

hope, Sir, some mechanism will soon be devised to get this work done on a social basis or on some other basis, because I am sure that even during the period of the next year for which this measure is being extended, this work shall not have come to an end. Therefore, some other method of recovering all those who have been abducted will have to be found out.

SARDAR SWARAN SINGH: I am grateful to the hon. Members who have extended their support to this measure. Both the hon. Lady Member Shrimati Nigam—and Shri Sak-sena have supported this Bill. A suggestion has been made regarding the method of looking after these cases after recovery. This, Sir, is a social matter and it requires some consideration and if the hon. Lady Member could give some further thought to it and suggest as to what should be the after-care organisation, I am prepared to consider it because it is really our intention that something should be done to rehabilitate psychologically and otherwise * these unfortunate victims and if any concrete suggestion can be made as to what should be the type of after-care organisation, I am prepared to consider it. It cannot take the form of a sort of permanent continuous Government organisation because, obviously, for a Government department to handle social work of this nature will not perhaps be a proper way. We have got the Social Welfare Board and other social organisations functioning in the country and with such assistance as may be expected of Government, it may be thought of as to what should be done to ensure that these unfortunate persons do continue to get Government support for their psychological and material rehabilitation.

I have nothing further to add, Sir.

MR. DEPUTY CHAIRMAN: His question is :

"That the Bill be passed."

The motion was adopted. 6—43
Rajya Sabha/56

THE TERMINAL TAX ON RAILWAY PASSENGERS BILL, 1956

THE DEPUTY MINISTER FOR
RAILWAYS AND TRANSPORT
(SHRI O. V. ALAGESAN): Sir, I beg to move:

"That the Bill to provide for the levy of a terminal tax on passengers carried by railway from or to certain places of pilgrimage or where fairs, melas or exhibitions are held, as passed by the Lok Sabha, be taken into consideration."

As hon. Members are probably aware, the terminal taxes on passengers carried by railways now in force are "pilgrim taxes" levied in respect of persons going to and returning from specified pilgrim centres and collected as part of the railway fare except only that terminal tax is collected in respect of Howrah which is not a pilgrim centre. These pilgrim taxes were leviable under the local enactments passed before 1-4-1937 on which date the Government of India Act, 1935, came into force. That Act made terminal taxes on passengers carried by railways a Central subject, but at the same time authorised the continuance of the levy of the existing terminal taxes on passengers carried by railway until provision to the contrary was made by the Central Legislature. Under the Constitution also, terminal taxes on passengers carried by railway are included in the Union List, but under the saving provision of article 277, the States or municipalities or local bodies are authorised to continue to levy the terminal taxes already existing. This meant that whenever there has been any need for the levy of a fresh terminal tax, on the basis of a representation from a local body on the ground of fresh or additional expenditure on health and sanitation measures required at a particular place for the large number of persons visiting a pilgrim or other centre in the jurisdiction of that local body, recourse had to be had to special separate legislation invoking also the Ordinance-making powers of the President in some cases. In some cases

[Shri O. V. Alugesaii.J

such powers had to be invoked for the enhancement of taxes in vogue prior to the commencement of the Constitution, though according to the latest legal opinion such enhancement can be made without fresh legislation. This piecemeal handling of cases as they arose, it will be agreed, is not entirely satisfactory and the State Governments, who were consulted, also agree that general enabling legislation should be passed in this regard so that any particular place could be added to the list of railway stations in respect of which terminal tax could be levied or/and increased by notification of the Central Government, who will, of course, act on the advice of the State Governments in this matter.

For the present, it is proposed to confine the levy of terminal taxes to passengers carried by railways to and from places of pilgrimage, melas, fairs, exhibitions. With the increasing sanitary, medical and other facilities that the pilgrim;; and other travellers expect the local bodies to provide on such occasions, it is only fair that a contribution towards the finances of such bodies should be made by a small levy along with the railway fare, as in fact is already being done for specified places so as to augment the limited resources at the disposal of local bodies. The rates provided in the Bill for various classes of travel are the ceiling limits only, and correspond to the maximum rates levied so far in practice. The actual rates in many cases would be much less than the ceiling rates.

SHRI S. N. MAZUMDAR (West Bengal): It would be better if the hon. Minister comes nearer the mike.

SHRI O. V. ALAGESAN: Yes. I will.

It is, however, necessary to provide the ceiling rates in the Bill itself to avoid special legislation every time the rates have to be levied for particular melas. It is of interest to note that even with the high rates imposed for the Allahabad Kumbh Mela 1954 and the Ardh Kumbh Mela.

Hardwar, in 1956, the State Government found that the total collections from terminal taxes and other sources have been considerably less than the expenses incurred by them for their arrangements for the melas.

The provision for cost of collection by the Railways has been made on the basis of actual costs incurred in the past.

Sir, in connection with this Bill, a detailed memorandum has been circulated to hon. Members of this House and I hope they will find that memorandum of some use in considering this Bill.

Sir, I commend my motion to the House.

MR. DEPUTY CHAIRMAN : Motion moved :

"That the Bill to provide for the levy of a terminal tax on passengers carried by railway from or to certain places of pilgrimage or where fairs, melas or exhibitions are held, as passed by the Lok Sabha, be taken into consideration."

SHRI MAHESH SARAN (Bihar): Mr. Deputy Chairman, so far as I am concerned, I feel that this Bill is not one which really can be supported by people who look after the interests of the poor people. There has been, I know, some sort of tax on people going to pilgrimage centres but times have greatly changed. We want to encourage people to go to melas, to holy places and other places. Now, if you go on putting taxes . . .

SHRI P. N. SAPRU (Uttar Pradesh): We do not want them to go to holy places.

SHRI MAHESH SARAN: I think people should go. You may not agree. Allahabad is a place where lakhs and lakhs of people collect on the mela day. We have been trying to encourage the people to go to fairs that are being held. We have recently had an example here in Delhi when people were allowed to come from very distant places. As a matter of fact, they were requested to come and see the fair.

[THE VICE-CHAIRMAN (SHRI S. N. MAZUMDAR) in the Chair]

Fair is a thing which is of value. It educates them and it also satisfies their sentiment. Of all things, this should be selected in the year of Grace 1956 for purposes of being taxed is a thing with which I do not agree.

SHRI K. S. HEGDE (Madras): It is not a new thing. This has been there in the past.

SHRI MAHESH SARAN: I know but we ought to get rid of it. The rates are also higher than before but I will come to it later on.

What I sjiy is, there should be some incentive for people to go and see nielas etc. Instead of providing some incentive, we are putting a sort of tax. It really shows that you are not very keen that people should go to these places. You say that you want this for medical expenses; but other ways should be found out to meet those expenses. I know that there had been in the past tax on pilgrims going to holy places and things like that but I do feel that things have changed and we should have a different viewpoint now from what we had before. Now, 'notified place' means a place of pilgrimage or a place where a fair, mela or exhibition is being or is likely to be held and if you impose a tax on people coming to see the fair, mela or exhibition, I think it would be too much of a burden on the poor. Already we have a sort of tax for people getting into the exhibition grounds. Now we want to add to that another tax by way of this terminal tax. My submission is that this sort of thing will not take us forward; it takes us backward. We want people to come and see these exhibitions and the like and we ought to induce them to come and see them. Instead of that we are trying to put a check and prevent them from coming and seeing it. Previously the tax was only so far as holy places were concerned but now we are trying to extend it to places where it should not be levied. As I mentioned before, it is essential that we should give some sort of concession -as the Railway sometimes

does to people who come and see exhibitions and things like that because it helps them; it educates them. Instead of that we are thinking of having a sort of tax in order to meet the medical expenses. This is not the proper way; that is what I wish to emphasise.

Now, if we come to clause 9 we find that it says: "Nothing contained in this Act or in any other law shall be deemed to authorise the levy of terminal tax on the following classes of passengers carried by railway, namely :—" And then it gives the different classes. First is, children not over three years of age; that is quite proper. Then comes, police officers travelling on railway warrants; that is also proper. The next one is, persons travelling on military warrants and troops travelling in reserved vehicles at vehicle rate; that is again all right. Then come free pass holders. This is most obnoxious. These pass holders can move about without paying anything and then we say that in addition they will have the benefit of not paying this terminal tax. This is a thing which is not proper.....(Interruptions) I am stating how it strikes me. Hon. Members when they get their turn may place their own points of view.

AN HON. MEMBER: We also come under that.

SHRI MAHESH SARAN: But you must

THE VICE-CHAIRMAN (SHRI S. N. MAZUMDAR): Please address the Chair.

SHRI MAHESH SARAN: I am sorry. Sir, I consider this very wrong. We may be included but all die same I think that this exemption is absolutely wrong.

SHRI KISHEN CHAND (Andhra Pradesh): We are not pass holders; the Government pays for it.

SHRI MAHESH SARAN: But we will be in that list. But what I really wish to emphasise is that the poor persons are to be taxed and the free pass holders are to go free. I consider that

[Shri Mahesh Saran.]

this is really a tiling which cannot be explained. Of course, some reason will be given for inclusion of this particular category of persons but I think it is taking things a little too far.

Now let us see the rates of terminal tax. Air-conditioned or first class is Rs. 1/8/- on single journey and Rs. 3/- for return journey; second class Rs. 1/- for single journey and Rs. 2/- for return journey; and third class is eight annas and one rupee respectively. Now let us consider the difference between the air-conditioned and the first class fare. People who can afford to travel in air-conditioned class should certainly pay more. If you want to have this terminal tax, then even people who travel in first class should pay less than people travelling in air-conditioned coaches because people of first class pay much less fare as compared to people travelling in air-conditioned class. Only very wealthy people travel in air-conditioned class. It is difficult for an ordinary person in these days to travel even in first class. Therefore to put these two together is not quite proper.

The third class is to pay eight annas on single ticket and one rupee on return ticket. If one calculates the difference in railway fare between the air-conditioned and the third class and compares it with the difference in this terminal tax for the two classes, then we will see that it is so unfair that the less said about it the better. If at all we want to impose a tax, it should be a nominal one and my submission is that so far as third class is concerned, there should be no tax because it is the poor people who travel third class. They want to come and see these exhibitions and melas and sentimentally also these are the people who go to places of pilgrimage. And they are the people who have practically no money. Instead of encouraging them, we levy a tax and make it practically impossible for them to take advantage of these fairs and exhibitions. Therefore my submission is that if we want to levy a tax, then we should put it on the

people who have enough money. If we want to tax the poor people, then we should make it one or two pice per head. It is more than enough; in fact, even that they cannot pay and it is with great difficulty they manage to go to such places.

Now, Sir, there is another aspect of this question. I come to clause 4. It says: 'No terminal tax shall be levied on any passenger travelling by railway from or to any notified place to or from any railway station situated within a radius of forty miles from that notified place or within such shorter distance from that place as the Central Government may, by notification in the Official Gazette, specify.' It looks as if some great concession has been made by the Railway Administration or by the hon. Minister. This means really nothing. People who live within a radius of 40 miles come on bullock carts or on foot so that although we are trying to show that we are giving a benefit to those people, we are really giving no benefit at all. I am specially referring to poor people. They all come by foot or by bullock carts.

AN. HON. MEMBER : Or by bus.

SHRI MAHESH SARAN: Even that is difficult for them.

SHRI K. S. HEGDE: Not all have bullock carts.

SHRI MAHESH SARAN : Perhaps people in the South do not know very much about these things; those who have seen these melas at Allahabad, Hardwar and places like that will know that people who have small plots of land and have one or two bullocks, get a cart and come to these places so that they go there without incurring much expense. Therefore this is really no concession at all. We are giving no advantage to anybody except of course the rich people who even if they are within a radius of 40 miles come in air-conditioned class. They will be the people who will be exempted and not the poor people. Therefore my submission is these rates are very high. This tax should be nominal only, if at all any tax has

to be levied. Secondly, the third class passengers should not be so heavily taxed. This is not the way to get money for the expenses to be incurred on looking after their medical comforts.

As everybody knows we used to have these taxes, but they were very nominal. I cannot give the figures just at present, but they were practically nominal and we are increasing it exorbitantly. In addition, the tax on the poor people is much heavier than what it was before and I would beg of the Minister to consider this carefully and make any modification] as is necessary.

SHRI N. C. SEKHAR (Kerala) [Mr. Vice-Chairman, I rise to oppose' this Bill, firstly, for the reason that it imposes a further burden upon the peasants of our country. Secondly, it restricts the flow of pilgrims as well as other interested people to places of pilgrimage or where fairs, melas or exhibitions are held. Thirdly, I would like to ask the Government why they could not canalise the money which is being collected by the respective temples, at least, part of that money towards sanitation purposes? In the Statement of Objects and Reasons appended to the Bill it has been explained that the respective State Governments have been collecting this levy of terminal tax on passengers for the purpose of sanitation, particularly of the temple centres or other pilgrim centres. That is true. They are collecting. But here the Central Government which knows the difficulties and sufferings of the people come forth with a measure in the name of enabling the respective State Governments to collect as they like of course, following a notification by the Centre from time to time and so on. We all know how the peasants suffer. Who are going to the temples? Are the big industrialists or rich men going to centres of pilgrims or to other places? No. For example, we had our biggest fair in New Delhi. It went on for two months. Who gathered at those places, besides the industrialists, merchants and import and export traders? The bulk of the people who came to see the fair, to

see the exhibits were from our village parts. It was those people who paid four annas each to go inside and see around. Similarly, it is the peasants who out of their desperation, out of their suffering, go to the pilgrim centres to pray to God to relieve them from their sufferings. It is the peasantry who hoard money, by foregoing a meal a day, to go to the pilgrim centres to pray to God. It is our suffering peasantry who go to these places. It is on this peasantry that our Government puts further burden. They have some other burdens by way of various taxations, by way of various other measures imposed upon them by the Central and State Governments, and local bodies like municipalities, district boards, panchayats, etc. Then so many other taxes are there. Over and above all these burdens, now the Government have come forth with a measure suggesting—all right, do you want to go to Palni, give Rs. 1/8/- if you want to travel by first class; give 8 annas if you want to travel by third class. If you take a return ticket pay one rupee. This is the question they have posed before the people who out of desperation go to the temples to pray to God—save us from this suffering, save us from this tax. This is what the Government is actually doing. That is why we oppose it. We oppose it strongly because it puts further burden upon the people.

Next, I should have thought that the Government out of a sanitary sense and out of a sense of helpfulness to the State Governments, would take back the money which is now being given to the Rajpramukhs, and Rajahs in the form of privy purse. Now, you will see in one item of collection, somewhere in Allahabad Kumb Mela they have collected something like Rs. 24 lakhs, Rs. 18 lakhs in certain other areas. Here I have read that Rs. 24 lakhs and odd have been collected. Our Rajpramukh, the ex-Rajpramukh of Travancore-Cochin is getting Rs. 24 lakhs per annum. I am told. Similarly, all the Rajpramukhs of this country are getting something like five and a half crores of rupees.

SHRI J AS WANT SINGH (Rajasthan): There are no more Rajpra-mukhs.

SHRI N. C. SEKHAR: I have already stated 'ex', but they are still getting that privy purse.

SHRI JASWANT SINGH: No Rai-prainukh ever got any privy purse.

SHRI N. C. SEKHAR: Anyway, this is my opinion. My conscience says that some are getting some money, whether Rajpramukhs, Maharajas or rulers. Why does not the Government take back that amount and invest it or give it to the respective municipalities or local bod carry on sanitation. I should have thought like that. Here I do not deny the necessity of sanitary activities in these pilgrim centres where lakhs of people go. Certainly sanitation must be provided. In right earnest that must be provided. For that the Central Government, if necessary, should help the State Governments or local bodies. For that the Government should have directed the State Governments to take part of the money that is being collected in PaJni or in some other pilgrim centres. So also the State Governments can continue collecting the meagre sum which they have been collecting. Now, what the Central Government is doing here is they have doubled the amount which is being collected by certain States. Now, see the old rates in so many centres. Except for certain exceptional cases, it was six annas, for second class, one anna and six pies for third class. They never went beyond two annas for third class. Here, the Government has increased it to eight annas.

SHRI K. S. HEGDE: NO. It is a mere ceiling, it is the maximum.

SHRI N. C. SEKHAR: It is not necessary that it should have been put here.

SHRI GOVINDA NAIR (Kerala): Let the ceiling be two annas.

SHRI N. C. SEKHAR: If you want to impose this tax, you can impose it up to this rate. That is why this

maximum rate has been given. Otherwise, it need not be given here. Since it is here, the ceiling has been held to be Rs. 1/8/- for air-conditioned or first class. Is it right? If you impose Rs. 1/8/- on a first class traveller, certainly you should impose Rs. 3/- on an air-conditioned passenger, who goes to the pilgrim centre for prayer, which you are not doing. So, you make no distinction between air-conditioned and first class. At the same time, what is the railway fare for air conditioned and third class from here to Madras? It greatly differs. For second class it is Rs. 1/- and in respect of return ticket, it is Rs. 2/-. Third class is 8 annas and Re. 1/- in respect of return ticket. That is the ceiling given here. The Central Government will specify the rates from time to time by notification in the Gazette. Sir, it would have been better if the Government consolidated all these State Acts now in operation into a single Act, not like this, but keeping the lowest minimum that is being collected in the different centres for the purpose of sanitation in the respective areas. That is not being done. Here the respective Governments or local bodies are given a directive to collect so much by notification. Therefore, my suggestion is that this sort of measure instead of relieving the people from their burdens or sufferings, imposes a burden and also restricts the flow of pilgrims from the respective areas to pilgrim centres. For example, I used to see thousands and thousands of people, poor peasants hoarding money, foregoing a meal a day, going to Chidambaram, Palni, Rameswaram, etc. on pilgrimage. Now, such people will be restricted by this sort of imposition of tax. As the previous speaker suggested, Government is putting a curb, restricting the people from moving from one place to another. Our people have different languages and cultures. By moving from one place to another they can come into contact with each other. People from my area go to Banaras, Kashi. They go there not only to worship but they come in contact with the people of that locality and they see how they live, they study their culture, manners, custom,

and all that. Likewise people from the north go to the south and come in contact with them. Thus people come into closer relationship between one another by moving from one place to another. That is restricted. Suppose I go to Chidambaram on a notified day, but I do not want to go to the particular temple, instead I want to go there for some other business. Will the authorities not tax me? Certainly they will collect the tax from me. Under this measure you are bringing all sorts of people to be taxed. That is why I said that we do not want to support such a measure. At the same time we suggest that for sanitation work the Central Government may suggest some other way or allot some other amount, as they used to allot amounts to the respective State Government, for the sanitary work or direct the temples or the Mela authorities to allot a certain amount of money towards the sanitary arrangements. That is what should be done. It is because of this reason I said that I would have to oppose this Bill, and I oppose this Bill.

SHRI K. S. HEGDE: Mr. Deputy Chairman. I thought that this was a totally non-controversial Bill, and much of the storm that has been raised in this House is probably due to the fact of total ignorance of the history of this measure and also the necessity for this measure. Till the passing of the 1935 Act these terminal taxes were mostly levied by the local boards to meet their depleted resources. It is well known in this country that the local boards have no finances of their own, and most of them are having a very difficult existence and many times they are called upon to discharge very heavy responsibilities especially during the times of 'melas' and other important festivals. To meet this difficulty the local boards had been authorised to levy these taxes, and this tax was absolutely necessary for them to provide at least the minimum requirements of the pilgrims who came to the place. But under the Government of India Act of 1935 and later under the Constitution of 1950, with reference to

the railway passengers, the terminal tax could only be levied by the Government under an enactment of this Parliament. It is for this reason that the Minister has come forward with the present Bill, not to augment the resources of the Government of India, not to augment the resources of the railways, but to augment the resources of the panchayats which are having very slender resources.

SHRI MAHESH SARAN: Do you know how small these taxes are?

SHRI K. S. HEGDE: I know how small these taxes are, but I am surprised how small our mind is. We are approaching this subject, questioning the very necessity of a measure of this nature.

SHRI MAHESH SARAN: Great mind yours is.

SHRI K. S. HEGDE: Sir, permit me to ignore all these interruptions.

MR. DEPUTY CHAIRMAN.
,Order, order.

SHRI K. S. HEGDE: Now coming to the subject under discussion, this measure was necessitated because, as far as the distribution of taxation in the Lists is concerned, this has been put in the Union List. Take, for example, the advantages which the local boards are going to have. Suppose the railways do not levy this but, on the other hand, the local bodies themselves are asked to do it, what is the method of having this taxation? Here is a central body which can easily collect this money for the local bodies. At the time of issuing the tickets the tax is collected also, and the collection thus made is passed on to them. While it would be an advantage to the local boards, it would also be an absolutely necessary taxation which this measure contemplates. Take, for example, a 'mela' like the one we had at Kumbakonam when they had to issue an ordinance. Huge expenses had to be incurred by the local boards, and the resources of the local boards are totally inadequate for this purpose. You might say "why not give the money from the

[Shri K. S. HEGDE.]

State Government". There are certain methods by which taxation is collected in this country, there are certain principles on which the resources are distributed and the burden is borne by the governmental agencies. Now, we know that it is not very easy to make an *ad hoc* grant. Even if you make an *ad hoc* grant, it will certainly be inadequate. It is for that reason that this impost has been made and not as a new measure today. My hon. friend from Bihar thought this to be an entirely new measure imposing certain heavy burdens.

SHRI MAHESH SARAN : You are wrong. That was not my suggestion.

SHRI K. S. HEGDE: I think I was wrong for the simple reason that my friend was not able to comprehend the scope of the Bill. Now leaving that aside, so far as my friend from Kerala is concerned, any stick is good enough to beat at this stage. So much is his love for the pilgrims. I do not think he has really much affection or attachment as far as the Gods or the pilgrims are concerned. But this is a good measure for the purpose of election stunts. It is only for that reason that this criticism is levelled at an innocuous Bill, a Bill on which there is no necessity for any controversy. Then, again, it is said "if you want to impose some duty, why not by a small amount, why are you imposing so much on us?", not realising the fact that it is not very easy to come to this House each and every time when an enactment has got to be made. All that the Government has done is to put a maximum figure, put it as a ceiling. Not that it is going to be imposed, but if the local Government finds it necessary and advises an enhancement, then it will be quite easy for this Government to permit it. Otherwise what happens is, suppose you fix two annas and the conditions require that it has got to be enhanced. Again, an amending Bill will have to be brought. It is for that reason the Government has now put a ceiling taking into consideration the requirements. It certainly cannot be said to

be very high, and the contention of my friend who was talking about the pilgrims coming by bullock-carts and being unable to pay two annas is an entirely strange story which is very difficult to grasp. It is only for that reason that it has been done. My friend is still worried about eight annas. But it is not going to be imposed at least for the time being, there is no chance of its being imposed. I *do* not think that we should be so much disturbed over a measure of this nature.

DR. W. S. BARLING AY:

(Madhya Pradesh): I would like to ask him two questions. The first is, why should free pass holders be excluded from this tax? That is clause 9(d). The other is, why should there be no distinction between air-conditioned class and first class?

SHRI K. S. HEGDE: Answering the second question first, probably even in that case if they want to have a distinction, the Government are fully entitled to have a distinction. They should not impose on the first class passengers the same amount as they impose on the air-conditioned passengers. In either case the maximum cannot exceed Rs. 1/8. If they impose Re. 1/- so far as air-conditioned class is concerned, it is well within the right of the Government to impose 12 annas or 8 annas on the first class passengers. Then, my friend asked why the free pass holders should be exempted. Here it is mostly a question of administrative convenience.

SHRI GOVINDAN NATR: They why this classification of first class and second class and third class and air-conditioned? You say put some amount and leave it to their discretion. If that is your argument . . .

SHRI K. S. HEGDE: It is merely to see that men of smaller minds need not get perturbed. That is why classification is done. Otherwise there is no question of classification at all (*Interruptions*).

SHRI MAHESH SARAN: This is no way of argument,

SHRI K. S. HEGDE: I am sorry, if you had been the judge, my argument would not have carried conviction, but unfortunately you are not the sole judge.

SHRI MAHESH SARAN: You are passing judgments as if you are the judge yourself. You are not.

SHRI K. S. HEGDE: So far as Dr. Barlingay's other difficulty is concerned, many of the pass holders are likely to be zonal servants of the railways who go there not for the purpose of pilgrimage but for administrative reasons. Even in the case of other pass holders it would be extremely difficult to collect the tax, because so far as the pass holder is concerned he does not go to the railway station to purchase his pass and there is no occasion for the railway official to meet him and collect the tax. It would be a matter of enquiry to find out where exactly the person is and by which method the money should be collected. So this is done to avoid administrative inconvenience. It is well said by Professor Laski that one of the criteria of legislation is its effectiveness, the way you can enforce it. If you pass a law which you cannot easily enforce, you are thereby defeating the law itself. If you pass a measure whereby taxation is put on persons from whom it is very difficult to collect money, you have no occasion to collect it. Then the law to that extent is not enforced and to that extent, it stands stultified. It is for this reason that this impost has been made and it is for the welfare of the poor people for whom we are raising our voice day in and day out. It is meant to provide medical facilities that are required. It is not meant for the richer class. They have got their own means and they can provide the amenities for themselves. It is the poor people who go to these places who need medical protection and who need hygienic conditions. It is for this that this taxation is imposed. It is mainly for the benefit of the persons who pay this. This taxation has a larger measure of benefit than that from the contribution that they are making to the common pool.

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We all are aware that we are passing through difficult times. During the Second Five Year Plan, every available resource will have to be tapped and no resource, however small, will have to be ignored. While it is true that the richer man must pay taxes more and more, it is equally true that even the poor man must be able to make his contribution, however small it might be. One cannot say that the same measure should be applied to the rich and the poor alike. But if we tighten our belt during this period and if we make common cause to see that our country becomes prosperous in every way, I think we can have no grouse, no complaint against this small taxation. And I am quite sure that this House will extend its support to this measure.

श्री देवकीनंदन नारायण (मुम्बई) : उप-सभापति जी, इस विधेयक की कुछ बातों को सिद्धान्ततः मानते हुए मैं इसका स्वागत करता हूँ। मेरे कुछ भाइयों ने इस बिल का विरोध किया लेकिन मैं समझ नहीं सका कि विरोध किन कारणों से किया गया। जहाँ पर भी आज तक इस तरह का टैक्स लगाया गया वहाँ खासकर म्यूनिसिपैलिटी और डिस्ट्रिक्ट बोर्डों द्वारा वसूल किया गया है। अगर आप लोकल बोर्ड्स और म्यूनिसिपैल बोर्ड्स के आय के साधनों को देखेंगे तो आपको पता चलेगा कि अगर वे इस तरह के टैक्स यात्रियों से नहीं लेते तो यात्रियों की सुविधा का काम किसी तरह से चल नहीं सकता। अगर वे इस तरह का कोई टैक्स यात्रियों से न लें तो उस समय जब कि यात्रियों की भीड़ लाखों पर होती है तब उनके लिये वे कोई अच्छी व्यवस्था भी नहीं कर सकते हैं। आप लोगों ने देखा होगा कि वृन्दावन जैसे शहर में जहाँ की आबादी केवल २० या २५ हजार की है, वहाँ कोई व्यापार नहीं है, कोई पैदायश का जरिया नहीं है, अगर कोई पैदायश होती है तो वह यात्रियों से ही होती है। वहाँ पर तो केवल पंडित, पंडा और हलवाईयों के सिवाये और विशेष कोई नहीं है जिससे वहाँ किसी तरह की आमदनी हो सके। वहाँ के लोगों का व्यापार घंटा यात्रियों के आने जाने पर ही निर्भर रहता है। अगर यहाँ की म्यूनिसिपैलिटी या डिस्ट्रिक्ट बोर्ड इस तरह का टैक्स यात्रियों से वसूल न करें तो किस तरह से वे उनके लिये सैनिटेशन, स्वास्थ्य या आरोग्य आदि सम्बन्धी सुविधाओं की व्यवस्था कर सकते हैं। इस निगाह से आप

[श्री देवकीनंदन नारायण]

इस सवाल को देखें तब आपको पता चलेगा कि जो लाखों आदमी मेलों में, प्रदर्शनियों में आते हैं अगर उनके रहने, ठहरने, पानी, आरोग्य आदि की कुछ व्यवस्था करनी है तो उसके लिये यात्रियों से कुछ न कुछ खर्च लेने की भी तजवीज होनी चाहिये। इसलिये केन्द्रीय सरकार की ओर से जो यह व्यवस्था की जा रही है उससे बहुत कुछ एक सा टैक्स वसूल किया जा सकता है। इस लिहाज से मैं समझता हूँ कि इसमें जो उमूल है वह स्वागत योग्य है। परन्तु इस विधेयक को पढ़ने से दो तीन बातें ऐसी कुछ नजर आईं जिनके बारे में कुछ सुझाव करना मैं अपना कर्तव्य समझता हूँ।

पहली बात तो यह है कि यात्रा की जगह से ४० मील तक के फासले से जो यात्री आयेंगे उनको इस विधेयक से माफी दी गई है जिसको मैं ठीक नहीं समझता। क्योंकि आप देखेंगे कि बहुत सी यात्रा जगहें ऐसी हैं जहाँ नजदीक के यात्रियों के आने से ही ज्यादा भीड़ होती है। इस तरह के मकामों पर जो लोग आते हैं, उनमें दूर के बहुत कम आते हैं और नजदीक के ज्यादा आते हैं। आप अगर दक्षिण में पंडरपुर गये होंगे तो आपने देखा होगा कि कार्तिक और आषाढ़ के महीने में लाखों की तादाद में वहाँ पर यात्री एकत्रित होते हैं। यदि इन लाखों आदमियों के रहने के लिये, जो चार, चार या आठ, आठ दिन तक रहते हैं पानी का, ठहरने का, आरोग्य और स्वच्छता का प्रबन्ध करने के लिये आप उन ४० मील के अंदर की दूरी से आने वाले यात्रियों पर कुछ टैक्स नहीं रखेंगे तो इससे आप वहाँ की म्युनिसिपैलिटी को बहुत सी आमदनी से वंचित करेंगे। इसलिये मेरी यह सूचना है कि आप इन यात्रियों के लिये जो दस मील से ऊपर की दूरी के स्थानों से आते हैं, चाहे कुछ कम ही टैक्स रखें परन्तु कुछ न कुछ जरूर रखें।

दूसरी बात जो मुझे कहनी है वह यह है कि आपने एयर कंडीशंड और फर्स्ट क्लास वालों से यह टैक्स डेढ़ रुपया, सेकंड क्लास के लिये एक रुपया और तीसरे दर्जे के लिए आठ आना लेना तय किया है। परन्तु इस सम्बन्ध में मैं यह कहना चाहता हूँ कि एयर कंडीशंड और फर्स्ट क्लास या सेकंड क्लास के यात्रियों में से तीर्थ क्षेत्रों को कितने लोग जाते हैं और उनसे इस टैक्स से पैदायश होगी कितनी? इन धार्मिक स्थानों में लाखों की तादाद में गरीब जनता ही जाती है। इसलिये मेरी मंत्री महोदय से यह

प्रार्थना है कि तीसरे दर्जे के यात्रियों के लिये आपने इस विधेयक में जहाँ ८ आने की व्यवस्था की है वहाँ उसे आप चार आना कर दीजिये, क्योंकि एयर कंडीशंड के ५० यात्रियों से तो केवल १५० रुपया वसूल होगा; अगर फर्स्ट या सेकंड क्लास के दो सौ या चार सौ आदमी यात्रा के लिये जायेंगे तो केवल ६०० रु० के करीब आमदनी होगी। परन्तु अगर तीसरे दर्जे के लाखों यात्रियों के लिये आपने चार आना रखा तो भी आपकी हजारों की आय होगी। एयर कंडीशंड और फर्स्ट क्लास वालों से हजार वर्ष में भी उतनी नहीं हो सकेगी। इसलिये मेरी खास प्रार्थना है कि तीसरे क्लास वालों के लिये जो आपने ज्यादा रखा है वह कम कर दिया जाय।

तीसरी बात जो मुझे कहनी है उसकी ओर मुझे मंत्री महोदय का ध्यान खास तौर से खींचना है। वह यह है कि बहुत से स्टेशन ऐसे हैं जहाँ से यात्रा या धार्मिक स्थान बहुत नजदीक हैं, जैसे अजमेर और पुष्कर को ले लीजिये। अजमेर से पुष्कर करीब १० या ११ मील की दूरी पर है। पुष्कर में हर साल करीब १५ से २० लाख यात्री यात्रा के लिये आते हैं। पुष्कर कोई शहर नहीं, वहाँ केवल दो हजार की बस्ती है जिसमें केवल पंडित, पंडे और हलवाई बसते हैं। वहाँ पर अब एक छोटी सी म्युनिसिपैलिटी का भी निर्माण हो गया है जिसको कोई आमदनी नहीं है। सरकार की ओर से दस या बीस हजार रुपये की आर्थिक सहायता दे दी जाती है जिससे वहाँ का इंतजाम चलाया जाता है। तो आप ऐसी जगहों के लिये किस तरह की तजवीज सोच रहे हैं? अजमेर जाने वालों के ऊपर टैक्स लगता है तो बहुत से ऐसे हैं जो अजमेर में रह जाते हैं, पुष्कर नहीं जाते हैं। परन्तु पुष्कर के लिये कोई टैक्स नहीं है तो नजदीक स्टेशन से जाने वालों के लिये आपने क्या व्यवस्था की है, इसका इस विधेयक से मुझे पता नहीं चला। इसलिये मैं मंत्री महोदय से यह प्रार्थना करूँगा कि जो जगहें स्टेशन से १० या ८ मील की दूरी पर हैं, वहाँ जाने वाले यात्री जिनकी संख्या लाखों में है उनसे आप किस तरह से टरमिनल टैक्स वसूल करेंगे? परन्तु पुष्कर जैसा गंदा तीर्थस्थान मैंने आज तक नहीं देखा।

श्री इया० सं० लम्हा (उत्तर प्रदेश) : गया भी है।

श्री देवकीनंदन नारायण : May be, but Pushker is a small place. तो इस गंदगी का कारण मुझे यह बतलाया गया है कि पुष्कर में हर महीने कम से कम दो लाख यात्री आते हैं और वहां की म्युनिसिपैलिटी के पास खर्च करने को कुछ नहीं है। वह किसी प्रकार का टैक्स भी वसूल नहीं कर सकती है। वहां पर भीख मांगने वाले बहुत दिखलाई देते हैं। थोड़े से पंडे और हलवाई हैं, उनसे म्युनिसिपैलिटी को कुछ वसूल नहीं हो सकता। जब तक ऐसी जगहों के लिये टैक्स का प्रबन्ध नहीं होगा तब तक वहां पर स्वच्छता का कोई प्रबन्ध नहीं हो सकता है। पुष्कर जैसा गंदा स्थान मैंने कहीं और नहीं

देखा। इसलिये मैं मंत्री महोदय से यह कहना चाहूंगा कि जो जगहें रेलवे स्टेशन से कुछ थोड़ी ही दूरी के अंतर पर हैं, जहां कोई रेलवे स्टेशन नहीं है वहां के लिये आप क्या तजवीज कर रहे हैं ?

MR. DEPUTY CHAIRMAN: You may please continue on the next day. The House stands adjourned till 11.00 A.M. to-morrow.

The House then adjourned at five of the clock till eleven of the clock on Friday, the 30th November 1956.