

The Honourable Dr. B. R. Ambedkar : May I say a word? In view of the point that has been made as to whether the suspension of the proceedings should take place by the order of the President which of course means on the advice of the Executive, which of course also means that the Executive has the confidence of the Legislature, there is no doubt a difference of opinion as to whether suspension should take place by an act of the Executive or by law made by Parliament. I should like therefore that this article may be held over to provide the Drafting Committee opportunity to consider the matter. We might take up the other articles.

Mr. President : This article may be held over.

Then we shall go to article 247.

Article 247

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

“That for the heading to the articles commencing with article 247, the following heading be substituted:—

‘General’ ”

Mr. President : I do not suppose any discussion of that is required.

The question is :

“That for the heading to the articles commencing with article 247, the following heading be substituted :—

‘General’ ”

The motion was adopted.

Mr. President : Amendment No. 2832.

Mr. Naziruddin Ahmad: Sir, I beg to move:

“That in article 247, the words ‘unless the context otherwise requires.’ be deleted.”

I submit that these words are not only unnecessary but somewhat misleading. In article 247 there are certain important clauses. Clause (a) defines “Finance Commission.” I submit that Finance Commission is a precise expression. It has only one meaning and it has been used throughout the Constitution in that specific clear meaning. In clause (b) ‘State’ has been clearly defined that it does not include a State for the time being specified in Part II of the First Schedule. ‘State’ has been clearly defined in the appropriate places and a State as specified in Part II has also been specifically defined without the possibility of any misunderstanding. So State here is clearly understood. In clause (c) it is said that “references to States for the time being specified in Part II of the First Schedule shall include references to any territory specified in Part IV of the First Schedule and any other territory comprised within the territory of India but not specified in that Schedule.” I submit part II of the First Schedule and Part IV are clear and therefore these explanations in clauses (a), (b) and (c) are absolutely precise and incapable of being misunderstood even with reference to any context. Therefore the words ‘unless the context otherwise requires’ are absolutely unnecessary. I shall ask the honourable Member to point out any place where the context can possibly ‘otherwise require’. In the Penal Code the definitions are very precise and therefore the misleading condition ‘unless the context otherwise requires’ is entirely absurd. The addition of these words will make the reader or Constitutionalist think

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 :