

Monday, 10th March, 1930

THE  
COUNCIL OF STATE DEBATES

VOLUME I, 1930

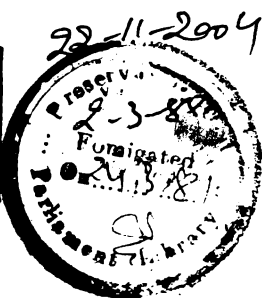
*(17th February to 3rd April, 1930.)*

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EIGHTH SESSION

OF THE

SECOND COUNCIL OF STATE, 1930



CALCUTTA: GOVERNMENT OF INDIA  
CENTRAL PUBLICATION BRANCH  
1930

# CONTENTS.

	Pages.
<b>Monday, 17th February, 1930—</b>	
Members Sworn ... ..	1
Messages from His Excellency the Governor General ...	2
The Railway Budget for 1930-31 ... ..	2-8
Special Marriage (Amendment) Bill—Introduced ...	9
Repealing and Amending Bill—Introduced ...	9
Prisons (Amendment) Bill—Introduced ...	10
Motion <i>re</i> Attempt to wreck the Viceregal Train ...	10-14
Death of Khan Bahadur Nawabzada Saiyid Ashrafuddin Ahmed ... ..	14
Governor General's Assent to Bills ... ..	15
Bills passed by the Legislative Assembly laid on the Table ...	15
Message from the Legislative Assembly ... ..	16
Committee on Petitions ... ..	16
Congratulations to Recipients of Honours ... ..	16-18
<b>Wednesday, 19th February 1930—</b>	
Questions and Answers ... ..	19-44
Resolution <i>re</i> Announcement by the Governor General on the Subject of Constitutional Progress in India—Adopted ...	44-59
<b>Thursday, 20th February, 1930—</b>	
Member Sworn ... ..	61
Messages from His Excellency the Governor General ...	61
General Discussion of the Railway Budget ... ..	61-76
Statement of Business ... ..	77
<b>Monday, 24th February, 1930—</b>	
Member Sworn ... ..	79
Bill passed by the Legislative Assembly laid on the Table ...	79
Motion for the Election of a Member to the Governing Body of the Indian Research Fund Association ... ..	79
Election of a Panel for the Central Advisory Council for Railways ... ..	80
Indian Patents and Designs (Amendment) Bill—Passed, as amended ... ..	80-82
Dangerous Drugs Bill—Passed ... ..	83-84
Special Marriage (Amendment) Bill—Passed ✓ ... ..	84
Repealing and Amending Bill—Passed ... ..	85
Prisons (Amendment) Bill—Passed ... ..	85
<b>Thursday, 27th February, 1930—</b>	
Member Sworn ... ..	87
Questions and Answers ... ..	87-88
Messages from His Excellency the Governor General ...	88
Election of a Member to the Governing Body of the Indian Research Fund Association ... ..	89
Elections to the Panel for the Central Advisory Council for Railways ... ..	89
Resolution <i>re</i> Prohibition of the Import of Vegetable Ghee— Negatived ... ..	89-109

	Pages.
<b>Friday, 28th February, 1930—</b>	
Member Sworn ... ..	111
Questions and Answers ... ..	111-18
Bills passed by the Legislative Assembly laid on the Table ...	114
General Budget for 1930-31 ... ..	114-22
Statement of Business ... ..	122
<b>Tuesday, 4th March, 1930—</b>	
Resolution <i>re</i> Road Development—Adopted ... ..	123-31
Transfer of Property (Amendment) Bill—Passed ...	132
Indian Sale of Goods Bill—Passed ... ..	132-38
Indian Contract (Amendment) Bill—Passed ... ..	138-39
<b>Thursday, 6th March, 1930—</b>	
Member Sworn ... ..	141
Questions and Answers ... ..	141-42
General Discussion of the General Budget ... ..	143-90
Statement of Business ... ..	190
<b>Monday, 10th March, 1930—</b>	
Question and Answer ... ..	191
Bills passed by the Legislative Assembly laid on the Table ...	191
Messages from the Legislative Assembly ... ..	191-92
Resolution <i>re</i> Recommendation of the International Labour Conference concerning the Prevention of Industrial Accidents—Adopted ... ..	192-94
Indian Income-tax (Amendment) Bill—(Amendment of Sections 2, 23, etc.)—Passed, as amended ... ..	195-98
Indian Income-tax (Amendment) Bill—(Amendment of Sections 14, 25A, etc.)—Passed, as amended ... ..	198-200
Transfer of Property (Amendment) Supplementary Bill— Introduced ... ..	200
Destructive Insects and Pests (Amendment) Bill—Introduced	200-01
Motion for Elections to the Standing Committee on Roads— Adopted ... ..	201
<b>Tuesday, 11th March, 1930—</b>	
Members Sworn ... ..	203
Resolution <i>re</i> Slump in Government Securities—Adopted, as amended ... ..	203-20
<b>Wednesday, 12th March, 1930—</b>	
Questions and Answers ... ..	221-28
Elections to the Standing Committee on Roads ... ..	226
Canonnents (House-Accommodation Amendment) Bill— Passed ... ..	226-27
Insolvency Law (Amendment) Bill—Passed ... ..	227-28
Destructive Insects and Pests (Amendment) Bill—Passed ...	228-29
Transfer of Property (Amendment) Supplementary Bill— Passed ... ..	229-30
Elections to the Standing Committee on Roads ... ..	230
Statement of Business ... ..	231

	Pages.
<b>Tuesday, 18th March, 1930—</b>	
Members Sworn ... ..	233
Questions and Answers ... ..	233-44
Resolution <i>re</i> Serious after-effects of vaccination—Negatived	245-49
Child Marriage Restraint (Amendment) Bill—Introduced ✓	249-50
Inland Steam-vessels (Amendment) Bill—Passed ...	250-70
Appendix ... ..	271-450
<b>Wednesday, 19th March, 1930—</b>	
Questions and Answers ... ..	451-54
Statement laid on the Table ... ..	454-62
Indian Tariff (Amendment) Bill—Passed ... ..	463
Indian Income-tax (Third Amendment) Bill—Passed ...	463-64
Indian Railways (Amendment) Bill—Passed ... ..	464-67
Steel Industry (Protection) Bill—Passed ... *	467-68
Motion <i>re</i> Elections to the Standing Committee on Pilgrimage to the Hedjaz—Adopted ... ..	468-69
<b>Thursday, 20th March, 1930—</b>	
Member Sworn ... ..	471
Nominations for Election to the Standing Committee on Pilgrimage to the Hedjaz ... ..	471
Resolution <i>re</i> Publication of an abridged vernacular edition of the Annual Summary of India's Progress—Withdrawn	471-75
Cattle Protection Bill—Introduced ... ..	475
Resolution <i>re</i> Date for the convening of the Round Table Conference—Adopted, as amended ... ..	476-95
Statement of Business ... ..	495
<b>Tuesday, 25th March, 1930—</b>	
Member Sworn ... ..	497
Questions and Answers ... ..	497-502
Bill passed by the Legislative Assembly laid on the Table ...	502-03
Elections to the Standing Committee on Pilgrimage to the Hedjaz ... ..	503-04
<b>Thursday, 27th March, 1930—</b>	
Members Sworn ... ..	505
Indian Finance Bill—Passed ... ..	505-64
Valedictory Speeches in connection with the impending retirement of the Honourable Khan Bahadur Sir Muhammad Habibullah ... ..	564-67
<b>Tuesday, 1st April, 1930—</b>	
Members Sworn ... ..	569
Questions and Answers ... ..	569-78
Messages from the Legislative Assembly ... ..	578
Bills passed by the Legislative Assembly laid on the Table	578-79
<b>Thursday, 3rd April, 1930—</b>	
Question and Answer ... ..	581
Cotton Textile Industry (Protection) Bill—Passed ...	581-602
Silver (Excise Duty) Bill—Passed ... ..	602-03
Indian Companies (Amendment) Bill—Passed ... ..	604-05

# COUNCIL OF STATE.

Monday, 10th March, 1930.

The Council met in the Council Chamber of the Council House at Eleven of the Clock, the Honourable the President in the Chair.

## QUESTION AND ANSWER.

### IMPORT OF VEGETABLE OIL.

63. THE HONOURABLE MR. SURPUT SING: Will Government be pleased to state:

- (a) what action has been taken on the motion of the Honourable Rai Bahadur Lala Ram Saran Das regarding his Resolution on the import of vegetable oil moved in the Council of State on the 27th February, 1929, and adopted by the House?
- (b) the replies that have hitherto been obtained from the different Local Governments whom the Government of India have addressed on the question of vegetable product?

THE HONOURABLE MR. J. A. WOODHEAD: (a) I would refer the Honourable Member to the statement made by me on the 27th February, in reply to the Resolution moved by him on the same subject.

(b) A copy of the replies is being placed in the Library.

## BILLS PASSED BY THE LEGISLATIVE ASSEMBLY LAID ON THE TABLE.

SECRETARY OF THE COUNCIL: Sir, in accordance with rule 25 of the Indian Legislative Rules, I lay on the table copies of the following Bills which were passed by the Legislative Assembly at its meeting held on the 6th March, 1930, namely:

- A Bill further to amend the Indian Tariff Act, 1894, for certain purposes.
- A Bill to amend the law relating to the fostering and development of the steel industry in British India for certain purposes.

## MESSAGES FROM THE LEGISLATIVE ASSEMBLY.

SECRETARY OF THE COUNCIL: Sir, the following Messages have been received from the Secretary of the Legislative Assembly, namely:

"I am directed to inform you that the Legislative Assembly has, at its meeting held on the 6th March, 1930, agreed without any amendments to the following Bills which were passed by the Council of State at its meeting held on the 24th February, 1930, namely:

- A Bill further to amend the Prisons Act, 1894, for a certain purpose.
- A Bill to amend certain enactments and to repeal certain other enactments."

[Secretary of the Council.]

The second Message runs as follows :

“In accordance with rule 36 (1) of the Indian Legislative Rules, I am directed to inform you that the amendments made by the Council of State in the Bill further to amend the Indian Patents and Designs Act, 1911, for certain purposes, were taken into consideration by the Legislative Assembly at its meeting held on the 6th March, 1930, and that the Assembly has agreed to the amendments.”

**RESOLUTION *RE* RECOMMENDATION OF THE INTERNATIONAL LABOUR CONFERENCE CONCERNING THE PREVENTION OF INDUSTRIAL ACCIDENTS.**

**THE HONOURABLE MR. J. A. SHILLIDY (Industries and Labour Secretary) :** Sir, I move :

“That this Council, having considered the Recommendation concerning the prevention of industrial accidents and the Recommendation concerning responsibility for the protection of power-driven machinery adopted at the Twelfth Session of the International Labour Conference, recommends to the Governor General in Council that he should examine the possibility of giving effect to the Recommendation concerning the prevention of industrial accidents and that the results of this examination should be placed before this Council within eighteen months from this date.”

Sir, these recommendations were adopted at the Twelfth International Labour Conference at Geneva in June, 1929. Copies of these Recommendations have I understand been circulated to all Members and copies have also been placed in the Library. Perhaps, I may be allowed to explain that the Recommendations of the International Labour Conference are intended to form general principles for the guidance of national Governments in drafting national legislation or in issuing administrative orders. I will first take up the Recommendation concerning the prevention of industrial accidents. It is divided into four parts and the first relates to the study of the kind and frequency of accidents and of their causes. The study which the International Labour Conference advises or recommends is, first of all, statistical to show frequency and what is called in the Recommendation the law of accidents, which by means of statistics enables us to see what particular kinds of accidents occur most frequently, and when they occur. Having dealt with the kinds of accidents and their frequency, they then pass on to the study of the human factor and so they recommend an inquiry into the physical, the physiological, and psychological qualities and, recognising that accidents may also be due to the unsuitability of work to the worker, they recommend an inquiry into vocational guidance or selection. This inquiry will of course be carried out by State agency but in this as in the other parts of the Recommendation they call for collaboration on the part of the organisations of workers and employers. Having studied the kinds of accidents, they then go on to consider the means of preventing these accidents and the first suggestion is, of course, the education of the workers and employers both, and that Honourable Members will find in the second part. So far as the workers are concerned, there are various suggestions laid down—there are to be cinematograph films, lectures, lessons in elementary school books, and so forth, in order that the worker generally may be warned in time and taught the advisability of taking precautions. I would point out that in certain Presidencies safety posters which have been designed by Factory Inspectors and others have already been issued. Then you come to the education of the worker and the employer and for that

purpose public exhibitions of safety appliances are recommended. Once again the principle of co-operation is introduced and so periodical conferences of the State Inspectors and of organisations of workers and employers are suggested with also the formation of safety organisations in works for the prevention of accidents which occur and for the systematic supervision of works, machinery and plant. This is the educational part of the preventive scheme. In the third part, the question of imposing legal obligations is dealt with. Here I think I should say that we have already been able to anticipate in our own legislation and in our rules, a great many of the recommendations which are made. For example, in paragraph 16 it is stated that it should be provided by law that it is the duty of the employer to equip and manage an undertaking in such a way that the workers are adequately protected. Now, section 18 of the Factories Act lays down provisions for fencing. Every fly-wheel directly connected with a steam-engine, water-wheel, etc., shall be securely fenced. Sections 6, 7 and 8 of the Indian Boilers Act lay down precautions with regard to boilers. No boiler may be used until it has been registered. After registration a certificate is to be issued and if the certificate is withdrawn the boiler can no longer be used. Section 29, sub-sections (k), (m) and (n) of the Indian Mines Act enables rules to be laid down again with regard to certain safety precautions in Indian mines. And paragraph 141 of the Coal Mines Regulations lays down that "every fly-wheel and all exposed and dangerous parts of the machinery of whatever kind used in or about a mine shall be kept securely fenced, guarded or cased in such a manner as may be necessary to prevent accident." Similar provisions will be found in the rules relating to metalliferous mines.

Then paragraph 17 of the Recommendation runs :

"It is in general desirable that plans for the construction or substantial alteration of industrial establishments should be submitted in due time to the competent authority."

Provision for that is made in nearly all municipal bye-laws and control in this respect has already been established.

In paragraph 18 the Recommendation is :

"So far as the administrative and legal systems of each country allow, officials of the inspection service or other body responsible for supervising the enforcement of the statutory requirements for the protection of workers against accident should be empowered to give orders in particular cases to the employer \* \* \*. In case of imminent danger the supervising authority should be empowered to require immediate compliance with the orders, notwithstanding the right of appeal."

We have exact provision for that in section 18A of the Factories Act :

"If an inspector is of opinion that any factory or part thereof is in such a condition as to be dangerous to human life or safety, \* \* \* he may serve on the manager of the factory an order in writing specifying the measures which he considers necessary \* \* \*. If, in the opinion of the inspector, the use of any part of the ways, works, machinery or plant in a factory involves imminent danger to human life, he may serve on the manager of the factory an order in writing, prohibiting the use thereof until it is duly repaired or altered."

Lastly, Sir, there comes the suggestion of a legal obligation on the worker. "It is the duty of the worker to comply with the statutory requirements." We have not met this perhaps as fully, but even here, in our rules and the Coal Mines Regulations we have certain regulations which forbid the workers to do certain acts which are dangerous.

[Mr. J. A. Shillidy.]

My object in going through all these points is to show that as far as this part of the Recommendation is concerned, we have very largely anticipated it.

The fourth part of the Recommendation is the question of encouragement. Paragraph 22 runs :

"The Conference recommends that the State should endeavour to secure that accident insurance institutions or companies take into account, in assessing the premium for an undertaking, the measures taken therein for the protection of the workers \* \* \*"

This, I think, requires no further explanation and I would only like to draw the attention of the Council to the fact that in making inquiries into all these very many recommendations we shall require to consult Local Governments, organisations of workers and employers and insurance societies also. Therefore my Resolution runs :

"The results of this examination should be placed before this Council within eighteen months from this date."

I now pass, Sir, to the second Recommendation concerning responsibility for the protection of power-driven machinery, and I would point out that that Recommendation is very simple and brief :

"The Conference recommends that each Member adopt and apply to as great an extent as possible the principle that it should be prohibited by law to supply or install any machine intended to be driven by mechanical power and to be used within its territory \* \* \*"

So far as installation goes, I think I have already shown that we do not require any further legislation. We have taken very full precautions so far as installation is concerned to protect the worker. When, however, we come to the question of supply, it is to be remembered that most of the machinery used in India is imported. Therefore, any law of ours which proposes to impose a penalty on the supply could not be enforced in the first instance, and, secondly, rules with regard to factories are drawn up by Local Governments. These vary from province to province and it is quite possible that the safety appliances obligatory in one province may not be obligatory in another. Therefore, as regards installation, which is the chief thing required for the protection of the worker, we have already taken such action as at present, without further inquiry, seems possible, and as regards supply, we cannot take effective action. No recommendation therefore is made to this Council in regard to this second Recommendation.

Sir, I move.

**THE HONOURABLE THE PRESIDENT :** The question is :

"That the following Resolution be adopted, namely :

"This Council, having considered the Recommendation concerning the prevention of industrial accidents and the Recommendation concerning responsibility for the protection of power-driven machinery adopted at the Twelfth Session of the International Labour Conference, recommends to the Governor General in Council that he should examine the possibility of giving effect to the Recommendation concerning the prevention of industrial accidents and that the results of this examination should be placed before this Council within eighteen months from this date."

The motion was adopted.



## INDIAN INCOME-TAX (AMENDMENT) BILL.

(AMENDMENT OF SECTIONS 2, 23, ETC.)

THE HONOURABLE SIR ARTHUR MCWATTERS (Finance Secretary) :  
Sir, I beg to move that the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes, as passed by the Legislative Assembly, be taken into consideration.

Sir, this Bill, which is the first of the two Bills dealing with income-tax which I am asking the House to take into consideration to-day, the Bill amending sections 2, 23 and following sections, is an important measure both from the point of view of Government revenue and from the point of view of the general income-tax payer. The main object of the Bill is to prevent the avoidance of income-tax and super-tax by the formation or multiplication of what you may call one-man companies or associations. The Bill has a somewhat long history. It is as much as six years ago that the Government of India first made proposals with this object and placed them before Chambers of Commerce and other Associations on at least one occasion. The matter was also considered by the Taxation Enquiry Committee. The Bill which is now before this House was introduced in the Legislative Assembly as far back as August, 1927. It was circulated and referred to a Select Committee. That first Select Committee made considerable alterations in detail and also made an important alteration in substance with regard to the procedure in appeal and it was considered necessary that the Bill should be re-circulated. The Bill was re-circulated and came again before the second Select Committee in the other House, so that I may say that there are few Bills of this character which have come before this House with more mature consideration than the present one.

The Bill is often spoken of as the Bogus Companies Bill. Of course, that is a misnomer, because the companies and associations with which the Bill deals are not in themselves in any way illegal. They are perfectly legal companies and associations and what the Bill is aiming at is not the constitution of those companies and associations but their methods of operation in so far as they can be used, and deliberately used, to avoid payment of income-tax and super-tax. There are four features I think in the income-tax law which render possible the avoidance of tax. There is first of all the graduated rate of income-tax and super-tax as applied to individuals ; there is the same graduated rate as applied to unregistered firms ; there is the flat rate of super-tax on companies, and there is the allowance of Rs. 50,000 before super-tax becomes operative on any assessee. The types of evasion which we know take place are various and I can only illustrate a few of them which have come to our notice. First of all there is the evasion which results from the formation of one-man companies. A man forms one or a number of companies in which he practically supplies the whole of the capital and has three or four nominal partners who own practically nothing of the company, just one or two shares. It is then possible to evade the tax first, by accumulation of profits, not paying out dividends at all, or by paying out dividends in a form which renders them not liable to tax ; one way for instance is by the distribution of bonus shares. The net result is that the individual is able to escape the full amount of income-tax and super-tax which is due. The profits of the companies do not enter into the individual's assessment and the company itself pays super-tax at a flat rate of one anna, and also each company gets the allowance of Rs. 50,000 for super-tax. When the individual desires to obtain money from his company there are various ways in which it can be done, the commonest of which is the taking

[Sir Arthur McWatters.]

of a loan free of interest from the company, which is not intended to be repaid; or the company itself goes into voluntary liquidation and its assets are then treated as capital and no income-tax is payable at all. These types of evasion which I have mentioned are not merely theoretical. Every one of them has come before us as having actually taken place in India. Then I turn to the question of associations other than companies. Here it is not a question of accumulating profits; it is a question of splitting up profits. Each firm or association gets the allowance of Rs. 50,000 before super-tax is payable, and also, owing to the method under which income-tax is assessed on unregistered firms, the rate of income-tax applicable to the profits from the firm may very often be less than what would be applicable to the total income of the individual concerned. There is still a third type of evasion which is quite different from those I have described and which is definitely fraudulent and with which this Bill also attempts to deal. This occurs in the case of registered firms where the fraud takes place by the registration of a deed of partnership which is definitely incorrect and in which the shares stated to be the shares of different partners are not really the shares on which the profits are distributed. That of course is a definite fraud and is quite different from the other two, which are what I may call legal evasions. What we are attempting to do in this Bill is to get down to actual facts and to tax in accordance with the actual facts.

I now turn to the Bill itself. I need not trouble the House with clauses 2 and 3. Clause 2 merely supplies some definitions that are lacking, and clause 3 gives power to cancel the registration of firms which do not furnish proper returns. The first operative clause is clause 4. Clause 4 attempts to deal with the multiplication of companies and associations such as those which I have just described, and it provides that in certain circumstances, which are very rigidly defined, the income-tax authorities may proceed as though the company or the association did not exist. In other words, they are entitled in those circumstances to go behind the law and to tax in accordance with the actual facts. The whole of the rest of this clause which runs to about two pages consists entirely in an elaboration of the circumstances in which income-tax authorities are allowed to take this action. The object of all this elaboration is simply to limit and narrow down the zone in which the Bill will take effect, and therefore to narrow the zone of any possible interference with business. With regard to firms and associations, they have got to be under the control of one member, and what control means is very rigidly defined. The income-tax officer must be satisfied that the firm or association has been formed and is being used for the purpose of evading the tax. Those two conditions have to be fulfilled. In the case of companies they have to be under the control of not more than five members. The profits must not be allowed to accumulate beyond what the company requires for its maintenance and expansion, or if profits are distributed the distribution must be in such a way as to amount to an evasion of tax. And again, as before, the income-tax officer must be satisfied that the accumulation or failure to distribute is for the purpose of evading tax. The House will also see that certain types of companies and associations are excepted. For instance, subsidiary companies are excepted. Here the controlling individual is another company, and if that other company is not one which is liable to the mischief of this Bill it is clear that the subsidiary companies also should not be held liable. There is no question there of an attempt to evade tax. Again, in regard to companies in which the public are deemed to be substantially interested, it is laid down

that if one-quarter of the shares are held by the public they shall be deemed to be substantially interested. Turning to the later clauses, clause 5 merely makes more definite the procedure as regards registration which was previously incorporated in rules. In clause 6 we again come to one of the main operative clauses. Clauses 6 and 10 may be read together. This deals with the fraudulent registration of incorrect partnerships. Clause 6 lays down the penalty for doing so and clause 10 allows such partnership deeds to be taken in evidence in the courts. There is only one other clause to which I should like to draw the special attention of the House, namely, clause 7, which deals with the procedure in appeal. Originally the Bill provided for an appeal to the High Court, both on questions of fact and of law. But objection was taken to this by the High Courts themselves and the first Select Committee substituted a system of reference to Boards of Referees. The two points in connection with Boards of Referees to which I would draw attention are, first, that they will have an unofficial majority, and secondly, that the Boards will select their own Chairman. Also the first Select Committee laid down in considerable detail the principles under which it desired that these Boards should operate, and what they stated has been strongly endorsed by the second Select Committee, and Government have every intention of following out those principles.

That, Sir, is all I need say at this stage on the Bill. I hope that we have arrived at a solution, with great difficulty and after a very long examination, which will help to secure our revenues and also will be fair to genuine business. In the other House the Honourable the Finance Member in dealing with this Bill gave an assurance that instructions would be issued to income-tax officers that the Bill should be administered in this spirit, and that assurance I have great pleasure in repeating now.

Sir, I move.

The motion was adopted.

Clauses 2, 3, 4, 5 and 6 were added to the Bill.

Clauses 7, 8, 9 and 10 were added to the Bill.

THE HONOURABLE SIR LANCELOT GRAHAM (Secretary, Legislative Department): Sir, I move:

“That for clause 11 of the Bill the following be substituted, namely:

‘ 11. In sub-section (2) of section 66 of the said Act,—

- (a) after the word and figures ‘ section 32 ’, the words and figures ‘ or of a decision by a Board of Referees under section 33A ’ shall be inserted; and
- (b) after the word ‘ order ’, in the second and third places where it occurs, the words ‘ or decision ’ shall be inserted.’”

Sir, this is a small amendment of, what I might call, a highly technical nature. The Honourable Sir Arthur McWatters has already explained to the House that we have two Bills dealing with the subject of income-tax before us to-day. The first, which was impolitely known as the Bogus Companies Bill, had its origin in August, 1927, and the second was also born in August, but in 1929. Both those Bills set out to amend section 66 of the Indian Income-tax Act and they contrived to do so without interfering with each other. But while one of the Bills was before the other House an amendment was accepted in the other House, as a result of which these amendments no longer fit in. What we are now doing is making a purely drafting amendment which makes no change of substance but which enables the amendments to be fitted into the section.

Sir, I move.

The motion was adopted.

[Sir Lancelot Graham.]

Clause 11, as amended, was added to the Bill.

Clause 1 was added to the Bill.

The Title and the Preamble were added to the Bill.

THE HONOURABLE SIR ARTHUR McWATTERS: Sir, I move that the Bill, as passed by the Legislative Assembly, and as amended by the Council of State, be passed.

THE HONOURABLE THE PRESIDENT: The question is:

“That the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes, as passed by the Legislative Assembly and as amended by this Council, be passed.”

The motion was adopted.

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## INDIAN INCOME-TAX (AMENDMENT) BILL.

(AMENDMENT OF SECTIONS 14, 25A, ETC.)

THE HONOURABLE SIR ARTHUR McWATTERS: Sir, I move that the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes, as passed by the Legislative Assembly, be taken into consideration.

This Bill, Sir, which deals with the amendment of sections 14 and 25A and later sections of the Indian Income-tax Act is a Bill of a very different character from the one which the House has just passed. It consists of a number of independent amendments in the Indian Income-tax Act which have been found necessary or desirable as a result of the experience of working the Act. It is also a very unusual Bill, because unlike most Income-tax Bills almost all the amendments which we are suggesting are in the interests not of Government but of the assessee. There were two clauses in the original Bill which have been left out by the Select Committee in another place. Those clauses were perhaps slightly contentious. One dealt with the question of attachment of debts in case of arrears of income-tax and the other dealt with the question of controlling persons known as income-tax agents. The Select Committee considered that those two questions required some further consideration and that if necessary they could be made the subject of another Bill, so that the Bill which has reached us consists of nothing more than a number of isolated amendments none of which in itself is of very great importance but most of which, as I have said, are in the interests of the income-tax payees.

The Bill being of the nature I have described, I think it is necessary for me just to run through the various items to show what the Bill purports to do. Clause 2 of the Bill deals with associations of individuals. That is a new class of assessee which was added by an amending Act of 1924 and the object of this clause simply is to supply an omission by removing the members of these associations from liability to double taxation. Clause 3 supplies a gap in the existing Act with regard to the assessment of the income of Hindu families after partition. Clause 4 provides for an appeal in such cases. Clause 5 defines the powers of the Assistant Commissioners in dealing with appeals against the Income-tax Officer for refusing to re-open an assessment under

section 27. Clauses 6 and 9 make it clear that the using of false or fabricated evidence in income-tax proceedings is punishable under the Indian Penal Code. The amendment has been inserted because of a somewhat difficult ruling of one of the High Courts. Clause 7, which deals with small incomes relief, is an amendment to enable refunds in connection with small incomes relief to be given to residents of the United Kingdom through the High Commissioner. In the old days that was the practice, but it was brought to Government's notice that that practice was not strictly covered by the law, so that it was found necessary to transfer this branch of relief to Bombay at considerable inconvenience to everybody : and we now propose to legalise the question being dealt with by the High Commissioner once more. Clause 8 makes two concessions in favour of the assessee by extending the period of limitation for applications in the first place for refunds under section 48, small incomes relief, and in the second under section 49, which is double income-tax relief. Clause 10 enables relief to be given in certain cases where hardship now ensues owing to the salary, official or private, being paid in advance of or after the normal date. Clause 11 increases the period within which the income-tax authority must make a reference to the High Court from one month to two. It has been found in practice that it is impossible to make these references in all cases within one month. Clause 12 legalises the present practice by which in computing periods of limitation the time taken in obtaining copies of orders is extended. That, Sir, is all that the Bill, as it has reached this House, deals with and I think I may say that it is a purely non-contentious measure.

Sir, I move.

**THE HONOURABLE SIR ARTHUR FROOM** (Bombay Chamber of Commerce) : Sir, arising out of this Bill being brought before the House, may I ask the Honourable the Finance Secretary how many Bills, since the original Income-tax Act was passed, have been introduced to amend it ?

**THE HONOURABLE SIR ARTHUR McWATTERS** : I have not got the figure in my head ; but I could ascertain it for the Honourable Member.

**THE HONOURABLE SIR ARTHUR FROOM** : I do not wish to press the Honourable the Finance Secretary to tell me the exact number, but he recognises that the number is a very large one. I should like to ask him whether he has in view the introduction of a consolidating Bill to bring the present Income-tax Act up to date.

**THE HONOURABLE SIR ARTHUR McWATTERS** : I am not aware, Sir, that that has been definitely considered, but I will bear the point in mind.

**THE HONOURABLE SIR ARTHUR FROOM** : Thank you.

**THE HONOURABLE THE PRESIDENT** : The question is :

“ That the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes, as passed by the Legislative Assembly, be taken into consideration.”

The motion was adopted.

Clauses 2, 3, 4, 5, 6 and 7 were added to the Bill.

Clauses 8, 9, 10, 11 and 12 were added to the Bill.

**THE HONOURABLE SIR LANCELOT GRAHAM :** Sir, I move :

“ That in clause 1, for the brackets and word ‘ (Amendment) ’ the brackets and words ‘ (Second Amendment) ’ be substituted.”

The question, Sir, of the naming of this child has given us some trouble. As Sir Arthur Froom has just told the House, there were a great many young Indian Income-tax amending Bills and the question of naming them has always been a source of trouble to us. On this particular occasion, it was uncertain up till the end which of these Bills would first be passed into law. One of them started its career in 1927 ; and the other in 1929. Actually, Sir, this Bill was brought second to the front and we therefore proposed to let it be known as the Second Amendment Bill.

The motion was adopted.

Clause 1, as amended, was added to the Bill.

The Title and the Preamble were added to the Bill.

**THE HONOURABLE SIR ARTHUR McWATTERS :** Sir, I move that the Bill, as passed by the Legislative Assembly, and as amended by the Council of State, be passed.

The motion was adopted.

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#### TRANSFER OF PROPERTY (AMENDMENT) SUPPLEMENTARY BILL.

**THE HONOURABLE SIR LANCELOT GRAHAM** (Secretary, Legislative Department) : Sir, I move for leave to introduce a Bill to amend the Transfer of Property (Amendment) Supplementary Act, 1929, for a certain purpose.

Sir, this is a very small Bill arising out of a small omission in the large Act to amend the law relating to the transfer of property which was passed in the last session. The particular reasons are that, owing to a renumbering of rules a power of appeal was taken away which certainly is required and also another power of appeal is desired to be conferred and that, Sir, is the sole purpose of this Bill which I now seek leave to introduce.

Sir, I move.

The motion was adopted.

**THE HONOURABLE SIR LANCELOT GRAHAM :** Sir, I introduce the Bill.

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#### DESTRUCTIVE INSECTS AND PESTS (AMENDMENT) BILL.

**THE HONOURABLE SIR MUHAMMAD HABIBULLAH** (Education, Health and Lands Member) : Sir, I move for leave to introduce a Bill to amend the Destructive Insects and Pests Act, 1914, for a certain purpose.

This small and non-contentious and very necessary Bill has been in the hands of Honourable Members for the last three days, and I assume that from a perusal of the Statement of Objects and Reasons which accompanied it they would have grasped the necessity for this measure. This Bill now seeks to amend an Act of 1914 which was designed for the purpose of preventing importation into British India of any material which was likely to infect crops.

Sir, the Legislature could not have contemplated then more means of communication than existed at that time, namely, by land and sea. But human intelligence has since devised a new method of communication, that is, by air, and it is therefore possible that what we tried to prevent by the Act of 1914 might prove inoperative by the introduction of the new method of communication through the air. This Bill, therefore, seeks to fill up that gap. I therefore move.

The motion was adopted.

THE HONOURABLE SIR MUHAMMAD HABIBULLAH : Sir, I introduce the Bill.

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### MOTION FOR ELECTIONS TO THE STANDING COMMITTEE ON ROADS.

THE HONOURABLE MR. J. A. SHILLIDY (Industries and Labour Secretary) : Sir, I move :

“ That this Council do proceed to the election for the financial year 1930-31 in such method as may be approved by the Honourable the President of three Members to serve on a Standing Committee on Roads which will be appointed by the Governor General in Council and the constitution and functions of which shall be as defined in the Resolution on Road Development adopted by the Council of State on the 4th March, 1930.”

Paragraph 6 of that Resolution stated that the Standing Committee for Roads shall be constituted every year after the financial year 1929-30 consisting of one nominated official member, etc., and three members elected by the Council of State from that body. In pursuance of that Resolution, I make this motion.

Sir, I move.

The motion was adopted.

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THE HONOURABLE THE PRESIDENT : In pursuance of the motion which the House has adopted I direct that nominations for the three vacancies shall be receivable up till Eleven of the Clock on the morning of Wednesday, the 12th of March. Should an election prove necessary, I shall give directions that morning as to the form which it will take.

I would remind Honourable Members that the Group Photograph will be taken to-morrow morning at Half Past Ten.

The Council then adjourned till Eleven of the Clock on Tuesday, the 11th March, 1930.