

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

“That in clause (a) of article 20, for the words ‘religious and charitable purposes’ the words ‘religious, charitable and educational purposes’ be substituted.”

The amendment was negatived.

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

“That in clause (c) of article 20, for the words ‘and immovable property’ the words ‘immovable and incorporeal property’ be substituted.”

The amendment was negatived.

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

That article 20, as amended, be adopted.

The motion was adopted.

Article 20, as amended, was added to the Constitution.

#### **New Article 20-A**

**Mr. Vice-President :** Now we come to amendment No. 626 by Mr. Mahboob Ali Baig. I disallow this because two similar amendments have been rejected by this House. These two amendments are No. 612 and No. 440. We now pass on to article 21.

#### **Article 21**

**Mr. Vice-President :** We shall consider the amendments one by one.

Amendment No. 627 is out of order as it has the effect of a negative vote.

(Amendment Nos. 628, 629, 630, 634, and 631 were not moved.)

Amendment No. 632. The first part of this amendment standing in the name of Syed Abdur Rouf is disallowed as being nothing but a verbal amendment. So far as the second part is concerned, I can allow it to be moved.

**Syed Abdur Rouf :** Sir, I beg to move:

“That in article 21, after the word ‘which’ the words ‘wholly or partly’ be inserted.”

If my amendment is accepted, Sir, the article will read like this: “No person may be compelled to pay any taxes, the proceeds of which wholly or partly are specifically appropriated in payment of expenses for the promotion or maintenance of any particular religion or religious denomination.” If my amendment is not accepted, a person may be compelled to pay taxes, the proceeds of which will partly be appropriated for religious purposes. This is certainly not desirable, and I think that unless my amendment is accepted, the very intention of this article will be frustrated. Therefore, Sir, I hope that my amendment will be accepted by the House.

**Mr. Naziruddin Ahmad :** Mr. Vice-President, Sir, I beg to move:

“That in article 21, for the words ‘the proceeds of which are’ the words ‘on any income which is’ be substituted.”

Sir, the purpose of the previous amendment will be served by my amendment and they must be considered together. The article says “No person may be compelled to pay any taxes the proceeds of which etc.” If my amendment is accepted, it would read like this: “No person may be compelled to pay any taxes on any income etc.” Sir, taxes are paid not on the proceeds, but on the income. Proceeds rather imply the gross receipts. Taxes do not apply to proceeds, but really to income. In fact, there is the further limitation of this ‘proceeds’ which are specifically appropriated for payment of the expenses

for the promotion or maintenance of any particular religious or charitable denomination. My point is that you do not appropriate the *gross proceeds* of any undertaking or any property to any religious or charitable denomination. The reason is that what you appropriate for religion or religious denomination is the income, that is, the gross receipts *minus* collection expenses and other things. I submit, Sir, that the word 'income' is the more appropriate word, and if this is accepted, the difficulty pointed by Mr. Syed Abdur Rouf, while moving his amendment No. 632, will also be met. In fact, he and I felt that there is some difficulty in the context and the amendments are directed towards the same purpose.

(Amendment Nos. 635 and 636 were not moved.)

**Mr. Vice-President :** The article is now open for general discussion.

**Shri Guptanath Singh** (Bihar : General): \*[Mr. Vice-President, I am surprised at the fact that today we are going to perpetuate by article 21 the innumerable atrocities that have been perpetrated in India in the name of religion. It states that the property, which a person holds in the name of religious institution, would be exempted from all taxation. I hold that the property in India which stands in the name of some religion or some religious institutions such as temples, mosques and churches, is extremely detrimental to the interests of the country. That property is of no use to the Society. I would like that in our Secular State such type of folly be ended once for all in our country. The State is above all gods. It is the God of gods. I would say that a State being the representative of the people, is God himself. Therefore it should certainly have the right of taxation every type of property. Therefore, the property held in the name of religion and by religious institutions should certainly be taxed. I fear that if this article is not deleted from the Constitution, the majority of capitalists and Zamindars will try to donate their property for the advancement of religion and posing as the champions of religion would continue to perpetrate high handedness in the name of religion. Our State will become bankrupt as a consequence of the drying up of the source of taxation. I, therefore, pray that we should not make this constitution in such a way as to benefit only the Mullas, the Pandits and the Christian priests. I do not think I have any thing more to add what I have already said in this connection.]

**Shri M. Ananthasayanam Ayyangar** (Madras : General): Sir, I oppose both the amendments. The article says that no tax shall be imposed the proceeds of which will be specifically ear-marked for supporting any religious denomination. Syed Abdur Rouf's amendment desires that we should use the words "wholly or partly". I believe the whole includes the part, and therefore, that amendment is unnecessary. The other amendment moved by Mr. Naziruddin Ahmad (amendment No. 633) absolutely is inconsistent with the object of the article. The article says that unlike in the past where particular kings imposed a kind of tax to give importance to the religion which they professed, the article is intended to see that no such tax is imposed in any name or form, the proceeds of which will be ear-marked for encouraging any particular denomination or sect.

Mr. Naziruddin Ahmad, on the other hand, wants by his amendment to exempt the income of all temples and religious endowments. This has no bearing at all to the matter on hand. What article 21 requires is that no tax shall be imposed by the State the proceeds of which are to be appropriated for the maintenance of any particular religious denomination. I request that

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\*[ ] Translation of Hindustani speech.

[Shri M. Ananthasayanam Ayyangar]

the article may be allowed to stand as it is. In the past we have had various Kings belonging to various denominations levying taxes in various shapes and forms. The Muhammadan Kings recovered a particular kind of tax for supporting Mosques. The Christians did not do so in this country. The ancient Hindu Kings collected a cess called the Tiruppani cess for supporting a particular temple or temples in my part of the country. In a secular State where the State is expected to view all denominations in the same light, and not give encouragement to any one particular denomination at the expense of others, this provision is absolutely necessary. This is part and parcel of the Charter of liberty and religious freedom to see that no particular denomination is given any advantage over another denomination. This article is very important and it safeguards the interests of all minorities and religious pursuits. I therefore, appeal to the members who have moved these amendments not to press them and to accept the article as it stands.

**The Honourable Dr. B. R. Ambedkar :** I do not accept amendment No. 632 or amendment No. 633.

**Shri H. J. Khandekar :** (C. P. and Berar : General) : Sir, I want to speak.

**Mr. Vice-President :** I am afraid it is too late. I shall now put the amendments to the vote.

The question is:

“That in article 21, after the word ‘which’ the words ‘wholly or partly’ be inserted.”

The amendment was negatived.

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

“That in article 21, for the words ‘the proceeds of which are’ the words ‘on any income which is’ be substituted.”

The amendment was negatived.

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

“That article 21 stand part of the Constitution.”

The motion was adopted.

Article 21 was added to the Constitution.

## Article 22

**Mr. Vice-President :** The motion before the House is:

“That article 22 form part of the Constitution.”

‘The first amendment is No. 637. It is out of order as it has the effect of a negative vote. Amendment No. 638, first part, is disallowed as it has the effect of a negative vote. Amendment No. 638, second part may be moved.’

(Amendment Nos. 638 and 639 were not moved.)

Amendment No. 640. You can move only one alternative.

**Mr. Mohamed Ismail Sahib** (Madras : Muslim) : I shall move the first alternative, Sir.

Sir, I beg to move :

“That for article 22, the following be substituted :

‘22. No person attending an educational institution maintained, aided or recognised by the State shall be required to take part in any religious instruction in such institution without the consent of such person if he or she is a major or without the consent of the respective parent or guardian if he or she is a minor.’ ”

Sir, article 22 in the Draft Constitution as it stands puts a taboo on all religious instruction being given in State-aided schools or State educational institutions. It is not necessary for a secular State to ban religious education