

56th year of Publication

SIMPLEST SWIFTEST & SUREST

ON
PITMAN SHORTHAND

Progressive Shorthand

monthly

with

Eng./GK/Reasoning

READING & DICTATION
EXERCISES FOR
SPEED DEVELOPMENT

Reading and Dictation Passages have been marked for 20 words each, so that the same can be dictated for 80 to 160 wpm speed

Exercise 1

This Assembly decided last year, almost unanimously I think, in favour of general, widespread disarmament. The great nations of the ²⁰ world have committed themselves to it. The United States, through its President, recently put forward proposals which are in line ⁴⁰ with what this Assembly has decided. The Soviet Russia has put forward proposals to the same effect, varying them slightly ⁶⁰ but essentially aiming at the same thing. There is a good deal of commonness about them in broad outline. If ⁸⁰ that is so, why should we not grasp this opportunity and remove the fear and terror from people's minds and ¹⁰⁰ devote our energies and resources to the advancement of the world? This major and outstanding question must be dealt with ¹²⁰ speedily, and the great countries, especially those which have the greatest responsibility, should address themselves again and again to the ¹⁴⁰ consideration of this problem together through negotiations to reach agreements. Such agreements cannot be merely agreements between some countries, however ¹⁶⁰ great. These must represent all the members of the United Nations. But I do think that it is better for ¹⁸⁰ a few countries to deal with this problem to begin with. I feel rather strongly on this question although we ²⁰⁰ in India are probably not situated in the major theatres of a possible war. Everything that man has striven for ²²⁰ in the past thousands of years is at stake today. While I feel as strongly as possible about the freedom ²⁴⁰ of the colonial countries and other dependent people, I do think that the biggest question today is the question of ²⁶⁰ war and peace and disarmament.

The General Assembly passed a resolution recently about nuclear tests. It was a great misfortune ²⁸⁰ that after a period of abstinence from nuclear tests there was a resumption of these tests. Immediately it becomes more ³⁰⁰ difficult to have treaties for ending nuclear tests, because the whole atmosphere becomes one of fear and apprehension. I do ³²⁰ think, and I would beg the countries concerned to realize, that they are doing a grave disservice to the world, ³⁴⁰ to their own countries, by not putting an end to nuclear test by treaty as quickly as possible. The Assembly ³⁶⁰ passed a resolution in favour of some kind of a moratorium. No one imagines that a voluntary moratorium is going ³⁸⁰ to solve this question. There must be stricter controls by treaty and otherwise. Nuclear tests are basically evil for ever. ⁴⁰⁰

GRASP : to understand; RESUMPTION : to start again;
 APPREHENSION : fear; MORATORIUM : ban for a period of time;

The right side of the page contains handwritten shorthand notes for the text on the left. The notes are written in a cursive shorthand style on a set of four horizontal lines. The notes are organized into paragraphs corresponding to the text on the left, with some words and phrases being abbreviated or represented by symbols. The handwriting is fluid and appears to be a personal shorthand system.

Exercise 2

We live in a world of conflicts and yet the world goes on undoubtedly because of the co-operation of nations ²⁰ and operation, and there is today a vast amount of co-operation even ⁴⁰ between countries which are opposed to each other in the political or other fields. Little is known or said about ⁶⁰ this co-operation that is going on but a great deal is said about every point of conflict, and therefore the ⁸⁰ world is full of the idea that we live on the verge of disaster. It would perhaps be a truer ¹⁰⁰ picture if the co-operating elements in the world were put forward and we were made to think that the world ¹²⁰ depended on co-operation and not on conflict.

A proposal has been made by many persons to the effect that more ¹⁴⁰ attention should be directed to the co-operative ventures especially for peace and in the interest of peace, so that more ¹⁶⁰ positive thinking may take place on this subject and people may realize that this co-operation is already taking place and ¹⁸⁰ can be extended. Some years ago it was resolved to have an international geophysical year. That was a specific subject. ²⁰⁰ However, it has been suggested that perhaps this Assembly might resolve to call upon all countries of the world to ²²⁰ devote a year to the furtherance of co-operative activities in political, cultural and the many other fields—not to mere ²⁴⁰ speeches about peace. That perhaps will direct some of our energy and some of our thinking to this idea of ²⁶⁰ co-operation which will create an atmosphere helpful for solving the problems more easily. That by itself will not solve any ²⁸⁰ problem but it will lessen this distrust and conflict which affect the world. I make this suggestion to you not ³⁰⁰ in any detail but broadly so that this Assembly might consider it and, if it is worth-while, perhaps appoint a ³²⁰ committee to consider it further and make suggestions as to how this might perhaps be done. The great men of ³⁴⁰ the world have been those who have fought hatred and violence and not those who have encouraged it. We have ³⁶⁰ arrived at the stage when even in some worthwhile cause hatred and violence have to be checked. This requires a ³⁸⁰ new way of thinking, a new development of humanity. Possibly we are going through that process and this very crisis ⁴⁰⁰ will wake up the mind of man and direct it to this new way of thinking. What shall it profit ⁴²⁰ the world if it conquers the material ills and then commits suicide because it has not controlled its own mind? ⁴⁴⁰

DISASTER : complete failure;
GEOPHYSICAL : physical form as influenced by geography;

Handwritten shorthand notes corresponding to the typed text on the left, written on a set of four horizontal lines. The shorthand uses various symbols, including letters, numbers, and special characters, to represent the words and phrases of the text.

Exercise 3

I have repeatedly been impressed during my visits to the Soviet Russia and to the United States by the many things they have in common. I am thinking more about the people than about politics. The people in both countries are in some ways remarkably similar to each other. They are frank and hospitable and are exceedingly friendly.

Essentially, I am thinking of one common feature today in the Soviet Russia and in America, namely the concentration of technological and scientific development as a means to progress. The Russians, in spite of their political differences, are full of admiration for the technological civilization which the United States has built up. They want to do even better. Theirs is a competitive approach. It is because of this, I think, that once they get over the present-day political difficulties the people of the Soviet Russia and the United States are likely to come much nearer to each other than possibly other countries might.

America by and large is a Welfare State. There may be odd things here and there which do not fit in with this concept, but it is a Welfare State. You have solved your problems of providing the primary necessities of life to the people. We in India have not. Our problems in India are fundamentally concerned with the primary necessities of life. In that sense, our problems are different from yours. Therefore, the pure American approach does not often fit in, because you think in terms of an affluent society. For example, you may think in terms of highly mechanized agriculture. But it may not suit India. Not that we are against mechanization, but it may not fit in with the conditions in India.

In the Soviet Russia there has certainly been a very marked and progressive change from the rigid authoritarianism of Stalin's time. We must remember that in the Soviet Russia, at any rate in the greater part of it, they never had anything but some kind of authoritarian government, whether it was the Czar's government or any other government. From that they went on to a communist regime, which has brought them some advantages undoubtedly, but at the cost of individual liberty, they do not feel the lack of it very much, but ultimately everyone feels the lack of individual liberty and lack of individual freedom.

AUTHORITARIAN : based on authority, ruled by authority;
CIVILIZATION : state of social development; AFFLUENT : richness;

Handwritten shorthand notes corresponding to the text on the left, written on a set of four horizontal lines.

Exercise 4

Every revolution after a certain period tones down. After the French Revolution and the days of terror the French people ²⁰ toned down and became a very conservative and respectable people. Surprisingly, the process has taken a longer time in the ⁴⁰ case of the Soviet Russia but the process is there. Possibly the period has lengthened because of many factors including ⁶⁰ the wars. I once asked a Russian leader who had said something rather nasty about the British people as to why ⁸⁰ he did so. He had previously told me that he wanted to be friends with America and with England. He ¹⁰⁰ had said, "You are friendly with both, help us to be that." I said, that I cannot do much, but ¹²⁰ I will certainly help to the best of my ability." He repeated what he said. Some two weeks later he ¹⁴⁰ was travelling about in India and he came back from Burma. In Burma, in answer to a British correspondent who ¹⁶⁰ had put some kind of a leading question to him, he had lost his temper and said something nasty about ¹⁸⁰ the British people. So I put it to him that "You say that you want to be friendly with America ²⁰⁰ and England and want me to help, and yet you say things which must infuriate every Englishman. Surely that is ²²⁰ not the way to help that process which you desire." He said that "Yes." Do you realize that for 30 ²⁴⁰ years or so, whatever the period, we have lived in Russia in a state of siege? We have lived in ²⁶⁰ a state of siege with our enemies surrounding us and trying to put an end to us, crush us. We ²⁸⁰ have fought and survived and we have developed ourselves. But this state of siege has conditioned us. We are suspicious ³⁰⁰ of everybody, especially of these people who have participated in this siege and if they do anything which we do ³²⁰ not like, we retaliate immediately. The reaction is there without even thinking."

So you see the result of past conditioning. ³⁴⁰ It is very powerful factor in every nation. Yet you see one gets over it. Take the last war. ³⁶⁰ How did people in America or in England or in many other countries feel about Hitler's Germany and about the ³⁸⁰ Nazis? They felt very angry, no doubt. But today they are friends with the German people and rightly so. You ⁴⁰⁰ have got over that. How did you, Americans, feel about Japan during the war? You were very bitter, and yet ⁴²⁰ you are relatively friendly today. It is extraordinary how these changes can take place and **feel** friendly towards each other. ⁴⁴⁰

SIEGE : surrounding; **RETALIATE** : to repay in the same coin;
NASTY : unpleasant, repulsively dusty; **INFURIATE** : to make angry;

Exercise 5

Sir, I am grateful to you for the **Address** which you gave us yesterday. It showed how hard the Prime ²⁰ Minister had bargained and tried to get good terms from the Six of the European Economic Community. We are grateful ⁴⁰ to him for what he did. I must, however, confess that the ultimate picture which has emerged is hardly satisfactory. ⁶⁰ Each group of countries is somewhat differently affected.

The Prime Ministers of Canada and New Zealand have stated their views ⁸⁰ on how the present proposals affect the more developed countries. President Ayub, whose country is ¹⁰⁰ faced with problems similar to ours, has stated his views. I largely agree with this general approach to the problem. ¹²⁰ I shall naturally deal with the problems facing developing countries like India. I should like to make some general remarks. ¹⁴⁰

You, Mr. Prime Minister, referred in your opening remarks to the world situation: the present conflict, the two world wars ¹⁶⁰ and the need to prevent a collision between the two great powers. You also referred to Europe's concern with the ¹⁸⁰ East-West conflict. We are all concerned with it. Every step which we now take must therefore be judged from ²⁰⁰ this point of view, namely whether it reduces tension between the East and the West and whether it decreases the ²²⁰ threat of war. We fear that the effect of the present proposals and the U.K.'s entry into the European ²⁴⁰ Community might be the reverse and might add to the tension between the East and the West. Some East European ²⁶⁰ countries have claimed that the European Common Market will lead to an extension of the NATO alliance. ²⁸⁰ That may not be wholly correct, but it may well result in the increase of tension between the East and ³⁰⁰ the West. The chances of disarmament would grow less. That would be a terrible loss, for disarmament will lead to ³²⁰ greater economic progress than the creation or extension of economic communities. These are considerations which should be borne in mind ³⁴⁰ in the context of the wider world situation. Coming to the present proposals, I should like to remind you, Mr. ³⁶⁰ Prime Minister, and other Prime Ministers, that there is need for a new approach of promoting a more healthy relationship ³⁸⁰ between the developed and developing countries. The U.N. has declared the present decade as the decade of economic development. ⁴⁰⁰

DISARMAMENT : abandon / reduce military weapons;
COLLISION : violent striking of a moving body as against fixed object;

Exercise 6

Declarations have been made in GATT that immediate steps would be taken to fix terminal dates to relax ²⁰ tariff and other barriers and expand exports of the developing countries. Even some members of the Six in their agreements ⁴⁰ with us in 1959 had agreed to practical measures for an increase in our exports, for example of ⁶⁰ jute goods and cotton textiles to Germany. It was expected by us that, as a result of a growing realization ⁸⁰ on their part that we could continue to import more and more from them only if we were able to ¹⁰⁰ export more and more, we would be able to work out trading arrangements to provide growing outlets for our products ¹²⁰ on the Continent.

This has been the general trend and approach. How far does this general approach fit in with ¹⁴⁰ the present proposals? I do not see them fitting in. The present proposals are vague and the approach so far ¹⁶⁰ made is not satisfactory. Comprehensive trade agreements are a good idea, but in the quest for what has been described ¹⁸⁰ as a balance of bargaining positions, the prospects of our being able to negotiate a really worthwhile agreement with ²⁰⁰ the enlarged community seem to us to have been seriously prejudiced. The developing countries are struggling hard to raise the ²²⁰ standard of living of their people and the levels of their production. It is impossible for us to import machinery ²⁴⁰ and capital goods necessary for our development plans unless we can increase the level of our exports. We are grateful ²⁶⁰ for the foreign aid which is largely in the shape of loans and credits. These have to be paid back ²⁸⁰ with interest. We can pay them back only through increasing our exports. There is no other way.

We are in ³⁰⁰ the middle of the Third Five Year Plan. The existence of trade links is important. We are thinking of our ³²⁰ Fourth and Fifth Five Year Plans in our perspective planning. We are naturally worried by the adverse effects of these ³⁴⁰ proposals on our Plans. The U.K.'s entry into the E.E.C. may well worsen the position not only ³⁶⁰ in relation to our earnings of foreign exchange but in relation to unemployment, and might have grave social consequences from ³⁸⁰ the human point of view. All this does not fit in with an international approach or an approach of ⁴⁰⁰ GATT as it is generally accepted. The accession of the United Kingdom to the E.E.C. means ⁴²⁰ some diminution of her sovereignty. We need not be afraid of that if it leads to a world order. ⁴⁴⁰

DIMINUTION : reduction;
TARIFF : duty; **QUEST** : inquiry or search; **PREJUDICED** : biased;
PERSPECTIVE : to see natural form; **ACCESSION** : acceding to throne;

Handwritten shorthand notes corresponding to the typed text on the left, written on a set of four horizontal lines. The shorthand uses various symbols, including numbers and letters, to represent the words and phrases in the text.

Exercise 7

Sir, I think, this is a very important amendment to the Constitution that we are considering, and it requires a²⁰ certain degree of serious attention and serious consideration. I would like to make five major points. The first point concerns the⁴⁰ Federal Structure of our Constitution. I remember that it was very wonderful and very nice to hear my old friend,⁶⁰ colleague, somebody with whom I had interacted for more than two decades, and somebody with whom I had many a⁸⁰ contentious argument, and particularly, on this issue as well, and it was wonderful to hear him once again. So, welcome¹⁰⁰ back, and thank you very much for what you have said. But I would have also like to add as¹²⁰ a compliment, and not to be considered as an offence, that he sounds much better from the other side of¹⁴⁰ the House instead of this side of the House. So, thank you very much for that. Sir, this¹⁶⁰ is an issue on which we have a very serious point. Article 1 of the Constitution of India says:¹⁸⁰ "India, that is, Bharat, is a Union of States." Without the States, there is no India, and the Federal Structure of our²⁰⁰ Constitution springs from that concept. And therefore, the entire structure, the Federal Structure and the rights of the States²²⁰ is something that is absolutely fundamental to the Indian Constitution.

It is that Constitution because of which all of us²⁴⁰ are here and are discussing, and therefore, this issue of a General Goods Tax - Services were not included at that²⁶⁰ point of time when the Constitution was being debated what is being talked about was taxes on goods.²⁸⁰ This is not a new concept that has come up now. It has been going on in our country³⁰⁰ at least since the Constituent Assembly debates. The question was whether the States should have the right to have a³²⁰ sales tax. Let me quote Dr. Ambedkar on this issue. In the Constituent Assembly debates, what does he say?³⁴⁰ I quote, " It seems to me that if we permit the sales tax to be levied by the Provinces,³⁶⁰ then the Provinces must be free to adjust the rate of the sales tax to the changing situation of the Province³⁸⁰ and therefore, a ceiling from the Centre would be great handicap in the working of the sales tax as such".⁴⁰⁰

Handwritten shorthand notes corresponding to the typed text, written in a cursive shorthand style on lined paper.

CONTENTIOUS: to dispute;
OFFENCE: punishable act.

He continues. I quote: "There are a large number of resources on which the Provinces depend, has been concentrated in the²⁰ Central List. It is desirable, at least, to leave one important source of revenue with the Provinces. Therefore,⁴⁰ I think that the proposal to leave the sales tax in the hands of the Provinces, from that point of view, is⁶⁰ a very justifiable thing." This issue has been under debate since then. We introduced the VAT in our⁸⁰ wisdom. Much of that has been encroached upon. Now, the GST bringing the services also into its ambit¹⁰⁰ along with the goods, will virtually take away this right. Now, the State Governments, which were called the Provinces then,¹²⁰ not having any right to raise resources from whatever they would consider they are elected; they consider as important for the¹⁴⁰ welfare of the people in those States, that will now be prohibited. How are you going to address this issue?¹⁶⁰

I myself told this to the Finance Minister and he said that at the time when the GST Bil¹⁸⁰ comes, this should be addressed, leaving some flexibility to the States. I will tell you why today, you have the²⁰⁰ Kerala Government from where you come, Sir, the State has imposed a tax called the health tax. It is²²⁰ on your fast food and all these sorts of food items that increase obesity. It is a very noble thought.²⁴⁰ It has been welcomed internationally. But such rights will not exist after we enact this amendment and the Bill subsequently.²⁶⁰ Take the case of the State where I come from. A tax has been imposed, a surcharge on cigarettes has been²⁸⁰ imposed to raise revenue to pay for the victims of the Sharda Scam. People are being asked to pay for the³⁰⁰ victims of the Sharda Scam. Whatever be that issue that is a separate issue. Such rights do not exist³²⁰ in case of national calamities. Are we to reduce the elected State Governments wherefrom the people of these States come³⁴⁰ to the Centre with a begging bowl saying that declare so and so issue as a national disaster and give us³⁶⁰ certain amount of money? What will be the legitimate rights of the States? And, we are the Council of States³⁸⁰ in this august House, how do we protect that right? That is an important point that needs to be considered⁴⁰⁰ and, therefore, I would request the Finance Minister, when he replies today to ensure that there is a flexibility⁴²⁰ of this nature, whereby, the States do not end up, actually, coming with a begging bowl to the Centre in following years later.⁴⁴⁰

- ENCROACHED:** to take others right; **AMBIT:** scope;
- OBESITY:** above normal weight;
- CALAMITIES:** misfortunes.

Online Steno & Typing

Handwritten shorthand notes in a cursive style, corresponding to the printed text on the left. The notes are written on a grid of horizontal lines. The text is dense and covers most of the right-hand page.

Exercise 9

Now, generally speaking, this political aspect of the Asian struggle is drawing to its natural and inevitable culmination. But at ²⁰ the same time, the economic aspect continues and is bound up with all manner of economic problems affecting the world. ⁴⁰ From the Asian point of view, it has become essentially a matter of extreme urgency to deal with these problems. ⁶⁰ From the world point of view it is equally urgent really because unless these problems are dealt with in Asia, ⁸⁰ they affect other parts of the world. I have no doubt that you, ladies and gentlemen, who are members of ¹⁰⁰ this Commission realize the importance of what I have said, and will make it clear to the United Nations that ¹²⁰ any attempt to pay inadequate attention to Asian problems is likely to defeat the end which the United Nations has ¹⁴⁰ in view.

In Asia, many historical forces have been at work for many years past and many things have happened ¹⁶⁰ which are good and many things which are not so good, as always happens when impersonal historical forces are in ¹⁸⁰ action. They are still in action. We try to mould them a little, to divert them here and there, but ²⁰⁰ essentially they will carry on till they fulfil their purpose and their historical destiny. That historical destiny can only be ²²⁰ one of complete political and economic freedom within some kind of world framework. In Asia and the rest of the ²⁴⁰ world, there are various systems at work, political and economic in different countries. Obviously, it will not be possible to ²⁶⁰ co-operate easily unless we proceed on the basis of not interfering with any system, political or economic, in any country ²⁸⁰ leaving it to that country to develop as it chooses within the larger sphere of world co-operation. You can look ³⁰⁰ upon the problems of Asia from the long-term and the short-term point of view. The short-term problems demand immediate ³²⁰ attention because of the urgency of solving some great difficulties. There is, for instance, the aspect of food. It is ³⁴⁰ an extraordinary state of affairs that in a country like India or similar predominantly agricultural countries we should lack food ³⁶⁰ or that we should not have a sufficiency in food. There is something obviously wrong if that kind of thing ³⁸⁰ happens. I have no doubt in my mind that India for its part can and we will produce enough food for itself. ⁴⁰⁰

DESTINY : fate;

CULMINATION : reach highest point of development;

Exercise 10

Tomorrow will be the 31st anniversary of our independence. On the eve of this auspicious occasion, I greet you²⁰ my fellow citizens, at home and abroad, and offer you my good wishes. Much has happened in the last one⁴⁰ year. The Government has done its best to restore the rule of law and the liberties of our people. I⁶⁰ want to speak to you tonight not only of our achievements and aspirations, but also the unfulfilled tasks and the⁸⁰ tormenting differences casting their ominous shadows on our national life. A country of India's dimensions, with its missed opportunities and¹⁰⁰ mounting challenges, remains a nation in constant evolution, despite its impressive strides in many spheres. It has been going through¹²⁰ an endless self-examining process, trying to rediscover itself, shed the accumulated hangovers of the past and keep pace with the¹⁴⁰ complexities and compulsions of the present times. The tempo of this activity can be sustained only through stability which is¹⁶⁰ the very basis of survival. The country stands today at the critical crossroads of history and any false turn could¹⁸⁰ prove ruinous for the nation.

In a democracy, there is always place for honest differences. The inherent right of dissent²⁰⁰ must not however be carried to the point of obstructing the democratic processes, blocking the proceedings of legislatures, carrying controversies²²⁰ to the streets, or indulging in the politics of denunciation and manipulation. The country's political system can function only within²⁴⁰ the framework of the accepted norms based on self-restraint and readiness to place public welfare above narrow party or²⁶⁰ personal interests. A nation torn as under by bitter discord can hardly hold its place or make any progress. There²⁸⁰ is need for an ennobling vision of a resurgent India, imbued with a crusading spirit and an exhilarating sense of³⁰⁰ participation in a common effort. No nation can face the future and move forward without a robust faith in itself³²⁰ and its people.

The real crusade today is against poverty. We must end the widening disparities between the rich and³⁴⁰ the poor, and the creation of islands of privilege. We cannot afford to be complacent in such a situation³⁶⁰ have to forge ahead with well-conceived, need-oriented and strictly time-bound programmes for ensuring socio-economic justice for³⁸⁰ all. The future must hold out a promise for a better life for the economically weaker and vulnerable sections of our society.⁴⁰⁰

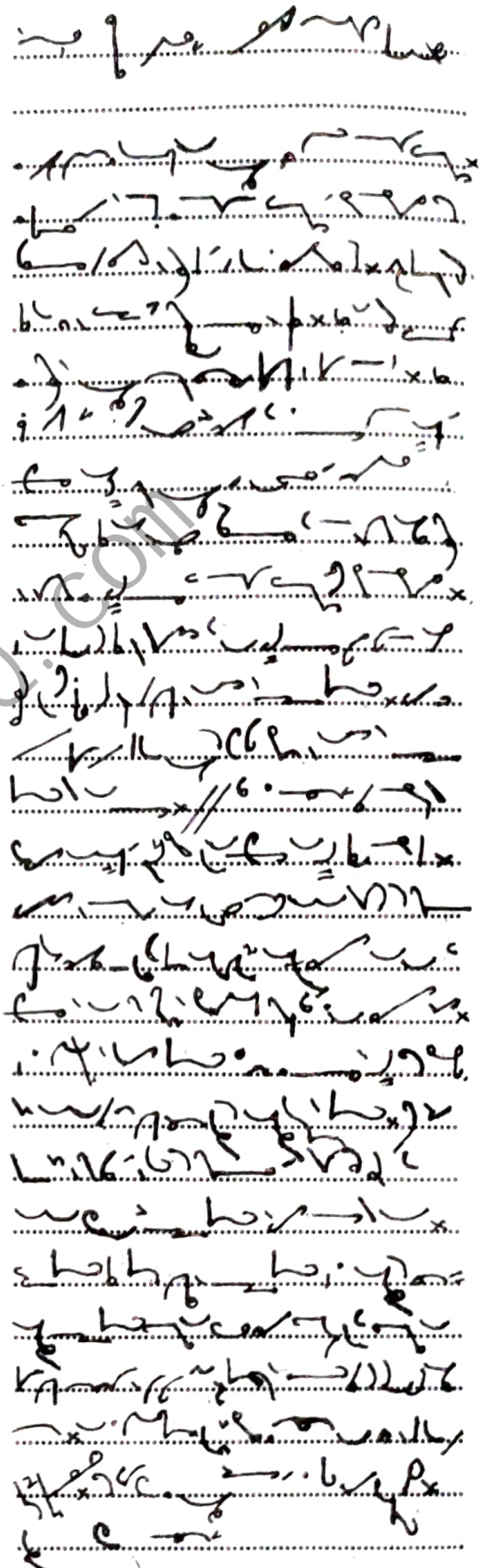
OMINOUS : inauspicious; STRIDES : walk with long steps;
RUINOUS : fallen or wrecked state; RESURGENT : re-emerging;
MANIPULATION : to manouvre; DENUNCIATION : public accusation;

Exercise 11

The real limiting factor in industrialization is the lack of capital equipment. The difficulties are of getting the capital equipment²⁰ and special experience from those countries which happen to possess it and who have a surplus of it. How far⁴⁰ it can be obtained, it is for you to calculate and the producing countries to decide. If it is not⁶⁰ obtained quickly, the process of industrialization may be somewhat delayed, but it will go on. If it is considered right⁸⁰ on the larger interest of the world that a country like India and other countries in the East should be¹⁰⁰ industrialised, should increase and modernize agricultural production, it is in the interests of those countries that can help in this¹²⁰ process to help the Asian countries with capital equipment and their special experience. But in doing so, it is to¹⁴⁰ be borne in mind that no Asian country will welcome any such assistance if there are conditions attached to it¹⁶⁰ which lead to any kind of economic domination. We would rather delay our development, industrial or other, than submit to¹⁸⁰ any kind of economic domination by any country.

That is an axiom which is accepted by everyone in India and²⁰⁰ I shall be surprised if any other country in Asia does not accept it. We want to co-operate in the²²⁰ fullest measure in any policy or programme laid down for the world's good, even though it might involve the surrender,²⁴⁰ in common with other countries, of any particular attribute of sovereignty, provided that is a common surrender, all round. But²⁶⁰ a long period of foreign domination has made the countries of Asia very sensitive about anything which might lead to²⁸⁰ some visible or invisible form of domination. Therefore, I would beg of you to remember this and to fashion your³⁰⁰ programmes and policies so as to avoid anything savouring of the economic domination of one country by another. Political domination,³²⁰ it is admitted, leads to economic domination, but an invisible or semi-invisible economic domination creeps in unless you are careful;³⁴⁰ if that creeps in, it will lead immediately to ill will and not to that atmosphere of co-operation which is³⁶⁰ so essential in this matter. In a long term view, I suppose, the most important thing is to develop our³⁸⁰ power resources. From that will flow the industrialization of the country, and an addition to our food production as such.⁴⁰⁰

VISIBLE : in sight, apparent;
SAVOUR : flavour; AXIOM : self-evident truth;



Exercise 12

Measures for land reform will not create the necessary impact unless implementation is sincerely and speedily undertaken, and the inputs²⁰ necessary for increasing production are supplied on time, at reasonable rates and in adequate measure, particularly to the small and⁴⁰ marginal farmers. This will ensure increased production and better distributive justice. There is, however, little justification for confining such reforms⁶⁰ to the rural sector only. The Monopolies and Restrictive Trade Practices Act appears to be a step in the right⁸⁰ direction but is not adequate. In a developing economy like ours, the oligarchy of a few families controlling big industrial¹⁰⁰ empires and wielding enormous money power poses a big threat to the country's political system, besides distorting its socio-economic¹²⁰ base. I would earnestly appeal to all that a suitable strategy should be devised and necessary steps taken to control¹⁴⁰ such concentration of wealth in the larger national interests. As a country that missed the forest industrial revolution and hardly¹⁶⁰ caught up with the subsequent ones, India finds itself in the unenviable position of having to race against time in¹⁸⁰ coping with the multifarious challenges of a population explosion and the rising expectations of its people. The war against poverty²⁰⁰ cannot be fought and won through a mere redistribution of the existing resources that are inadequate for feeding and providing²²⁰ jobs for the great mass of our people. We must create more national wealth through a balanced development of agricultural²⁴⁰ and industrial sectors for marching forward to new frontiers of true equality and prosperity for all sections of our people.²⁶⁰ Our plans for socio-economic development have created hopes among our youth and they look forward to a better life.²⁸⁰ Our youth, the nation's most valuable treasure, must not feel impatient or apprehensive of the future. We need to effectively³⁰⁰ involve this vast reservoir of hard-working and intelligent manpower with the task of nation-building, particularly in the rural³²⁰ areas. The draft Sixth Five-year Plan sets out a new strategy for the creation of massive job opportunities through³⁴⁰ accelerated development of agriculture and cottage and small-scale industries. I appeal to all my fellow citizens, irrespective of their³⁶⁰ position or station in life, to participate actively in this challenging task and so assist the Government in reaching the³⁸⁰ fruits of development to the people at large.

A year ago, today the country was in a relaxed mood having⁴⁰⁰ achieved, in an orderly and peaceful manner, the restoration of civil liberties, so dear to all of us. Against such⁴²⁰ a joyous backdrop a few scattered clouds on the distant horizon did not seem to hold any particular menace now.⁴⁴⁰

Handwritten shorthand notes corresponding to the typed text on the left, written in a cursive shorthand style on lined paper.

OLIGARCHY: govt run by small group; **WIELDING:** controlling;
UNENVIABLE: seriously; **EARNESTLY:** unadmiring contemplation.

Exercise 13 (Budget)

Hon. Speaker, Sir, to meet the needs of Amrit Kaal and to facilitate optimum regulation in the financial sector, public consultation,²⁰ as necessary and feasible, will be brought to the process of regulation-making and issuing subsidiary directions. To simplify,⁴⁰ ease and reduce cost of compliance, financial sector regulators will be requested to carry out a comprehensive review of existing regulations.⁶⁰ For this, they will consider suggestions from public and regulated entities. Time limits to decide the applications under various⁸⁰ regulations will also be laid down. To enhance business activities in GIFT IFSC, the following measures will be taken:¹⁰⁰ Delegating powers under the SEZ Act to IFSCA to avoid dual regulation,¹²⁰ setting up a single window IT system for registration and approval from IFSCA, SEZ authorities etc.¹⁴⁰ Permitting acquisition financing by IFSC Banking Units of foreign banks, establishing a subsidiary of EXIM Bank¹⁶⁰ for trade re-financing, Amending IFSCA Act for statutory provisions for arbitration, ancillary services, and avoiding¹⁸⁰ dual regulation under SEZ Act, and recognizing offshore derivative instruments as valid contracts. To improve bank governance²⁰⁰ and enhance investors' protection, certain amendments to the Banking Regulation Act, the Banking Companies Act and the Reserve Bank of India Act²²⁰ are proposed.

To build capacity of functionaries and professionals in the securities market, SEBI will be empowered²⁴⁰ to develop, regulate, maintain and enforce norms and standards for education in the National Institute of Securities Markets and to²⁶⁰ recognize award of degrees, diplomas and certificates. A Central Processing Centre will be setup for faster response to companies through²⁸⁰ centralized handling of various forms filed with field offices under the Companies Act. For investors to reclaim unclaimed shares and³⁰⁰ unpaid dividends from the Investor Education and Protection Fund Authority with ease, an integrated IT portal will be established.³²⁰ Digital payments continue to find wide acceptance. In 2022, they show increase of 76 per cent in transactions³⁴⁰ and 91 per cent in value. Fiscal support for this digital public infrastructure will continue in 2023-24.³⁶⁰ For commemorating Azadi Ka Amrit Mahotsav, a one-time new small savings scheme, Mahila Samman Savings Certificate, will be made³⁸⁰ available for a two-year period up to March 2025. This will offer deposit facility upto Rs. 2 lakh.⁴⁰⁰

The maximum deposit limit for Senior Citizen Savings Scheme will be enhanced from Rs. 15 lakh to Rs. 30 lakh.⁴²⁰

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on lined paper and include various symbols and abbreviations used in shorthand.

The maximum deposit limit for Monthly Income Account Scheme will be enhanced from Rs. 4.5 lakh to Rs. 9 lakh⁴⁴⁰ for single account and from Rs. 9 lakh to Rs. 15 lakh for joint account. The entire fifty-year loan⁴⁶⁰ to states has to be spent on capital expenditure within 2023-24. Most of this will be⁴⁸⁰ at the discretion of states, but a part will be conditional on states increasing their actual capital expenditure.⁵⁰⁰ Parts of the outlay will also be linked to, or allocated for, the following purposes: Scrapping old government vehicles, Urban planning reforms⁵²⁰ and actions, Financing reforms in urban local bodies to make them creditworthy for municipal bonds, Housing for police personnel⁵⁴⁰ above or as part of police stations, Constructing Unity Malls, Children and adolescents' libraries and digital infrastructure, and State share⁵⁶⁰ of capital expenditure of central schemes. States will be allowed a fiscal deficit of 3.5 per cent of⁵⁸⁰ GSDP of which 0.5 per cent will be tied to power sector reforms.

The Revised Estimate of the total receipts⁶⁰⁰ other than borrowings is Rs. 24 lakh crore, of which the net tax receipts are Rs. 21 lakh crore.⁶²⁰ The Revised Estimate of the total expenditure is Rs. 42 lakh crore, of which the capital expenditure is about⁶⁴⁰ Rs. 7.3 lakh crore. The Revised Estimate of the fiscal deficit is 6.4 per cent of GDP,⁶⁶⁰ adhering to the Budget Estimate. Coming to 2023-24, the total receipts other than borrowings and the⁶⁸⁰ total expenditure are estimated at Rs. 27 lakh crore and Rs. 45 lakh crore respectively. The net tax⁷⁰⁰ receipts are estimated at Rs. 23 lakh crore. The fiscal deficit is estimated to be 5.9 per cent⁷²⁰ of GDP. In my Budget Speech for 2021-22, I had announced that we plan⁷⁴⁰ to continue the path of fiscal consolidation, reaching a fiscal deficit below 4.5 per cent by 2025-26⁷⁶⁰ with a fairly steady decline over the period. We have adhered to this path, and I reiterate my intention to bring⁷⁸⁰ the fiscal deficit below 4.5 per cent of GDP by 2025-26. To finance the⁸⁰⁰ fiscal deficit in 2023-24, the net market borrowings from dated securities are estimated at Rs. 11.8 lakh crore.⁸²⁰ The balance financing is expected to come from small savings and other sources estimated at Rs. 15.4 lakh crore.⁸⁴⁰

- FEASIBLE:** practical;
- COMPREHENSIVE:** detailed;
- ANCILLARY:** supporting;
- FISCAL:** relating to money;
- ADOLSCENTS:** children between 13 to 17 years;
- REITERATE:** to state again.

Handwritten notes in Urdu script, likely a shorthand or stenographic transcription of the text on the left. The notes include numerical values and percentages corresponding to the text, such as 4.5, 9, 15, 3.5, 0.5, 24, 21, 42, 7.3, 6.4, 27, 45, 23, 5.9, 4.5, 11.8, and 15.4. The notes are written in a cursive style on lined paper.

Exercise 14

It is gratifying to notice that the Indore Bar has grown over the decades and produced eminent lawyers and judges²⁰ whose contribution to the legal field has been significant. In the mighty freedom struggle that took place prior to independence⁴⁰ the role played by the bar and its leaders in this country is memorable. Mahatma Gandhi, who held the torch⁶⁰ of freedom struggle with unparalleled courage and dedication, was himself a lawyer. So was the case with other eminent leaders⁸⁰ of the freedom movement, like Jawaharlal Nehru, Sardar Patel, and innumerable other leaders. Legal profession, in any politically organised community,¹⁰⁰ has got a unique place among intellectual professions. In our Constitution we have adopted democracy as a way of life¹²⁰ based on the rule of law and supported by the triple arch of liberty, equality and justice. In the preamble¹⁴⁰ to our Constitution we have proclaimed these as basic guarantees under our political system. As you are aware, for¹⁶⁰ a democratic system to function effectively not only should there be meaningful checks and balances of various organs but they¹⁸⁰ must all be co-ordinated for ensuring the progress of a country. While the legislature as a democratically elected body is²⁰⁰ entrusted with all the task of deliberation and making law, the judiciary with all the independence at its command is entrusted²²⁰ with the supreme responsibility to administer justice and that must be done according to law.

Laws are made in the²⁴⁰ legislature not for adorning the statute books but to serve the purpose of socio-economic change. They are born in²⁶⁰ response to demands arising from the unsatisfied, nevertheless, legitimate human desires and ambitions. Indian philosophers consider the Dharma, which embodies²⁸⁰ different laws and duties as supreme. The Upanishads, which echo our philosophy, observe, "Law is the king of kings, far³⁰⁰ more powerful than they; there is nothing higher than law; and by its prowess as by that of the highest³²⁰ monarch in heaven, the weal shall prevail over the strong and justice will triumph." Neither the Constitution nor laws created³⁴⁰ under the Constitution are ends in themselves. They are created for the purpose of meeting the challenges the society faces,³⁶⁰ in social, economic and political spheres as well from time to time. Democracy is always entitled to lean on the³⁸⁰ power of the Constitution and law for the purpose of bringing about the socio-economic reforms, for its poor people the object being attainment of a welfare state.⁴⁰⁰

Handwritten shorthand notes corresponding to the printed text, written on a set of four horizontal lines. The notes use various symbols, dots, and lines to represent the words and phrases of the text.

Even though we have guaranteed freedom of life, liberty, expression and belief inter alia under our Constitution, we have yet ⁴²⁰ to guarantee freedom to the teeming millions from want and ignorance. In this country, out of over 60 crore people, ⁴⁴⁰ 80 percent live in the villages. It is the responsibility of those who consider themselves as the cream of ⁴⁶⁰ the society to endeavour to ensure that not only the basic human rights of unfortunate millions are protected, preserved and ⁴⁸⁰ defended but also endeavour to improve their economic conditions and life. We have to do everything to assure them that ⁵⁰⁰ they need not go to sleep with empty stomachs in the night but they can also wake up in the ⁵²⁰ morning with the prospect of having a happy day for them and their families. It is in this delicate phenomenon ⁵⁴⁰ of bringing about a socio-economic transformation peacefully by the force of laws, derived from the Constitution, we desire that ⁵⁶⁰ all intellectuals should play a very important role. The role of lawyers in meeting the challenges a nation faces from ⁵⁸⁰ time to time has been ever unique.

The legal profession is considered noble, not only because the administration of justice ⁶⁰⁰ is assisted adequately, but because the profession upholds the right of dissent and also fights for the rights of those ⁶²⁰ who are unjustly deprived. In the early days of the Greek and Roman empires, the functions of a state were ⁶⁴⁰ exclusively confined to ensure security of the state and to administer justice. Societies from time immemorial have been conflict-ridden. ⁶⁶⁰ As long as basic instincts in man continue to prevail over his actions, conflicts in one form or the other ⁶⁸⁰ are inevitable. A state which fails to resolve conflicts through the instruments of law will no more enjoy the confidence ⁷⁰⁰ of its subjects. It is in this context that members of the legal profession can help the courts in administering ⁷²⁰ justice well and effectively. Justice should not be delayed, nor should justice be hurried. To the age-old adage, "justice ⁷⁴⁰ delayed is justice denied" it may be appropriate to add, "justice hurried is justice buried". When justice is to be ⁷⁶⁰ done between two conflicting groups or individuals all aspects are to be carefully considered and weighed and adequate opportunity of ⁷⁸⁰ being heard will have to be given before delivering a verdict because any verdict may affect the future generation as ⁸⁰⁰ well. This is where the legal profession has a very delicate and vital role to play. In protesting against the ⁸²⁰ cruelty and crimes committed against human rights, it is essential to provide machinery to judge and, punish them also. ⁸⁴⁰

WEAL : welfare; PHENOMENON : apparent object;
INNUMERABLE : large number; ADORNING : to beautify;

Exercise 15

Sir, let me at the outset congratulate the Finance Minister for having given us a budget which is nothing but ²⁰ a continuation of the past. At least he has not in the name of wanting to do something dynamic, receded. ⁴⁰ Sir, we had hoped that the Finance Minister, would not be able to produce a miracle as such. And always ⁶⁰ this excuse is given, we had three months, I did not have the advantage of Planning Commission's consultation, I did ⁸⁰ not have the advantage of States' consultation, and therefore, within these constraints and within that framework I had to present ¹⁰⁰ and I presented the best smiling face that I could. That is understood.

When he said that we are trying ¹²⁰ to be true to the promises given in the Manifesto by the present Government that is what I was trying ¹⁴⁰ to look, at least the direction in the Budget, I must say that in this budget at least, apart from ¹⁶⁰ some words, words paying compliment, praise and lip sympathy to the agricultural sector, to the rural industry, to handloom, to ¹⁸⁰ powerloom, to handicrafts, let us see what are the facts. What has he provided for handloom and handicrafts? Let me ²⁰⁰ take up this point just now. He has provided only Rs. 34 crores and he himself says that it ²²⁰ will give employment at least to 25 lakh people. Now, imagine the magnitude of this problem. There are a ²⁴⁰ minimum of 4 crore unemployed people and 14 crore under-employed people and you are not able to touch the ²⁶⁰ fringe of this problem. I am not going to take, Sir, this discussion budget as a partisan issue. I ²⁸⁰ am not going to discuss it as an issue of Congress versus the present Government and I am not going to ³⁰⁰ waste my time in comparing what we did and what you have done in this regard.

Sir, a good thing ³²⁰ has happened, namely a two-party system has emerged. Let us together decide in this country how we can serve ³⁴⁰ the people of this country best. That is more important. If that is important, then let us see the direction. ³⁶⁰ In spite of all the constraints, you have not shown a new direction and I beg to submit that you ³⁸⁰ cannot show a new direction unless some of your leaders make a complete break away from the present system. ⁴⁰⁰

In spite of all that has been done in the past, the fact remains that, Sir, in our country we ⁴²⁰ have two economies running, namely, the economy of a mini-India and the

Handwritten shorthand notes on a set of four horizontal lines. The notes are dense and cover most of the page, corresponding to the printed text on the left.

economy of maxi India or the economy ⁴⁴⁰ of three crores of people and the economy of the remaining eighty crore people.

It is true that in the ⁴⁶⁰ world, today India stands third in technological know-how and expertise personnel. This being the case, practically today we are ⁴⁸⁰ self-sufficient in every basic industry. It is a good thing. But that has nothing to do with the economy ⁵⁰⁰ of hundred crores population of our country. I had a quarrel even with the previous Minister over the Budget proposals. ⁵²⁰ I was critical earlier also. Right in my first speech in Parliament, I said that we should pursue a system ⁵⁴⁰ which will help in the growth of the people as a whole. The fault is not with the individual, the ⁵⁶⁰ fault is with the system, a system where capital formation takes place in the hands of a few for the ⁵⁸⁰ benefit of the few. Such a system can never be good. Today what is the percentage of purchasing power in ⁶⁰⁰ the market? It is 2.1 per cent of our population. I had once asked the Planning Commission to ⁶²⁰ give me the figures in regard to the earnings of the various income groups. Those people who earned between ⁶⁴⁰ Rs. 500 and Rs. 5000 in this country, constitute 2.0 per cent and those people who earn ⁶⁶⁰ more than Rs. 5000 per month constitute 1.00 per cent of our population. The total percentage of these ⁶⁸⁰ two income groups comes to 3.0 per cent.

These are the main people who have the purchasing power ⁷⁰⁰ in the markets. So, the private sector which controls the entire consumer goods industries has the market for their goods. ⁷²⁰ You are going to encourage them in the name of concession. You are going to encourage this corporate sector. When ⁷⁴⁰ you say that you want to encourage the consumer goods industries it is clear that these consumer goods industries are ⁷⁶⁰ benefited because they are getting the profits and the margin of profit is higher since these industries will control the ⁷⁸⁰ purchasing power of the people. Are we going to change this picture? If you really want to change this picture ⁸⁰⁰ then the rural class must get the purchasing power and there must be goods which should be produced in the ⁸²⁰ rural sector so that they can buy those goods. Now, no goods could be produced in the rural areas. ⁸⁴⁰

RECEDED : reduced; **MANIFESTO** : public declaration of policy; **FRINGE** : something of minor importance; **PARTISAN** : partial;

TRANSCRIPTION IS THE ESSENCE OF
S T E N O G R A P H Y

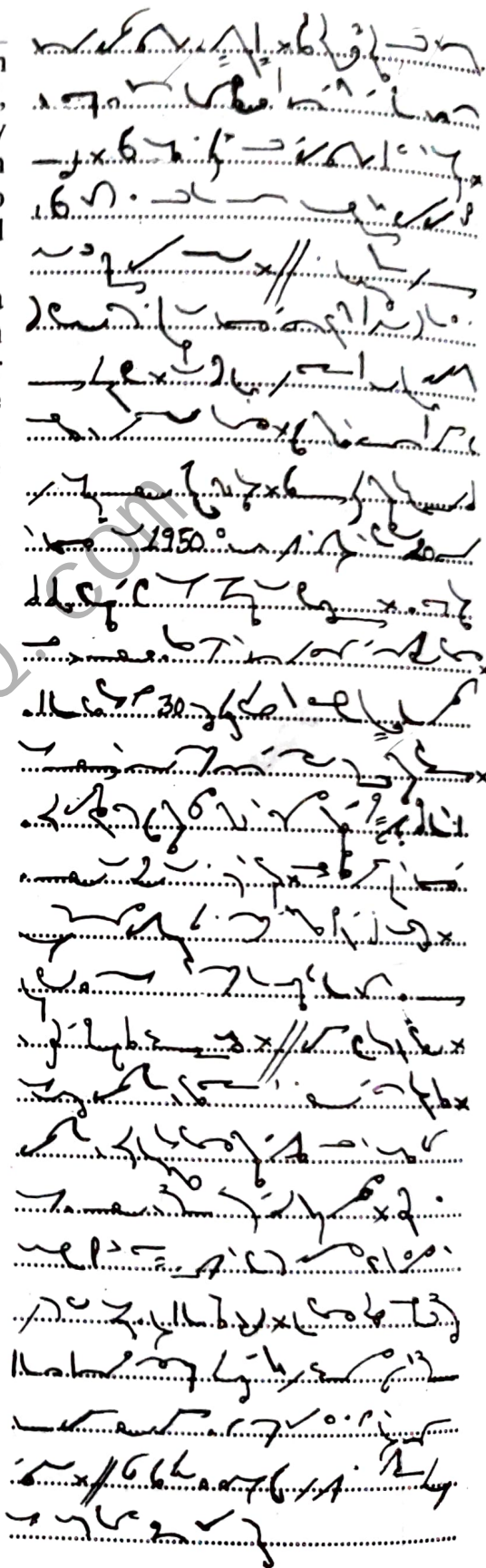
Exercise 16

Tomorrow we will celebrate the Republic Day. On this auspicious occasion, I am happy to greet you all, my fellow²⁰ citizens at home and abroad, and convey to you my good wishes. This is no doubt a joyous occasion and⁴⁰ we celebrate it with all enthusiasm. But this is also an occasion for calm introspection about where we stand and⁶⁰ in what direction we are going.

A few years back, our country was suffering from a deficit in foodgrains and⁸⁰ some people abroad had written us off as a country which "could not be saved". In their view, our agriculture¹⁰⁰ had no future and we would be exposed to recurring famines. These prophets of gloom had reckoned without our untiring¹²⁰ kisan and they have been proved false. This country which was producing 5 crore tonnes, of foodgrains in 1950 has now reached a level of over¹⁴⁰ 20 crore tonnes, despite of floods and other natural calamities in several parts of the country. The credit for this¹⁶⁰ goes to the kisans, the vast majority of whom are small and marginal farmers. The developmental efforts over the last¹⁸⁰ 30 years, which have been channelised by successive five-year plans, have resulted in the execution of many major, medium²⁰⁰ and minor irrigation projects all over the country. The assured water supply from these projects as well as production of²²⁰ fertilisers, pesticides and high-yielding strains have all aided the kisan in ushering in an era of plenty. Because of²⁴⁰ the record output of foodgrains and industrial raw materials, we have been able to achieve a measure of price stability²⁶⁰ and contain inflation. Food sufficiency is among the major factors that have helped the country to sustain and strengthen its²⁸⁰ political and economic independence.

We cannot, however, afford to be complacent. In the coming years, we will have to place³⁰⁰ agriculture on a sounder and more viable base. We will have to assure fair prices for the farmers' produce and³²⁰ reduce the cost of inputs that will encourage the kisan to work harder and show better results. There has to³⁴⁰ be an intensive study of the agro-ecology of every area, and we must build up self-reliance of each³⁶⁰ area in order to ensure the full development of its potential. If farmers, scientists, extension workers, developmental administrators, mass media³⁸⁰ agencies and, above all, our political leaders, will all work together, we can soon regain the old image of our⁴⁰⁰ as a land full of milk and honey.

While this achievement is certainly within our reach, a radical change in the entire value system of our urban



societies ⁴²⁰ is essential for attaining this goal. The brain-drain and the depletion of resources from the village to the city ⁴⁴⁰ must not only be stopped, but must be reversed. The imperative need is for a happy combination of brain and ⁴⁶⁰ brawn for achieving the rural prosperity. Those living in villages and our scientists and technologists who choose to work in ⁴⁸⁰ villages, must be provided with adequate facilities. The basic minimum needs of the rural people must be fulfilled without further ⁵⁰⁰ delay. In the welter of demands and agitations by the urban pressure groups for an ever-increasing share in the national ⁵²⁰ cake, the needs of the poor farmer, the real producer of wealth in our country, are apt to be overlooked. ⁵⁴⁰ Let us not forget that India will prosper only if the tiller of the soil lives and prospers.

Our hard-working ⁵⁶⁰ peasantry have proved time and again that they are ready to adopt new technology, provided they are helped to do ⁵⁸⁰ so. It is now the responsibility of every citizen in this country to ensure that our farmers are able to ⁶⁰⁰ produce more food from less land. This presupposes considerable attention in safeguarding our basic agricultural assets, like soil, water, flora ⁶²⁰ and fauna, so that productivity can be improved without harming the long-term production potential of soil and water.

I ⁶⁴⁰ have had occasion to fly over the Himalayas in recent months and I was shocked to see the extent of ⁶⁶⁰ deforestation that has taken place. What was once all greenery has been reduced to barren rocks. Such denudation and the ⁶⁸⁰ resultant soil erosion pose a grave danger to our future. Floods and droughts are caused by thoughtless destruction of forests. ⁷⁰⁰ We should ensure that in our zeal to bring more land under the plough we do not disturb the delicate ⁷²⁰ balance of nature. We need to create new forest belts to be maintained in perpetuity. I am happy that the ⁷⁴⁰ State Governments are now imposing restrictions on the felling of trees and preventing further denudation of forest areas. But ⁷⁶⁰ this is largely a matter for community involvement and initiative and I hope our people, particularly in the rural areas, ⁷⁸⁰ will take up this work in right earnest. If today many people still go without enough food, it is not ⁸⁰⁰ because of lack of food but rather because of lack of purchasing power. Hence, our agricultural plans will have to ⁸²⁰ aim at generating more and more employment in the rural areas, in addition to providing food for our growing population. ⁸⁴⁰

DENUDEATION : to make bare;

FLORA & FAUNA : wild life plants & animals;

INTROSPECTION : self-examination; **PERPETUITY** : forever;

The right side of the page contains handwritten shorthand notes corresponding to the text on the left. The notes are written in a cursive shorthand style on lined paper. The text is organized into paragraphs, with some lines starting with a double slash (//) indicating a new section or a specific note. The handwriting is fluid and appears to be a personal shorthand system used for stenography.

Exercise 17

Recall how after years of struggle and suffering India has won independence and shaken off the foreign yoke. All of us²⁰ who took part in this struggle did so with the idea that when independence was achieved, there would be¹⁰ good government in India. When we accepted partition, it was with the sincere desire that we should thereby be enabled⁶⁰ to work out our own salvation, unhampered by the factors which rendered progress impossible. At the same time, we wished⁸⁰ Pakistan well and hoped that under settled conditions, when they realized that we were really brothers and not two nations of¹⁰⁰ different faiths and ideologies, they would come back to us. But the poison has been injected too far by the¹²⁰ ceaseless propaganda of hate and of the two-nation theory. The result has been that no Sikh in Hindu can¹⁴⁰ live in peace and safety in Pakistan, a fact which had its reactions in that no Muslim could live without¹⁶⁰ fear and East Punjab. Nevertheless, we have to so order our conduct that no further religious quarrels taint our history.¹⁸⁰ We must all live in amity and goodwill and must not tolerate 'Goonda Raj' which is being perpetrated in various²⁰⁰ areas owing to the spirit of lawlessness which the last few weeks have generated and promoted.

After alien rule, to which²²⁰ both the Rulers of the States and the people were equally subjected has been removed, all those who are²⁴⁰ left belong to one family. There can, therefore, be no quarrel with the Princes. They are ours and we can²⁶⁰ make them understand and appreciate our point of view. But, before you can make them understand and ask them to relieve²⁸⁰ themselves of the burden which they are shouldering, it is your bounden duty to make yourselves worthy of taking over³⁰⁰ those responsibilities. It is not enough to ask for responsible government. You must know how to digest it. No government³²⁰ can function without popular support. There two states are living examples of how in the fitness and fullness of time,³⁴⁰ popular unity and strength had made the Rulers part with power. This shows that we must change our method to suit³⁶⁰ the new circumstances which the departure of alien rule has created. I myself took part in many a fight³⁸⁰ with Rulers in the past. But I always told them and my struggle was not with the Rulers as such.⁴⁰⁰

But the days of vilifying Princes, calling them names and maligning them are gone. It is not only a waste of²⁰ energy to concentrate on them, but also needless irritation in a profitless undertaking. Our methods now have to be guided⁴⁰ by a more

Handwritten shorthand notes corresponding to the text on the left, written on a set of four horizontal lines. The notes are in a shorthand system, likely Pitman shorthand, and cover the entire length of the text on the page.

friendly approach and a spirit of understanding and goodwill. No government anywhere in India can be⁴⁶⁰ carried on without popular support. I am sure the Princes themselves realize that their interests lie in taking the people⁴⁸⁰ with them. Why should we, therefore, pick quarrels or choose the path of ill-will or hostility? I appeal to you⁵⁰⁰ to cultivate a proper sense of moral values. I ask you do a little heart-searching. We can only⁵²⁰ advise you, but you can act on that advice only according to your capacity. If you are selfless workers, you will⁵⁴⁰ get your reward. But if you become involved in mutual jealousies and religious quarrels, you can only do damage⁵⁶⁰ to the cause which you profess to uphold. When we achieved independence, it was with a view to carving out⁵⁸⁰ for India a place in the world polity, and to raising to stature and the standard of living of the people.⁶⁰⁰ Instead, we find ourselves fully preoccupied with the task of meeting the most gigantic problem of refugee relief that has ever⁶²⁰ faced man in human history.

This is not the time to involve ourselves in needless disputes, nor can⁶⁴⁰ we ever afford to follow the mirage of many "stans" like Khalistans and Sikhistans or Jatistans. If we are not⁶⁶⁰ careful and become a prey to these inimical ideals, we can only succeed in turning India into a *pagalistan*.⁶⁸⁰ It is, therefore, up to you to forget your mutual quarrels and behave with a sense of responsibility and in⁷⁰⁰ a spirit of co-operation and goodwill. We have formidable tasks before us. Attacks on railways, looting and the part which⁷²⁰ sometimes even the military and the police play in such incidents merely show that we are face to face with⁷⁴⁰ moral bankruptcy which, if not checked, must mean downfall and ruin. Remember, if a hungry man dies of strvation,⁷⁶⁰ he dies without a stain on his honour. But one who steals to feed himself virtually suffers from living death.⁷⁸⁰ He has not followed the path of honour and glory, but that of shame and disgrace. If we want popular government,⁸⁰⁰ we must build up popular support and strength. Princes want respect and reverence. They will gracefully yield to popular demand⁸²⁰ if they find that a sense of responsibility and popular support prompts and popular organizations to achieve its goals promptly.⁸⁴⁰

YOKE: bondage, heavy burden.

UNHAMPERED: without restrictions:

ALIEN: foreign:

VILLIFYING: making cheap.

MALIGNING: writing in untrue manner to damage:

MIRAGE: distorted image of an object

Handwritten shorthand notes corresponding to the typed text on the left, written in a cursive shorthand style on lined paper.

Exercise 18 (Budget)

Mr. Speaker, Sir, for realisation of the goal of 'Housing for All' and affordable housing, a tax holiday has already²⁰ been provided on the profits earned by developers of affordable housing. Also, interest paid on housing loans is allowed as⁴⁰ a deduction to the extent of 2 lakh in respect of self-occupied property. In order to provide a⁶⁰ further impetus, I propose to allow an additional deduction of up to 1,50,000/- for interest paid⁸⁰ on loans borrowed up to 31st March, 2020 for purchase of an affordable house valued up to¹⁰⁰ 45 lakh. Therefore, a person purchasing an affordable house will now get an enhanced interest deduction up to¹²⁰ 3.5 lakh. This will translate into a benefit of around 7 lakh to the middle class¹⁴⁰ home-buyers over their loan period of 15 years. Non-banking financial companies play an increasingly important role in¹⁶⁰ India's financial system. With the enhanced levels of regulation they are subjected to by the Reserve Bank of India,¹⁸⁰ there is a need to provide greater parity in their tax treatment vis-à-vis scheduled banks.

Currently, interest on²⁰⁰ certain bad or doubtful debts made by scheduled banks and other financial institutions is allowed to be offered to²²⁰ tax in the year in which this interest is actually received. I propose to extend this facility to deposit taking²⁴⁰ as well as systemically important non-deposit taking NBFCs also. To promote the International Financial Services Centre in²⁶⁰ GIFT City, series of measures have already been taken in the past by this Government. With a view to further²⁸⁰ incentivising the IFSC, I propose to further provide several direct tax incentives to an IFSC³⁰⁰ including 100 % profit-linked deduction under section 80-LA in any ten-year block within a³²⁰ fifteen-year period, exemption from dividend distribution tax from current and accumulated income to companies and mutual funds, exemptions³⁴⁰ on capital gain to Category-III and interest payment on loan taken from non-residents. I propose to give relief³⁶⁰ in levy of Securities Transaction Tax by restricting it only to the difference between settlement and strike price in case of³⁸⁰ exercise of options. India's Ease of Doing Business ranking under the category of 'paying taxes' showed a significant jump.⁴⁰⁰

Mr. Speaker, Sir, more than 120 Crore Indians now have Aadhaar. Therefore, for ease and convenience of tax payers,⁴²⁰ I propose to make PAN and Aadhaar interchangeable and allow those who do not have PAN to file Income Tax⁴⁴⁰ returns by simply quoting their Aadhaar number

Handwritten notes in Urdu script, likely a transcription of the text above, covering the same content as the typed text.

and also use it wherever they are required to quote PAN. Pre-filled⁴⁶⁰ tax returns will be made available to taxpayers which will contain details of salary income, capital gains from securities, bank interests,⁴⁸⁰ and dividends etc. and tax deductions. Information regarding these incomes will be collected from the concerned sources such as⁵⁰⁰ Banks, Stock exchanges, mutual funds, EPFO, State Registration Departments etc. This will not⁵²⁰ only significantly reduce the time taken to file a tax return, but will also ensure accuracy of reporting of income⁵⁴⁰ and taxes. The existing system of scrutiny assessments in the Income-tax Department involves a high level of personal interaction⁵⁶⁰ between the taxpayer and the Department, which leads to certain undesirable practices on the part of tax officials. To eliminate⁵⁸⁰ such instances, and to give shape to the vision of the Hon'ble Prime Minister, a scheme of faceless assessment in⁶⁰⁰ electronic mode involving no human interface is being launched this year in a phased manner.

To start with, such⁶²⁰ assessments shall be carried out in cases requiring verification of certain specified transactions or discrepancies. Cases selected for⁶⁴⁰ scrutiny shall be allocated to assessment units in a random manner and notices shall be issued electronically by a Central Cell,⁶⁶⁰ without disclosing the name, designation or location of the Assessing Officer. The Central Cell shall be the single point⁶⁸⁰ of contact between the taxpayer and the Department. This new scheme of assessment will represent a paradigm shift⁷⁰⁰ in the functioning of the Income Tax Department. Mr. Speaker, Sir, our Government has taken a number of initiatives in the⁷²⁰ recent past for the promotion of digital payments and less cash economy. To promote digital payments further, I propose⁷⁴⁰ to take a large number of measures. To discourage the practice of making business payments in cash, I propose to levy⁷⁶⁰ TDS of 2% on cash withdrawal exceeding one crore in a year from a bank account.⁷⁸⁰ Further, there are low-cost digital modes of payment such as BHIM, UPI, UPI-QR Code, Aadhaar Pay, certain⁸⁰⁰ Debit cards, NEFT, RTGS etc. which can be used to promote less cash economy.⁸²⁰ I, therefore, propose that the business establishments with annual turnover more than 50 crore shall offer such low cost digital modes of payment to their customers.⁸⁴⁸

- IMPETUS:** emphasis;
- ACCUMULATED:** to pile up;
- ELIMINATE:** to end;
- PARADIGM:** fundamental change.

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on a set of horizontal lines and include various symbols and abbreviations used in shorthand.

Exercise 19

Sir, the entire concept of the Goods and Services Tax is, actually, an indirect tax and an indirect tax is²⁰ a regressive tax and a regressive tax has been explained. All of us know what a regressive tax is and⁴⁰ how it burdens the poor much more and it should not burden those people for whose welfare we are all⁶⁰ supposed to work for. Now, you consider this situation. In India today, the direct tax component revenue in our country,⁸⁰ today, for our country's resources is 37 per cent: 62 per cent already comes from your indirect taxes. That is,¹⁰⁰ the people are burdened by that amount. In the last Budget, which the hon. Finance Minister presented, he said, "Indirect¹²⁰ taxes have been hiked to the tune of around twenty thousand crores of rupees while the direct taxes have been¹⁴⁰ reduced by over a thousand crores." What are you doing - enriching the rich and impoverishing the poor?

Now, in this sort¹⁶⁰ of an atmosphere, compare our 37 per cent of direct tax collections with the other emerging economies in South Asia. Look at¹⁸⁰ Indonesia; they have a direct tax revenue component of 55 per cent. Look at South Africa part of your BRICS,²⁰⁰ they have a direct tax revenue component of 57 per cent. We have it at 37 per cent,²²⁰ and on top of that is the GST. If you do not have a cap on its limit,²⁴⁰ a limit on the GST, it will be an increasingly regressive tax that will impose greater and greater²⁶⁰ burdens on the people. Now, you have worked out. I don't want to name him but those of us who have²⁸⁰ read the Chief Economic Advisor's Report would think that they are very reasonable economic arguments. Those are economical³⁰⁰ sound arguments that have been put in there. The Revenue Neutral Rate, was estimated and that has already been explained³²⁰ in the House to be 15 per cent or 15.5 per cent, whatever that exact figure is. But, remember, Sir,³⁴⁰ there was an RNR calculated in 2014, which we was then very strongly opposed and that³⁶⁰ RNR that was calculated then was 27 per cent, 13 per cent as the Central taxes and 14 per cent³⁸⁰ as the State taxes. This is a very heavy burden on the people who are also hit by high inflation.⁴⁰⁰

Now, if you have this sort of an RNR and on top of that you have the⁴²⁰ bands, you may have bands less than that, but then a tax rate of around 24 per cent or 25 per cent,⁴⁴⁰ that will just cripple a vast majority of our people. I

Handwritten shorthand notes in Devanagari script, corresponding to the typed text on the left. The notes are written on a grid of horizontal lines and include various symbols and abbreviations used in shorthand.

have said this before; what is the reality⁴⁶⁰ today. It is reported that in the last one year, the number of US\$ billionaires in our country have⁴⁸⁰ increased from 100 to 150. Wonderful, may that tribe increase. So, as your own saying goes, that is,⁵⁰⁰ 'Shining India'. What does the 2011 Economic Data Report show, "In 90 per cent of Indian families, the bread-earner⁵²⁰ of the family earns less than Rs.10,000 a month". These are the two Indias you already have.⁵⁴⁰ On top of that, if you get a regressive tax regime, you are only widening the gap between the two Indias⁵⁶⁰ and that is not the spirit which our Constitution enjoins us to come to this House to legislate. Therefore, I think,⁵⁸⁰ it is absolutely necessary that instead of a Revenue Neutral Rate; you start considering, what I would call, a⁶⁰⁰ 'Fair Revenue Rate'.

I am seriously suggesting to the hon. Finance Minister that this be considered as a 'Fair Revenue Rate',⁶²⁰ and to work on it. By the time you bring the GST Bill, you can actually work on⁶⁴⁰ a 'Fair Revenue Rate' for the States concerned, and then, you have a cap on it. So, that assurance must also⁶⁶⁰ come when the GST Bill is brought before us; how it will be brought, I will come to later.⁶⁸⁰ So, when it is brought before the House that should be taken into account. The third major point that⁷⁰⁰ I have, Sir, is concerning the concrete amendments. There are certain problems in the concrete amendments which the hon. Finance Minister⁷²⁰ has moved. In the third amendment, for instance, of Clause 9, he suggests three categories. He has given (1A),⁷⁴⁰ (1B) and (1C). Sir, (1A) says, "The amount apportioned to a State under Clause (1) shall not form⁷⁶⁰ part of the Consolidated Fund of India." Yes, because it has to be shared. So, once it goes in⁷⁸⁰ there, then, you and I will have to sit again to apportion it. It is correct. The second amendment is⁸⁰⁰ also by the same logic. Okay. The third amendment, namely, (1C) says, "Where an amount collected as tax levied⁸²⁰ by a State under Article 246A has been used for payment of the tax levied under Clause (1)."⁸⁴⁰

- REGRESSIVE:** burdening the lower income people;
- IMPOVERISHING:** making poor;
- CRIPPLE:** lame person;
- APPORTION:** to distribute.

Handwritten notes in Urdu script, likely a transcription of the spoken text. The notes include phrases like "US\$ billionaires", "Shining India", "bread-earner", "Fair Revenue Rate", "GST Bill", "Consolidated Fund of India", and "Article 246A".

Exercise 20

It would be useless on my part to attempt to deal at any length with the many nightmares and imaginary²⁰ visions of a widespread plan for the extermination of Muslims in the States which the Prime Minister of Pakistan has⁴⁰ conjured up in the broadcast made from his sick-bed. One might expect hot temper in a state of frenzy,⁶⁰ but the state of delirium which the broadcast most certainly exhibits cannot but have filled his listeners and readers with amazement⁸⁰ and apprehension. History has been dishonestly and michievously distorted: freebooters and looters have been dubbed as liberators and heroes:¹⁰⁰ the wanton and mass tragedies inflicted by the raiders on the innocent, helpless and peaceful inhabitants of villages in the Happy Valley¹²⁰ have been treated as matters of no consequences, and what is virtually an elaborately planned, fully equipped and professionally directed¹⁴⁰ invasion from a friendly territory has been presented as a rising of the people against the torture and oppression of¹⁶⁰ a ruling race.

The grim tragedy which overtook the British members of a religious order at Baramula, the details of which are¹⁸⁰ too heart-rending to tell, and the murder in cold blood of European families there are sufficient²⁰⁰ to reveal the true character of the so-called missionaries of liberation and emancipation. The ceaseless hysteric outbursts of the Prime Minister²²⁰ of Pakistan together with the known composition of these raiders and their equipment, fully bear out the interest taken by²⁴⁰ a neighbouring State, the leaders of which, more than anyone else, have constantly harped in the past on the independent²⁶⁰ character of the States after the lapse of Paramountcy and the entire freedom of choice in the matter of accession²⁸⁰ vested in their Rulers. As if Kashmir alone was not an adquate target for the venomous shafts of the Prime Minister³⁰⁰ of Pakistan, he has encompassed within his indciment, the States of India are States that have acceded to the Indian Union,³²⁰ a State with which again Pakistan has friendly relations. As usual, however, facts have either been ignored or given³⁴⁰ a twist to suit the picture which the Prime Minister deliberately intended to overdraw. I have no doubt that but³⁶⁰ for the poison of hate and the communal virus which had been injected into the body politic by the League,³⁸⁰ This virus will be suicided for the peace between the two neighbouring countries after that protrusion of the United India.⁴⁰⁰

Nevertheless, Meos in thouands have returned to these States and those that wish to go neither persuasion nor arguments would⁴²⁰ succeed in restraining, for they know the destruction of non-muslim homes and property which they have done. As

regards⁴⁴⁰ the other States I see no reason why the Pakistan Prime Minister should have, unless it were for his own⁴⁶⁰ ulterior ends, isolated them from the general flare-up which has overtaken the East and West Punjab and for which⁴⁸⁰ not one single community is to blame entirely. If the Rulers for these States have not been able to prevent⁵⁰⁰ communal disturbances to a degree which would have prevented evacuation of Muslims, they share that discredit with other governments, including⁵²⁰ the Pakistan Government, who so clearly failed to arrest the tide. The Pakistan Prime Minister talks of a widespread plan⁵⁴⁰ for the extermination of Muslims. Of course, it did not suit his purpose to mention the brutal and mass murders⁵⁶⁰ which have taken place in a State which was quite susceptible to their influence and which had, some time ago,⁵⁸⁰ acceded to the Pakistan federation, namely, the State of Sind, where non-Muslims have suffered untold losses in men,⁶⁰⁰ women and children and property. But obviously, Pakistan holds that what is sauce for the Pakistan goose cannot be⁶²⁰ sauce for the Indians here.

While non-Muslims have been exterminated ruthlessly and without remorse from Pakistan and its neighbouring States,⁶⁴⁰ Producing an inevitable reaction in the Indian Union, the blame must rest with the latter, for the inhabitants of the⁶⁶⁰ latter have refused to submit to the fate of their co-religionists in the former. It is this wrong logic⁶⁸⁰ on which the whole conception and policy of the Government of Pakistan are based, and it is this wrong logic⁷⁰⁰ which the Pakistan Prime Minister has left to his appreciative audience and the world to judge. The Pakistan Prime Minister⁷²⁰ has also made the following statement: "When we asked the Indian Government to protect the Muslims in these States, we were told⁷⁴⁰ that these events were the States' internal affairs and the Indian Government could not interfere. Whenever this question⁷⁶⁰ was broached between the two Governments, the limitations imposed by constitutional relationship on interference in the internal administration of a State⁷⁸⁰ were mutually recognized. The last time when this was formally placed on record was when representatives of the two Governments⁸⁰⁰ met in Delhi. In fact, in the past, the League leaders have themselves been loud in their protestations of the⁸²⁰ absolute independence and sovereignty of the States on the lapse of paramountcy both in the internal and external spheres.⁸⁴⁰

EXTERMINATION: killing completely:

FRENZY: state of wild excitement:

EMANCIPATION: to set free from legal/political restrictions:

HARPED: to take about:

PARAMOUNTANCY: having high political power.

Exercise 21 (Legal)

The Corporation has carved out two classes of dependents of the deceased employees in respect of claims for compassionate appointment.²⁰ The reason for the disqualification of the dependents of an employee who died in an accident involving the vehicle of the⁴⁰ Corporation is to avoid extra burden on the Appellant- Corporation. In such cases, the Appellant- Corporation has to pay⁶⁰ the compensation under the Act and also to provide compassionate appointment to the dependents of the deceased employee.⁸⁰ In a case where the vehicle of the Appellant- Corporation is not involved in the accident, the compensation under the Act¹⁰⁰ is not the liability of the Appellant- Corporation. It cannot be said that the dependents of an employee who claim¹²⁰ both compensation under the Act and compassionate appointment from the Appellant- Corporation are on the same footing as the¹⁴⁰ dependents of the deceased employee whose claim under the Act against a private owner or an insurance company, and compassionate¹⁶⁰ appointment from Appellant- Corporation. The dependents of a deceased employee who claim compensation from the Corporation under the Act and¹⁸⁰ compassionate appointment from the Appellant- Corporation from a separate class. It is well-settled that though Article 14 forbids class²⁰⁰ legislation, it does not forbid reasonable classification for the purposes of legislation. When any impugned rule or statutory provision is²²⁰ assailed on the ground that it contravenes Article 14, its validity can be sustained if two tests are satisfied.²⁴⁰

The first test is that the classification on which it is founded must be based on an intelligible differentia which²⁶⁰ distinguishes persons or things grouped together from others left out of the group; and the second test is that the²⁸⁰ differentia in question must have a reasonable relation to the object sought to be achieved by the rule or statutory³⁰⁰ provision in question. Having held that the classification of the two categories of dependents of deceased employees is reasonable,³²⁰ what remains to be examined is whether there is a rationale nexus of the classification with the objective sought to be³⁴⁰ achieved by the Regulations 4(3). The intention with which Regulation 4(3) is made is to obviate the liability³⁶⁰ of the Corporation in payment of compensation under the Act and to provide compassionate appointment to the same person.³⁸⁰ We find there is a rational nexus between classification and the object sought to be achieved by the Regulation.⁴⁰⁰

It is useful to refer to a judgment of this Court in National Insurance Company Limited v. Rekha and Others.⁴²⁰ The question that arose for consideration of this Court related to the deduction of salary that was earned by the⁴⁴⁰ claimant therein after being appointed

Handwritten shorthand notes in Urdu script, corresponding to the English text on the left. The notes are written on a set of four horizontal lines (top, middle, bottom, and descender lines) and use various symbols and abbreviations to represent the words and phrases of the text.

on compassionate grounds while calculating the compensation payable to her under the Act for the⁴⁶⁰ death of her husband. It was held that the salary earned by compassionate appointment cannot be deducted from the compensation⁴⁸⁰ which the claimant is entitled under the Act. However, it was made clear that the salary which flowed from the⁵⁰⁰ compassionate appointment that was provided by the law was liable to be deducted if the employer was the owner of the⁵²⁰ offending vehicle and thus liable to pay compensation under the Act. In other words, the employer who has provided⁵⁴⁰ compassionate appointment can claim deduction of the salary of the dependent while calculating if he is liable to pay compensation⁵⁶⁰ under the Act, being the owner of the offending vehicle. The two categories of dependents i.e. dependents of employees⁵⁸⁰ who have died in an accident while travelling in a vehicle belonging to the Corporation and dependents of the employees⁶⁰⁰ who died while travelling in a vehicle not belonging to the Corporation are not similarly situated in respect of their⁶²⁰ claims against the Corporation. They cannot be treated as equals.

Therefore, Regulation 4(3) cannot be said to be discriminatory.⁶⁴⁰ In the aforementioned view, we are not in agreement with the judgment passed by the High Court that Regulation 4(3)⁶⁶⁰ is violative of Article 14 of the Constitution. As the Respondent has received the compensation under the Act, he is⁶⁸⁰ not entitled for compassionate appointment under the Regulations. In view of the above, the judgment of the High Court⁷⁰⁰ is set aside the Appeal is allowed. The application preferred by the Respondent for compassionate appointment was rejected by the⁷²⁰ Corporation as being not maintainable under Regulation 4(3) of the Regulations, due to the fact that the Respondent has⁷⁴⁰ filed a claim petition under the Act. The High Court allowed the Writ Petition as being covered by a judgment⁷⁶⁰ in Civil Writ Petition No.13 of 2014. The Appeal filed by the Corporation is allowed in terms⁷⁸⁰ of the judgment in Civil Appeal No. 7800 of 2019 the Supreme Court of India.⁸⁰⁰ The Court is of the firm opinion that there is no claim for appointment of the petitioner on compassionate ground⁸²⁰ by the Appellant-Corporation. There has been several precedents to the case on this point of law. Hence the appeal not held.⁸⁴⁰

- RATIONALE:** logic;
- NEXUS:** relationship;
- OBVIATE:** to remove difficulty;
- PRECEDENTS;** examples.

Handwritten notes in Urdu script, likely a shorthand or stenographic transcription of the printed text. The notes are written on lined paper and include various symbols and abbreviations used in shorthand.

Exercise 22

Sir, I rise to support the Bill as it has emerged from the Joint Committee but while doing so, I wish²⁰ to make some observations generally and also in respect of certain clauses. The objects of the Bill as originally introduced⁴⁰ have been enumerated like this that a litigant should get a fair trial in accordance with the accepted principles of natural⁶⁰ justice. Every effort should be made to expedite the disposal of civil suits and proceedings, so that justice may⁸⁰ not be delayed. The procedure should not be complicated and should to the utmost extent possible, ensure fair deal¹⁰⁰ to the poorer sections of the community who do not have the means to engage a pleader to defend their¹²⁰ cases. I wonder whether any of these three objectives will be achieved by this Bill. Let us not flatter ourselves¹⁴⁰ that this amending Bill, as it has emerged from the Joint Committee, will be able to achieve any of these¹⁶⁰ objects. The Code of Civil Procedure is a complicated thing. It was framed in 1908. We have streamlined it¹⁸⁰ here and there, we have removed some hardship here and there and codified some of the legal decisions and we²⁰⁰ have removed certain conflicts in decisions. But that does not mean that the litigant is able to get speedy justice²²⁰ or justice at less expense. Let us be clear about it. I do not blame anybody, but by the civil²⁴⁰ procedure, as it stands none of these objects can be achieved.

I am glad that some of the provisions²⁶⁰ which have been introduced are really good. They have removed the doubts and conflicts in respect of judicial decisions which²⁸⁰ had prevailed; each High Court giving a different decision about a particular matter, that has now been set at rest.³⁰⁰ For instance in Section 11, there was a conflict of judicial decision, whether the decision of a court with limited³²⁰ jurisdiction can operate in subsequent proceeding between the same parties in a higher court. There was a conflict of³⁴⁰ decisions and now it is set at rest by saying that the decision of the lower court with limited jurisdiction³⁶⁰ will operate in a subsequent suit between the same parties in a court with higher jurisdiction. Secondly, it is also³⁸⁰ made clear that principle applies to execution proceedings also. I would like to say that it is good improvement⁴⁰⁰.

Section 60 of the original Act has been amended which has given greater concessions to the judgement debt from arrest⁴²⁰ and also from attachment of his salary. That will relieve some hardships. The Law Commission in its two reports have⁴⁴⁰

Handwritten shorthand notes corresponding to the typed text on the left, written on a set of four horizontal lines.

recommended the deletion of this Section. The Bill as originally introduced also deleted that Section but the Committee, in its⁴⁶⁰ wisdom, found that the notice should be there so that cases which are genuine might be settled out of court⁴⁸⁰ by the Government so that unnecessary expenditure need not be incurred by the litigant and also the litigant need not⁵⁰⁰ undergo unnecessary expenses and worry. But this Section which is being restored should not be understood in favour of the⁵²⁰ Government but the Government should deem it a duty to see that whenever a notice under Section 80 is received,⁵⁴⁰ it should examine the claim of the aggrieved citizen and see that it is settled if it is genuine so⁵⁶⁰ that litigation could be avoided. Otherwise, the Government or the Government officers never bothered to look into the notice. The⁵⁸⁰ litigant is at a loss and he has to go to the court. The purpose was not being served. now,⁶⁰⁰ I hope with this amendment, the litigant will not be driven to the court to file a suit. In cases,⁶²⁰ of course, where the Government feel that the claim is genuine, it could be settled and avoid the litigant from⁶⁴⁰ going to the Court.

About Section 100 which speaks of Second Appeals, they have introduced the words 'substantial question of⁶⁶⁰ law.' The wording earlier was on a question of law, a second appeal lie. That is the wording under⁶⁸⁰ the existing Section 100 of Civil Procedure Code. But they have now put the words a substantial question⁷⁰⁰ of law. A substantial question of law should be involved for a second appeal. What does it mean? Suppose the⁷²⁰ decision of a suit depends on a question of limitation where the plaintiff files a suit and the defendant contests⁷⁴⁰ the suit as barred by time, is it a substantial question of law or is it only a technical question⁷⁶⁰ of law. If the latter is upheld, the appeal fails. Therefore, I cannot understand why on a substantial question of⁷⁸⁰ law have been introduced in Section 100.

I think really it is taken out of the Constitution where it⁸⁰⁰ is said substantial question of law involving the interpretation of the Constitution. I believe that any question of law which⁸²⁰ has the effect of deciding the result of the case should be considered as a substantial question of law⁸⁴⁰.

PLAINTIFF/DEFENDANT: suit filer & one who defends;

ENUMERATED : to number;

EXPEDITE : to quicken;

JURISDICTION : legal scope;

Handwritten shorthand notes in a vertical column on the right side of the page, corresponding to the printed text. The shorthand uses various symbols and abbreviations to represent the words and phrases in the text.

Sir, a tax collected by the State for the State GST naturally has to go to the Consolidated Fund of the State. There is actually a conceptual problem. Where do revenues collected go? What is the mechanism whereby the distribution is done immediately so that the revenue can be collected and somebody sits on it? That is an important aspect that needs to be clarified. So, that is what I would like that the hon. Finance Minister to reconsider the Amendment No.3 that he has moved. Secondly, that is an important point. You collect revenue. What is the mechanism and what is the timeframe within which it is shared between the States and the Centre? If you don't have that clarity, then, how can you collect revenue which does not go into the Consolidated Fund? That is not permissible under our Constitution. That cannot remain in vacuum, hanging somewhere that amount. Therefore, this is a serious lacuna, according to me, that needs to be addressed. Then, there is another Amendment No.4 that has been moved by the hon. Finance Minister.

Sir, I have with me, letters from the Chairman of the Empowered Committee of State Finance Ministers, a position that this Bill has discussed over the last two decades, a position that was occupied by the Left Front Government's Finance Minister, now occupied by the current Finance Minister of West Bengal, and a letter also from the Finance Minister of Kerala. I know letters by the State Finance Ministers should not normally be read out here. So I am not reading out these letters. Now, both the West Bengal Finance Minister and the Kerala Finance Minister: and I think there is a point in which they argue that there has been an issue on the question of the tax levied and collected by the Union under Clause 2, etc., etc. This is the newly proposed Amendment under the same Amendment No. 4 of the Finance Minister to Clause 10, whereby, this amendment, I am informed, has not been discussed in the last Empowered Committee meeting of the State Finance Ministers, and it goes against the decision of the Empowered Committee of 2014 where it was decided that the residual amount in the IGST shall be shared with the States as per the Finance Commission's formula formulated during financial years.

Therefore, both the States, the Chairman of the Empowered Committee have suggested that this be deleted, and let Clause 10 remain what it was as the Lok Sabha passed it. That needs serious consideration, and I would like

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on lined paper and include various symbols and abbreviations used in shorthand.

Exercise 24

Sir, this is the time to look at the performance of the general fiscal situation. I have listened with some attention²⁰ to the remarks from the Opposition. Everybody is worried. I heard my friend speaking and the Hon. Member, who spoke just now⁴⁰ also talked about the problems of the size of the deficit of non-Plan expenditure, the question of continuing⁶⁰ inefficiency or relatively less efficiency of public enterprises or the fear of the debt trap. These are familiar battle cries⁸⁰ on the side of the Opposition. At the same time, if you heard the earlier debates, the demand on behalf¹⁰⁰ of the State for the net added transfer of resources from the Centre to States is still growing. The pressure is¹²⁰ mounting. There is a demand for additional subsidy and continuation of existing subsidies. Then, on the one side, we talk¹⁴⁰ about efficiency in economic management, on the other side, we find different State Government, and particularly, some of the neighbouring¹⁶⁰ State Government indulging in populist approach towards repayment of loans from the banks or other sector of the Government. Now¹⁸⁰ it is very difficult to reconcile the economic rationality of the demand and the economic rationality of the comments that²⁰⁰ the Opposition Members are trying to make. Let us look at the hard facts. The question is whether the economy²²⁰ is growing in terms of growth rate of the GNP or not. The fact is that it is²⁴⁰ growing at a very fast pace.

In fact, the expected rate of growth of real income in the current year²⁶⁰ is likely to be around 9 per cent, which is much higher than what we have seen in the recent²⁸⁰ years. If you look at the sectorial composition of performance then the food production, thanks to the bountiful monsoon and³⁰⁰ a more imaginative agricultural strategy, particularly the food production, strategy, we are finding a better performance. Of course, we depleted³²⁰ our buffer stock but as a result of the better crops and with some imports we are trying to replenish³⁴⁰ our buffer stocks. Industrial growth has been very encouraging although in the last few months there has been a tendency³⁶⁰ at deceleration and we hope by the year-end, the things will level up and our performance in the industrial³⁸⁰ sector will be well above the recent performance. It should be crossing 10 to 11 per cent mark altogether.⁴⁰⁰

I heard my friend talking about the Consumer's Price Index. There is no doubt that it is in the rise in⁴²⁰ the Consumer's Price Index that the consumer faces the real punch but the increase has not been as alarming as⁴⁴⁰ we think. particularly.

Handwritten shorthand notes corresponding to the typed text on the left, written in a cursive shorthand style on lined paper.

if we look at the recent drought and the risks of likely increase in price which did⁴⁶⁰ not take place. Now so far as the Consumer's Price Index is concerned, it is closely related to the liquidity⁴⁸⁰ in the economy. It is true that the liquidity is growing because disposable income has been growing because of different⁵⁰⁰ kinds of payments that we have committed whether it is the Sixth Pay Commission and the cascading effect of that⁵²⁰ in the rest of the economy or the other salary settlements, dearness allowances and all that. This leads to demand⁵⁴⁰ inflation. But on supply side if our buffer stock position is right and releases are timely and adequate, all the⁵⁶⁰ operations both on the supply side and on the demand side of the buffer stock are efficient then we should⁵⁸⁰ have no fears. It seems to me the very fact that the price index has not been rising at a⁶⁰⁰ very rapid pace, shows that the supply management so far as the essential commodities are concerned has been somewhat efficient⁶²⁰ and this has given us a relatively better balance with demand.

Now, so far as the Wholesale Price Index is⁶⁴⁰ concerned, it is very encouraging. As a matter of fact, there was a slight pressure but if you take the⁶⁶⁰ latest figures, there has been a deceleration there. What is particularly encouraging is that in the agricultural product group the⁶⁸⁰ rate of increase in the Wholesale Price Index has been much less compared to the non-agricultural commodity group. However,⁷⁰⁰ the fact remains that the resource position of the Governments remains under strain. When we talk of resource position, we talk⁷²⁰ of three components. Number one, what is the rate of the domestic savings, particularly, the net figures have been under⁷⁴⁰ serious stress. Fortunately, the household sector performance has been good but the performance at the corporate sector level, and particularly,⁷⁶⁰ the saving in the public sector of the corporate particularly, has been discouraging, and much more discouraging has been the⁷⁸⁰ rate of the saving in the Government Sector. So this is one area where substantial correction is required in order⁸⁰⁰ to generate adequate resource for investment. The second component is related to revenue. Now if you take the total revenue⁸²⁰ picture, the direct taxes constitute 14 per cent and indirect taxes constitute 85 per cent which are increasing every year.⁸⁴⁰

- DECCELERATION** : to reduce gradually;
- CASCADING** : fast moving;
- RATIONALITY** : based on logic;
- DEPLETED** : to unfill;
- REPLENISH** : to fill afresh;

Handwritten shorthand notes in Devanagari script, corresponding to the text on the left. The notes are written on a grid of horizontal lines. A large watermark 'www.StenoIQ.com' is visible diagonally across the page.

Exercise 25 (Legal)

Making the above submissions it is prayed to allow the present appeal and direct the respondents to appropriate the payment²⁰ of Rs.1.25 crore towards settlement dues under the Scheme 2019 and that discharge certificate be issued⁴⁰ to the appellant accordingly. While opposing the present appeal, learned ASG appearing on behalf of the Union of India⁶⁰ has vehemently submitted that in the facts and circumstances of the case no error has been committed by the⁸⁰ Hon'ble High Court in dismissing the writ petition and refusing to direct the respondents to accept the payment towards the¹⁰⁰ settlement dues under the Scheme, 2019. It is submitted that admittedly the Scheme was valid upto 30.06.2020¹²⁰ and the last date for payment of settlement amount under the Scheme, 2019 was 30.06.2020.¹⁴⁰ That thereafter, the Scheme was closed and even the Designated Committees were also dissolved and therefore as rightly¹⁶⁰ observed by the Hon'ble High Court, the Hon'ble High Court has no jurisdiction to extend the Scheme. It is submitted¹⁸⁰ that if the Scheme is extended it would create many complications. It is further submitted that in the present case, admittedly,²⁰⁰ no payment was made of settlement amount under the Scheme prior to 30.06.2020 and therefore, the²²⁰ prayer of the original petitioner to extend the time limit to make the payment of settlement amount under the Scheme, 2019²⁴⁰ was rightly rejected by the Commissioner and the same has rightly not been interfered with by the Hon'ble High Court.²⁶⁰

Making above submissions it is prayed to dismiss the present appeal. We have heard the learned counsel appearing²⁸⁰ for the respective parties at length. At the outset, it is required to be noted and it is not in³⁰⁰ dispute that the appellant is entitled to the benefit of the settlement under the Scheme, 2019.³²⁰ The Scheme, 2019 came to be introduced on 01.09.2019 and the last date for making the³⁴⁰ application under the Scheme was 30.12.2019 and in fact, the appellant submitted the application in³⁶⁰ Form No.1 on before the last date specified for making an application. Under the Scheme, after the Form No.1³⁸⁰ is processed the Designated Committee was to scrutinize the same and issue the Final Form No.3 determining the settlement.⁴⁰⁰

The final determination Form No.3. That the appellant was issued the Form No.3 on 25.02.2020⁴²⁰ and was required to pay the settlement dues on or before 25.03.2020. However, in view⁴⁴⁰ of the COVID-19 Pandemic the Government extended the time upto 30.06.2020. Therefore, the appellant⁴⁶⁰ was required to deposit the settlement dues on or before 30.06.2020. However

Handwritten notes in shorthand script, including dates like 25.06.2020, 30.06.2020, and 25.02.2020, and the acronym ASG.

even before the⁴⁸⁰ Scheme, 2019 came to be introduced, the appellant was subjected to proceedings under the IBC which commenced⁵⁰⁰ when the NCLT admitted the application under Section 7 of the IBC. Thus, the moratorium under⁵²⁰ the IBC commenced on 11.09.2018. The CoC approved the Resolution Plan on 04.06.2019, and the same came to be approved by the NCLT by Order.⁵⁴⁰ Therefore, the moratorium under the IBC continued upto 24.07.2020.

Under the provisions of the⁵⁶⁰ IBC no payment could have been made during the period of moratorium. Therefore, the appellant was statutorily⁵⁸⁰ restrained from making any payment. There was statutory disability on the part of the appellant in making the payment⁶⁰⁰ during the moratorium. If the appellant had made any payment during the period of moratorium, the appellant would have committed breach⁶²⁰ of the provisions of the IBC. Therefore, it was impossible for the appellant to make any payment during the⁶⁴⁰ period of moratorium. Immediately on the moratorium coming to an end, the appellant approached the authority requesting them to accept the⁶⁶⁰ settlement amount under the Scheme, 2019 as per the Form No.3. Such request has been rejected⁶⁸⁰ by the Commissioner on the rejection has been confirmed by the High Court. Therefore, the short question which is posed⁷⁰⁰ for consideration before this Court is, whether, when it was impossible for the appellant to deposit the settlement amount in view of the⁷²⁰ bar and the restrictions under the IBC, the appellant can be punished for no fault of the appellant?⁷⁴⁰ In a given case can the appellant be made to suffer for no fault of its own, and be⁷⁶⁰ rendered remediless and denied the benefit though it was impossible for the appellant to carry out certain acts, namely⁷⁸⁰ to deposit the settlement amount during the moratorium. As per the settled position of law, no party shall be left⁸⁰⁰ remediless and whatever the grievance the parties had raised before the court of law, has to be examined on its own merits.⁸²⁰ As observed and held by this Court no law would compel a person to do the impossible.⁸⁴⁰

Handwritten notes in shorthand script, including dates like 2019, 2018, 2020 and references to IBC, NCLT, and various legal terms.

- VEHEMENTLY:** strong feeling;
- SCRUTINIZE:** to examine closely;
- STATUTORILY:** under the law;
- REMEDILESS:** without compensation.

Acme's Classes for

Pitman's Shorthand – English & Hindi
 General English and G.K. for SSC Groups.

Exercise 26 (Legal)

We deem it necessary and appropriate to briefly refer to the history of the law relating to works contracts.²⁰ Entry 54 in List II of the Seventh Schedule to the Constitution of India enables the State Legislature⁴⁰ to enact legislation providing for levying and collecting tax in respect of the sale and purchase of goods. Article 286⁶⁰ of the Constitution prohibits the State Legislatures from imposing tax on the sale or purchase of goods where such⁸⁰ sale or purchase takes place outside the State, or in the course of the import of the goods into,¹⁰⁰ or export of the goods out of, the territory of India. The scope and ambit of the powers of the¹²⁰ States to levy sales tax on goods involved in the execution of works contracts have been the subject matter of⁴⁰ several judicial pronouncements. The decision of this Court in State of Madras Versus Gannon Dunkerley & Co., reported in 1958,¹⁶⁰ is the leading case on the subject. That was a case where the assessee's business primarily consisted¹⁸⁰ of executing contracts for the construction of buildings, bridges, dams, roads, and other structural projects. During the relevant assessment year²⁰⁰ under consideration, sales tax was levied under the Madras General Sales Tax Act, 1939, on the value of²²⁰ materials used by the assessee in execution of the works contracts.

The assessee questioned the levy of sales tax on the ground²⁴⁰ that there was no sale of goods as understood in India and therefore, no sales tax could be²⁶⁰ levied on any portion of the amount which was received by the assessee from the persons for whose benefit it²⁸⁰ had constructed buildings. The Constitution Bench of this Court held: In a building contract where the agreement between the parties was³⁰⁰ that the contractor should construct the building according to the specifications contained in the agreement and in consideration received payment³²⁰ as provided therein, there was neither a contract to sell the materials used in the construction nor the property passed therein³⁴⁰ as movables. It was held that in a building contract, which is one entire and indivisible contract, there was no³⁶⁰ sale of goods, and it was not within the competence of the Provincial State Legislature to impose tax on the³⁸⁰ supply of the materials used in such a contract, treating it as a sale under the agreement between the parties.⁴⁰⁰

In a building contract, the title to the materials used in the construction passes to the owner of the land⁴²⁰ as an accretion, and there is no question of title to the materials passing as movables in favour of the other⁴⁴⁰ party to the contract. The expression

Handwritten shorthand notes in Urdu script, corresponding to the English text on the left. The notes are written on lined paper and include various symbols and abbreviations used in shorthand.

“sale of goods” in Entry 48 in List II of the Seventh Schedule to the Government of India Act, 1935 must be construed in the same sense it has been⁴⁶⁰ understood under the Sale of Goods Act, 1930 and to constitute “sale of goods”, the essential ingredients are:⁴⁸⁰ (a) there should be an agreement to sell movables; (b) it should be for a price; and (c) there should be⁵⁰⁰ passing of goods pursuant to the agreement. Thus, by virtue of this Court’s decision in Gannon Dunkerley, no sales tax⁵²⁰ could be levied on the amounts received under a works contract by a building contractor even though it had⁵⁴⁰ supplied goods for the construction of the building. The decision of this Court in Gannon Dunkerley was applied in various other decisions⁵⁶⁰ wherein courts were dealing with the issue of transfer of goods in execution of works contracts. One such example⁵⁸⁰ is the case of Northern India Caterers (India) Ltd. Versus Lt. Governor of Delhi, reported in. In this case, this Court⁶⁰⁰ held that there was no sale when food and drink were supplied to guests residing in a hotel and that the⁶²⁰ supply of meals was essentially in the nature of a service provided to the guests and could not be⁶⁴⁰ identified as a transaction of sale.

This Court declined to accept the position that the revenue was entitled to split up⁶⁶⁰ the transaction into two parts, one of service and the other of the sale of food items. Accordingly, the⁶⁸⁰ proprietor of the restaurant, who provided many services in addition to the supply of food, was not liable to pay⁷⁰⁰ sales tax on the value of the goods supplied by him. A summary of the position of law with regard to⁷²⁰ taxation of goods transferred in execution of works contracts before the enactment of the Forty-sixth Amendment is as⁷⁴⁰ (i) works contracts are indivisible, that is, the revenue could not split a single works contract into two⁷⁶⁰ one pertaining to the provision of goods and another pertaining to the provision of services; (ii) to constitute ‘Sale’ all ingredients⁷⁸⁰ as mentioned under the Act, 1930 had to be fulfilled; and (iii) to determine whether a particular contract⁸⁰⁰ was a works contract or a contract for sale, the dominant nature of the contract was looked into on a⁸²⁰ fact specific basis via the terms and conditions of contract and other related aspects to overcome the effect of various judicial decisions.⁸⁴⁰

AMBIT: scope:

ACCRETION: addition:

CONSTRUED: understood in a particular way:

AMENDMENT: formal change or correction.

Handwritten notes in shorthand script, likely corresponding to the text on the left. The notes include dates like 1948, 1945, 1930, 1930, and 1930, and various symbols and abbreviations used in shorthand.