

**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

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put into this Fund, the executive can legally draw upon it to meet such expenditure as has not been authorised by Parliament but is necessary. Of course this Contingency Fund will not absolve the executive of the duty of bringing all excess expenditure to the notice of the House for its sanction. But in any case it will be a limited fund and if it is exhausted the executive will have to come to the legislature for sanction to replenish it. In either case, therefore, there will be full parliamentary control over expenditure, a control that does not exist at the present time. We know that in the year 1948-49 expenditure amounting to several crores was incurred without any authority from the legislature. We came to know of the large amount that had been spent in addition to that voted by the legislature long after the expenditure had been incurred. The expenditure was of such a magnitude as to attract the attention of the House and compel some members to draw the pointed attention of the executive and the legislature to this matter. In order that such irregularities may not occur in future, it is necessary to establish a fund of the kind that I have proposed. Such a fund exists in Great Britain and we shall be wise in following that example in order to provide for unforeseen expenditure. The object of article 248-A and 248-B taken together is that not a pie should be spent without the sanction of Parliament. I hope my proposal will be acceptable to the House.

**Prof. Shibban Lal Saksena :** Sir, I move

“That in the proposed new article 248-B for the words ‘such law’ and the words advanced by him’ wherever they occur, the word law and the words ‘used by him for advancing money’ be substituted respectively.”

The words ‘such sums as may be determined by such law’ do not make any meaning and we should say ‘by law’. I further suggest that for the words to be advanced by him’ it is better to say ‘to be used by him for advancing money’.

Then Sir, in clause (2) it is said:

“The Legislature of a State may by law establish a Contingency Fund in the nature 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 (it should be ‘law’ and not ‘such law’) and the said Fund shall be placed at the disposal of the Governor to be advanced by him (I say, these words are not generally used in Constitutions. I would suggest ‘by the Governor, to be used by him for advancing money’) for the purposes 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 Constitution.”

The amendments though verbal are, I think, important in a clause dealing with the finances of the country. So far as the points made by the amendment are concerned, I agree with them. I think a Contingency Fund is necessary and without it our provisions in regard to finances of the country will not be complete. Therefore, this article should be passed and amended by my amendment. I hope the Drafting Committee will look into it and try to see that it is corrected.

**Shri T. T. Krishnamachari :** The Drafting Committee is accepting it.

**Mr. President :** There is an amendment by Prof. Saksena.

**Shri T. T. Krishnamachari :** We are accepting the clause as put forward by Pandit Kunzru.

**Mr. President :** I shall then put Prof. Saksena’s amendment first.

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

“That in amendment No. 198 above, in the proposed new article 248-B, for the words ‘such law’ and the words ‘advanced by him’. wherever they occur, the word ‘law’ and the words ‘used by him for advancing money’ be substituted respectively.”

The amendment was negatived.

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

“That proposed article 248-B stand part of the Constitution.”

The motion was adopted.

New article 248-B was added to the Constitution.

### Article 249

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**Mr. President** : We now come to article 249.

But before that, there is an amendment No. 200—regarding the heading, by Dr. Ambedkar.

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

“That above article 249, the following sub-heading be inserted :—

‘Distribution of Revenues between the Union and the States.’”

**Mr. President** : Does any one wish to say anything about it ?

**Shri Brajeshwar Prasad** : About what ?

**Mr. President** : About amendment No. 200 viz.,

“That the above article 249, the following sub-heading be inserted:—

‘Distribution of Revenues between the Union and the States.’”

**Shri Brajeshwar Prasad** : I would like to speak on article 249.

**Mr. President** : We are not taking up the article-only the heading. I take it that it is accepted. The question is :

“That above article 249, the following sub-heading be inserted :—

‘Distribution of Revenues between the Union and the States.’”

The motion was adopted.

**Mr. President** : Now we take up article 249. There are some amendments of which notice has been given. They may be found at page 296 of the second volume of amendments.

(Amendments Nos. 2837 to 2840 were not moved.)

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

“That in clause (2) of article 249, the words ‘in that year’ be deleted.”

May I also move Nos. 69 and 70?

**Mr. President** : Yes.

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

“That in clause (1) of article 249, after the words ‘such stamp duties’ the words ‘as are imposed under any law made by Parliament’ be inserted.”

Sir, I also move :

“That in clause (2) of article 249, for the words ‘Revenues of India’ the words ‘Consolidated Fund of India’ be substituted.”

(Amendment No. 68 was not moved.)

**Mr. President** : The article and amendments are now open to discussion.