

and for I.C.S. 60 is the age of retirement or the completion of 35 years which usually coincides with the age of 60 on account of the age at which an I.C.S. officer was recruited. So these officers complete 30 years service or more before attaining the age of 60 and they could continue in office for five years more if they had put in only 30 years service. In the case of the 3ion-I.C.S. the age of retirement is 55.

SHRI KISHEN CHAND: Suppose there is an I.C.S. who had put in only 28 years service and suppose he is made the Auditor-General will his tenure of office be only five years?

SHRI C. D. DESHMUKH: He will go up to 35 years.

SHRI KISHEN CHAND: So he can remain in office for seven years?

SHRI C. D. DESHMUKH: That is right.

PROF. G. RANGA: May I interrupt the Finance Minister for some clarification? He told us that at present the Comptroller and Auditor-General of India did not belong to the I.C.S. It was therefore clear that the age of retirement that applied to him was the lower age referred to by him, that is, the age of 55. Now he is to be allowed to go beyond the age of 55 in order to complete the period of five years which was put as the tenure of his office as Comptroller and Auditor-General of India. Since when has this period been reckoned?

SHRI C. D. DESHMUKH: Since the date of his appointment, Sir, that is the 15th August 1948. He was 54 on the 15th August 1948. Therefore instead of retiring on attaining the age of 55 he has been allowed to continue under this Order until he completes his tenure of this office which is a period of five years. That is how he happens to be 59 to-day and in service although he belongs not to the I.C.S. but to the Indian Audit and Account Service. Well, as I was going to say, Sir, no inference can be drawn from the fact that no extension was given

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-because, as I said, the Rules were not amended by a competent authority. This question would have arisen if this Order had been amended to say that he shall continue to hold the office till he attained the age of 65. If such an amendment had been carried out then the question would have arisen whether the existing incumbent should be allowed to continue till he is 65.

The next point is that in my opinion the hon. Member has not read Article 377 correctly.

MR. DEPUTY CHAIRMAN: Before you go to the next point I would suggest that the hon. Prime Minister make the statement that he wants to make so that after that he may attend to other business. Also the discussion of this Bill will take a long time more.

#### STATEMENT BY THE PRIME MINISTER ON THE INDIAN INCOME-TAX (AMENDMENT) BILL, 1952.

THE PRIME MINISTER (SHRI JAWAHAR-LAL NEHRU) : I crave your leave, Sir, and the indulgence of the House, to refer to certain incidents which took place in this House as well as the other House in the course of the last week, and which somewhat disturbed the normal serenity of the work of Parliament. Unfortunately I was not here then, but since my return, I have endeavoured to acquaint myself fully with what happened in either of the Houses of Parliament.

Under our Constitution, Parliament consists of our two Houses, each functioning in the allotted sphere laid down in that Constitution. We derive authority from that Constitution. Sometimes we refer back to the practice and conventions prevailing in the Houses of Parliament of the United Kingdom and even refer erroneously to an Upper House and a Lower House. I do not think that is correct. Nor is it helpful always to refer back to the procedure of the British Parliament

[Shri Jawaharlal Nehru.] which has grown up in the course of several hundred years and as a result of conflicts originally with the authority of the King and later between the Commons and the Lords. We have no such history behind us, though in making our Constitution we have profited by the experience of others. Our guide must, therefore, be our own Constitution which has clearly specified the functions of the Council of States and the House of the People. To call either of these Houses an Upper House or a Lower House is not correct. Each House has full authority to regulate its own procedure within the limits of the Constitution. Neither House, by itself, constitutes Parliament. It is the two Houses together that are the Parliament of India.

The successful working of our Constitution, as of any democratic structure, demands the closest co-operation between the two Houses. They are in fact parts of the same structure and any lack of that spirit of co-operation and accommodation would lead to difficulties and come in the way of the proper functioning of our Constitution. It is, therefore, peculiarly to be regretted that any sense of conflict should arise between the two Houses. For those who are interested in the success of the great experiment in nation-building that we have embarked upon, it is a paramount duty to bring about this close co-operation and respect for each other. There can be no constitutional differences between the two Houses, because the final authority is the Constitution itself. That Constitution treats the two Houses equally, except in certain financial matters which are to be the sole purview of the House of the People. In regard to what these are, the Speaker is the final authority.

This position is perfectly clear and cannot be and has not been challenged *at* any stage. Unfortunately, some words were used by my colleague, the Law Minister, in speaking in the Council of States on April 29th, which led to a misunderstanding. That mis-  
understanding could have been easily

removed by a direct reference to him. This was not done and the matter was raised in the House of the People. Further misunderstandings then arose as between the two Houses and Questions of Privilege were raised and it was stated that the dignity of this House had been affected.

All of us are anxious to maintain the dignity and authority of both Houses which constitute Parliament. My colleague, the Law Minister is as anxious as any of us to maintain that dignity and authority and it has been a matter of the greatest regret to him that any words of his should have led people to believe otherwise and further led to certain occurrences in both Houses which disturbed for a while the co-operative and friendly atmosphere which must of necessity prevail in both Houses of Parliament. Owing to some of these occurrences, he was placed in an embarrassing position, where to carry out the directions of one House might appear as if he had ignored the directions of the other. In this dilemma, he might have produced an impression of not having shown the usual consideration which is the duty of every Member. But that was far from his intention and he regrets it and trusts that the House will accept his apology for any mistake which he might have inadvertently committed.

So far as the facts are concerned, they are clear, although unfortunately my colleague, the Law Minister, was not aware of all of them at the time—the first reference was made to this matter in the Council of States. It is clear and beyond possibility of dispute that the Speaker's authority is final in declaring that a Bill is a Money Bill. When the Speaker gives his certificate to this effect, this cannot be challenged. The Speaker has no obligation to consult any one in coming to a decision or in giving his certificate. But he has himself decided to ask for the opinion of the Law-Ministry in every case that has arisen since the commencement of the Constitution in 1950, before he records his decision. In the present case, namely, the Indian Income-tax (Amendment

Bill, when the Bill was first received, the Law Ministry advised that it was a Money Bill. It was subsequently referred to the Select Committee and thereafter considered by the House of the People on the 23rd April 1953. The Speaker raised the question himself as to whether the Bill as amended by the Select Committee was a Money Bill and directed that the Law Ministry be approached and asked again to reexamine the position as also to give the grounds on which they think that the Bill was a Money Bill. The Ministry of Law replied on the 24th April 1953 saying that the Bill as passed by the Select Committee was a Money Bill and gave reasons for their advice. Thereupon the Speaker came to the decision on the 25th April 1953 that the Bill as passed by the House of the People was a Money Bill and later signed the certificate embodying this decision.

It will be observed that every care was taken by the Speaker to seek the advice of the Law Ministry at various stages, although there was no obligation on him to do so. Unfortunately, the Law Minister himself, though undoubtedly responsible for the advice of his Ministry, was not himself aware of these references at that time. As soon as the Law Minister became aware of this on April 30th, he brought the facts to the notice of the Chairman of the Council of States.

These are the facts. An error, which is regretted, led to a good deal of misapprehension and some feeling in both Houses. The dignity of either House of Parliament is precious to everyone of us. Not only is each House anxious to maintain its own dignity, but, I am sure, that it is equally anxious to maintain the dignity of the other House, which is equally a part of Parliament. The dignity of each House is represented by the Chairman and the Speaker and every Member of Parliament, in whichever House he may be, must respect that dignity and authority.

I earnestly trust that these unfortunate incidents will be treated as closed now and that any feeling of resentment that might have arisen will pass away and the two Houses will function in friendship and co-operation, maintaining the high dignity of Parliament and furthering the public good.

THE LEADER OF THE COUNCIL (SHRI C. C. BISWAS) : May I, Sir, have your permission to say just a few words to completely associate myself with the statement which the Prime Minister has just made? Nobody more deeply regrets than myself the unfortunate incidents which marred the serenity, and if I may add without disrespect, the dignity of either House of Parliament during the last weekend. It grieves me to think that I happened to be the cause of all this trouble. Hon. Members will remember that I took the earliest opportunity to assure them and all concerned that I had not the remotest intention to cast any reflection upon the Speaker of the House of the People, or upon the dignity of that House. There appears, however, to be a good deal of misapprehension in certain quarters about the meaning and intention of my remarks. They have been misconstrued as a slur on the Speaker and on the House. All that I need say is that if by the words I had used on that occasion, I had unwittingly given any offence to anybody, I am sincerely sorry, and tender to him my profoundest apology. I hope the curtain will now finally be rung down on this episode, and relations of the utmost cordiality will be restored between the two Houses.

#### THE COMPTROLLER AND AUDITOR- GENERAL (CONDITIONS OF SERVICE) BILL, 1953—continued.

MR. DEPUTY CHAIRMAN: The Finance Minister will continue.

SHRI H. N. KUNZRU: Will the Finance Minister be good enough just to give us a gist of his arguments so far? I do not think I am a particularly dull man, but there may be others like myself in this House who have not been able to follow the point at which