should be careful about the means that we adopt. That is all that I want to say.

(48)

INTERNATIONAL SITUATION

***Dr. B. R. Ambedkar** (Bombay) : Mr. Chairman in this debate on foreign policy what one can do, at the most, is to discuss the principles on which the foreign policy of the Government is based. There is hardly time for doing anything more. Principles are undoubtedly very valuable, but I take it politicians have a great dislike for principles, particularly politicians who are dealing with foreign policy. They like to deal with things *ad hoc*, each transaction by itself, without any underlying principle.

I remember, that when after the first World War, Mr. Lloyd George and Mr. Clemenceau met in a hotel in Paris before the Versailles Treaty in order to settle, among themselves, where to draw the line of partition between certain territories belonging to Germany in order to hand them over to France for satisfying the strategic fears of France, they had a long map spread in a room which covered the whole of the room and Lloyd George and Mr. Clemenceau had fallen on their tummy to examine exactly; where the line should be drawn. After a long search they drew the line which was of course, most suitable to France. Afterwards Mr. Lloyd George called Mr. Nicholson, who had accompanied him as the expert from his Foreign Office and asked him to express his opinion about the line which they had drawn. Mr. Nicholson explained in horror saying, "Oh! this is too bad, too bad. Morally quite indefensible". Both these statesmen immediately turned on their back and raised their legs in the air and said, "Well, Mr. Nicholson, can't you give us a better reason?"

I remember also about 1924 or so. Mr. Low, the great cartoonist, having drawn a cartoon in the *Evening Standard* in London showing the various Foreign Ministers of

* P. D., Vol. 7A (Council of States), 26th August 1954, pp. 469-83.