

several times before giving these words the meaning which is here definitely given. Therefore in order to remove any uncertainty or doubt in the minds of a reader, these words should be omitted. That is the purpose of my amendment.

(Amendments Nos. 2833 to 2836 were not moved.)

**Mr. President** : Does anyone wish to speak ?

**The Honourable Dr. B. R. Ambedkar** : All that I need say is that those words are included by way of 'abundant caution'. It may be they may be unnecessary, but it may be they may be found necessary. We want to retain those words.

**Mr. President** : The question is:

"That in article 247, the words 'unless the context otherwise requires,' be deleted."

The amendment was negatived.

**Mr. President** : The question is:

"That article 247 stand part of the Constitution."

The motion was adopted.

Article 247 was added to the Constitution.

#### Article 248

**Mr. President** : Then we take up article 248.

**The Honourable Dr. B. R. Ambedkar** : Sir, I move:

Taxes not to be imposed save by authority of Law.	"That for article 248, the following articles be substituted:— 248. No tax shall be levied or collected except by authority of law.
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'248A. (1) Subject to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues or public moneys raised or received by the Government of India shall form one Consolidated Fund	to be entitled "the Consolidated Fund of India", and all revenues or public moneys raised or received by the Government of a State shall form one Consolidated Fund to be entitled "the Consolidated Fund of the State". ' "
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(2) No moneys out of the Consolidated Fund of India or of a State shall be appropriated except in accordance with, law and for the purposes and in the manner provided in this Constitution."

These amendments are only consequential to what we have already accepted previously.

**Mr. President** : Amendment No. 196 ?

**Shri T. T. Krishnamachari** (Madras: General): Pandit Kunzru who gave notice of amendment No. 196 is not in the Chamber at present. There is another amendment, No. 198, which the Drafting Committee feel may be accepted and in order that it may be accepted, this amendment No. 196 has to be moved and accepted. If I am permitted to move it. I will do so.

**Mr. President** : Yes.

**Shri T. T. Krishnamachari** : Mr. President, Sir, I move amendment No. 196 in the printed Supplementary List, standing in the name of Pandit Hirday Nath Kunzru :

[Shri T. T. Krishnamachari]

“That in amendment No. 195 above, in clause (1) of the proposed new article 248-A alter the words ‘Subject to the provisions of’ the words, figures and letter ‘article 248-B of this Constitution and to the provisions of’ be inserted.”

I have already explained, Sir, that there is another amendment standing in the name of Pandit Kunzru which the Drafting Committee felt it would be wise to accept, and that is also a matter about which I will explain subsequently. And therefore in order to enable that amendment to be accepted, this amendment is necessary.

**Mr. President** : Amendment No. 197 standing in the name of Prof. Saksena.

**Prof. Shibban Lal Saksena** : Mr. President, Sir, I beg to move:

“That in amendment No. 195 above, in clause (1) of the proposed new article 248-A the words ‘Subject to the provisions of this Chapter with respect to the assignment of whole or part of the net proceeds of certain taxes and duties to States.’ be deleted.”

Sir, at an early stage I gave my wholehearted approval to the new scheme of financial provisions, where Consolidated Funds and other such things have been introduced. But in this amendment of mine, I have only suggested that in the article 248-A as proposed by Dr. Ambedkar, the words, “subject to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States” may be removed. What will be the effect ? At present, what is contemplated is that several taxes should be allotted directly to the States, even though they may be collected under the laws framed by the Government of India. But what I want is that every tax or duty or whatever money is realised from the people of the country under laws framed by the Government of India they should first come to the treasury of the Government of India and thereafter any assignment should be made and money transferred. It should not be lawful for any State to appropriate to itself any revenue collected on the authority of the laws passed by the Government of India. Money should not go to the States treasury without first coming to the Central Government. I want that all the money should be pooled together and then from there it should be distributed. That gives the Centre some idea of the total collection, and also how it has been distributed. Otherwise they will probably not know how much money has come under a particular tax. My amendment is a simple one, though it involves a change in procedure. But I think all will agree that all finance should first come to the Central pool and then get distributed. I hope this simple amendment will be accepted by the House.

**Mr. President** : Does any one wish to say anything about the amendments or the original article moved by Dr. Ambedkar ?

(No Member rose.)

Then I will put the amendment first to vote. The first amendment is the one standing in the name of Pandit Kunzru.

The question is :

“That in amendment No. 195 above, in clause (1) of the proposed new article 248-A, alter the words ‘Subject to the provisions of’ the words figures and letter ‘article 248-B of this Constitution and to the provisions of be inserted.”

The amendment was adopted.

**Mr. President** : The question is :

“That in amendment No. 195 above, in clause (1) of the proposed new article 248-A, the words Subject to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States,’ be deleted.”

The amendment was negatived.

**Mr. President:** Then I put the amendment moved by Dr. Ambedkar.

The question is :

Taxes not to be imposed save by authority of law. "That for article 248, the following articles be substituted:—  
"248. No tax shall be levied or collected except by authority of law.

248-A. (1) Subject to the provisions of article 248-B of this Constitution and to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues or public moneys raised or received by the Government of India shall form one consolidated Fund to be entitled "the Consolidated Fund of India," and all revenues or public moneys raised or received by the Government of a State shall form one Consolidated Fund to be entitled "the Consolidated Fund of the State."

(2) No moneys out of the Consolidated Fund of India or of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution."

I put this article, as amended by amendment No. 196, to vote.

The motion was adopted.

Articles 248 and 248-A, as amended, were added to the Constitution.

#### Article 248-B

**Mr. President :** Then we come to article 248-B, amendment No. 198, in the name of Pandit Kunzru.

**Pandit Hirday Nath Kunzru:** Sir, I move:

"That after the proposed new article 248-A the following new article 248-B be added:—

'248-B. (1) Parliament may by law establish a Contingency Fund in the nature of an imprest to be entitled "The Contingency Fund of India" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President to be advanced by him for the purpose of meeting unforeseen expenditure which has not been authorised by Parliament pending authorisation of such expenditure by Parliament by law under article 95 or article 96 of the Constitution.

(2) The legislature of a State may by law establish a Contingency Fund in the nature of an imprest to be entitled the Contingency Fund of the State into which shall be paid from time to time such sums as may be determined by such law and the said Fund shall be placed at the disposal of the Governor to be advanced by him for the purpose of meeting unforeseen expenditure which has not been authorised by the legislature of the State pending authorisation of such expenditure by the legislature of a State under article 180 or article 181 of this Constitution."

Article 248-A requires that all moneys received for the Government of India shall be paid into a fund called the Consolidated Fund of India, and that no amount shall be taken out of this Consolidated Fund without express parliamentary authority. Now it has been found from time to time that the expenditure voted by Parliament for a department is not enough; it has to be exceeded for some reason or other. If the expenditure is incurred without parliamentary authorisation it will be illegal, But if the executive awaits the sanction of the legislature before incurring the expenditure the department concerned may be put to great inconvenience. Besides, the expenditure may be urgently required and the inability of Government to make provision for it may be detrimental to the public interest. It is therefore necessary that some means should be found of enabling Government to meet unforeseen expenditure not authorised by Parliament. I have proposed that for this purpose a Contingency Fund to be called the "Contingency Fund of India" should be established. Parliament may fix the size of the Contingency Fund, but when money has been