

22nd March 1929

# LEGISLATIVE ASSEMBLY DEBATES

(Official Report)

Volume III

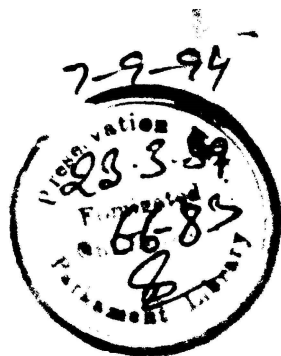
*(21st March to 12th April, 1929)*

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FOURTH SESSION

OF THE

THIRD LEGISLATIVE ASSEMBLY, 1929



DELHI  
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1929

# Legislative Assembly.

## *President :*

THE HONOURABLE MR. V. J. PATEL.

## *Deputy President :*

MAULVI MUHAMMAD YAKUB, M.L.A.

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SIR DARCY LINDSAY, KT., C.B.E., M.L.A.

SIR PURSHOTAMDAS THAKURDAS, KT., C.I.E., M.B.E., M.L.A.

MR. JAMNADAS M. MEHTA, M.L.A.

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MR. S. C. GUPTA, BAR.-AT-LAW.

## *Assistant of the Secretary*

RAI SAHIB D. DUTT.

## *Marshal :*

CAPTAIN SURAJ SINGH BAHADUR, I.O.M.

## *Committee of Public Petitions :*

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MR. DHIRENDRA KANTA LAHIRI CHAUDHURY, M.L.A.

NAWAB SIR SAHIBZADA ABDUL QAYUM, K.C.I.E., M.L.A.

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# LEGISLATIVE ASSEMBLY.

Friday, 22nd March, 1929.

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

## QUESTIONS AND ANSWERS.

### DATES FROM WHICH REDUCTIONS IN FREIGHTS ANNOUNCED IN THE RAILWAY BUDGET WILL BECOME EFFECTIVE.

1174. \***Sir Purshotamdas Thakurdas**: Will Government be pleased to state the dates from which reductions in freight rates announced by the Honourable the Commerce Member in his Railway Budget this year are to come into force?

**The Honourable Sir George Rainy**: The reductions, with the single exception of coal, will come into force from the 1st of April next. I am afraid there will be a slight delay as regards coal, as the revised rates from collieries to stations to which traffic is booked, are still being worked out. As soon as the new rate tables are ready, the new rates will be brought into force.

**Sir Purshotamdas Thakurdas**: Can the Honourable Member indicate approximately the date when the new rates for coal will come into force?

**The Honourable Sir George Rainy**: I am afraid that any date I could give would be misleading.

**Sir Purshotamdas Thakurdas**: Not even approximately?

**The Honourable Sir George Rainy**: I certainly hope it will not be very long.

**Sir Purshotamdas Thakurdas**: May I take the 1st of May will do?

**The Honourable Sir George Rainy**: Not later than the 1st May. I would like it to be understood however that I can give no absolute promise.

### INVIDIOUS DISTINCTIONS BETWEEN INDIANS AND EUROPEANS IN THE MATTER OF ACCOMMODATION IN RAILWAY COMPARTMENTS.

1175. \***Maulvi Muhammad Yakub**: (a) Has the attention of Government been drawn to a letter of Mr. Chandra Dutta Pandey, Professor, Kashi Vidyapith, Benares, published in the *Leader*, dated the 6th March, 1929?

(b) What action, if any, have Government taken in this matter? If not, why not?

(c) Do invidious distinctions exist between Indians and Europeans in the matter of accommodation in the Railway compartments? If so, do Government propose to take immediate steps to abolish these distinctions?

**Mr. P. R. Rau:** (a) Yes.

(b) and (c). No action has been taken by Government on this letter, as it does not disclose any infringement of the expressed policy of Government, which was fully explained in the speech of the Honourable Sir Charles Innes in this House on the 30th of January, 1925. The position at present is that, on a few railways, one small third class compartment is reserved for Europeans and Anglo-Indians on mail and fast passenger trains, and that Railways have been instructed to raise no objection to passengers wearing European dress occupying such a compartment.

**DISMISSAL BY AN OFFICIAL OF THE EAST INDIAN RAILWAY AT MORADABAD OF FIVE EX-OUDH AND ROHILKHAND RAILWAY EMPLOYEES.**

**1176. \*Maulvi Muhammad Yakub:** (a) Are Government aware that one, Mr. Abel, a Running Shed Foreman at Moradabad, was charged for abusing a subordinate of his before a Magistrate? Are Government also aware that on the discharge of Mr. Abel by the Court, the complainant and five prosecution witnesses were dismissed from service by the Divisional Superintendent of Moradabad? Is it a fact that the Divisional Superintendent is an East Indian Railway official and the accused and his five witnesses were all old Oudh and Rohilkhand Railway employees?

(b) Do Government propose to take any steps in the matter? If not, why not?

**Mr. P. R. Rau:** I am making inquiries from the Agent and will communicate with the Honourable Member on receipt of his reply.

**PROVISION OF HINDU COOKS AND WATERMEN FOR DRIVERS' RUNNING ROOMS AT ALIGARH AND LHAKSAR.**

**1177. \*Maulvi Muhammad Yakub:** Are Government aware that Hindu cooks and watermen have been removed from the drivers' running rooms, Aligarh and Lhaksar, to the great inconvenience of the drivers, firemen, etc.? If so, do Government propose to issue orders for providing at least one servant in each of these rooms?

**Mr. P. R. Rau:** Government have no information, but I am sending a copy of the Honourable Member's question to the Agent.

**APPOINTMENT BY THE EAST INDIAN RAILWAY OF HIGHLY PAID EUROPEAN RUNNING SHED FOREMEN IN PLACE OF PREVIOUS INDIAN SHEDMEN AT CERTAIN STATIONS IN THE MORADABAD DIVISION.**

**1178. \*Maulvi Muhammad Yakub:** Are Government aware that during the administration of the old Oudh and Rohilkhand Railway, Indian Shedmen getting salaries from Rs. 80 to Rs. 120, were posted at Bareilly, Dehra Dun and Khan-alam Pura in the Moradabad Division, and since the administration of the East Indian Railway, European Running Shed Foremen, drawing salaries from Rs. 500 to Rs. 600, are posted on the stations mentioned above to do the same work? Will Government be pleased to state what is the reason for appointing high salaried European Foremen when Indians are available to do the same work on a smaller salary?

**Mr. P. R. Rau:** Government have no information, but are inquiring into the matter.

PROVISION OF HIGH SCHOOLS FOR THE CHILDREN OF RAILWAY EMPLOYEES  
AT MORADABAD AND LUCKNOW.

\* 1179. \*Maulvi Muhammad Yakub: (a) Are Government aware that there are no high schools for the education of the Indian Railway employees' children at Moradabad and Lucknow where the population of Indian Railway employees is sufficiently large?

(b) Do Government propose to issue orders for opening high schools inside the colony of the Indian employees at the stations mentioned above?

Mr. P. R. Rau: (a) Yes.

(b) No. I would refer the Honourable Member to the statement of the future policy of Government in this matter, which was laid on the table of the House on 19th February, 1929.

GRIEVANCES OF INDIAN TRAIN EXAMINERS.

1180. \*Maulvi Muhammad Yakub: (a) Are Government aware that two unqualified Europeans, Laveigne and Rose, were given direct appointments as train examiners in classes A and C, respectively, and the claims of old experienced and qualified Indian train examiners, namely, Messrs. Mulak Raj, Khumani Singh and Sardar Kehar Singh, were ignored?

(b) What steps do Government propose to take to remove the grievances of the above-mentioned Indian train examiners? If not, why not?

Mr. P. R. Rau: Government have no information but are making inquiries.

FIXING OF A DATE FOR THE PAYMENT OF SALARIES OF INDIAN EMPLOYEES  
IN CERTAIN DEPARTMENTS IN THE MORADABAD DIVISION OF THE  
EAST INDIAN RAILWAY.

1181. \*Maulvi Muhammad Yakub: (a) Are Government aware that Indian Railway employees in the Moradabad Division belonging to the Engineering, Loco. and Traffic Departments do not receive their monthly salary until the 3rd week of the next month, and no date is fixed for the payment of their salary, as is done in the case of European and Anglo-Indian employees?

(b) Do Government propose to issue instructions that a date should be fixed for the payment of salaries to these employees and that in no case should the payment be delayed after the first week of every month?

Mr. P. R. Rau: I have asked the Agent, East Indian Railway, to let me have a statement of the exact position, and shall communicate with the Honourable Member on receipt of a reply.

NUMBER OF MUSLIMS EMPLOYED IN THE MILITARY ACCOUNTS DEPARTMENT.

1182. \*Mr. Muhammad Ismail Khan: (a) Is it not a fact that 4,573 clerks are employed in the Military Accounts Department and that of these on'y 382 are Muslims?



(b) Do Government intend to adopt special measures to increase the number of Muslim clerks and accountants, and if so, how do they propose to do it? Do Government intend (i) to confine the future direct-filling up of temporary clerks' vacancies to Muslims only, and (ii) to reserve an adequate number of vacancies in the posts of accountants for qualified Muslim clerks of the Department, till their representation in the Department reaches the desired limit?

**The Honourable Sir George Schuster:** (a) The figures quoted by the Honourable Member represent the total number of accountants and clerks—permanent and temporary—employed in the Military Accounts Department throughout India in September, 1928. There has been no material change since that date.

(b) Under existing orders, vacancies in the accountants' grade are filled by promotion of clerks who have passed the prescribed Departmental examination, and vacancies in the permanent clerical grade are filled by the promotion of qualified temporary clerks, of whom large numbers exist, who have served for several years in the Department. Other qualifications being equal, such promotions are made in order of seniority, irrespective of community. In at least one out of every three temporary vacancies, for which fresh recruitment is necessary, a member of a minority community is entertained, if available and duly qualified. It will thus be seen that eventually one out of every three permanent appointments will pass to a member of such a community. This represents the policy adopted by the Government of India after most careful consideration.

**Lieut.-Colonel H. A. J. Gidney:** Will the Honourable Member state whether, in view of the paucity of Anglo-Indians in this Department, he would consider the desirability of sending a copy of the Government Gazette announcing these appointments to the Principals of the several European schools in India and Burma?

**The Honourable Sir George Schuster:** I think I must ask my Honourable friend for notice of that question, Sir.

**Mr. Anwar-ul-Azim:** Will the Honourable Member kindly tell us on what statutory or other basis do Government fix the nomenclature of the majority or minority communities in India?

**The Honourable Sir George Schuster:** I think that also is a question which I will be glad if my Honourable friend will give me notice of. I am not prepared to answer it off-hand.

#### EMPLOYMENT OF MUSLIMS IN THE GENERAL SECTION OF THE MILITARY ACCOUNTS DEPARTMENT.

1183. **\*Mr. Muhammad Ismail Khan:** Will Government be pleased to refer to the list of the establishment of the Military Accounts Department in India and state:

- (a) the number of Muslim clerks and accountants deputed to work in the general section in the Department in the years 1926, 1927 and 1928; and
- (b) why, with one or two exceptions, qualified Muslim clerks and accountants have not been allowed to work in those sections?

**The Honourable Sir George Schuster:** (a) The number of Muslim Accountants and clerks employed in the general sections of the offices of the Military Accounts Department during 1926, 1927 and 1928 was as shown below:

				Accountants.	Clerks.
1926	..	..	..	2	5
1927	..	..	..	1	4
1928	..	..	..	1	1

(b) Muslim members of the Military Accounts Department are in no way debarred from employment in the general sections of the offices of the Department. The distribution of establishment amongst the various sections of an office is a matter of internal administration, which is left to the head of each office, according to what he thinks best in the interests of efficiency, and if no Muslim clerks happen to be employed in one particular section, it is purely a fortuitous circumstance.

**PRINCIPLE ADOPTED FOR RECRUITMENT OF TEMPORARY CLERKS IN THE MILITARY ACCOUNTS DEPARTMENT.**

1184. **\*Mr. Muhammad Ismail Khan:** Will Government be pleased to state on what communal principle the direct recruitment of temporary clerks is based in the Military Accounts Department in India?

**The Honourable Sir George Schuster:** The general principle is that, with due regard to the communal composition of any office from time to time, one out of every three vacancies should ordinarily be filled by a candidate from the minority communities, if available and adequately qualified.

**NOTIFICATION OF TEMPORARY VACANCIES IN THE OFFICE OF THE CONTROLLER, MILITARY ACCOUNTS, PESHAWAR.**

1185. **\*Mr. Muhammad Ismail Khan:** Is it a fact that the Controller, Military Accounts, Peshawar, in paragraph 6 of his letter No. G./74/29671, dated the 9th November, 1928, addressed to the Local Association, has refused to notify vacancies of temporary clerks' appointments to that institution? If so, will Government be pleased to state whether the Controller's refusal is or is not a compliance with the instructions conveyed to him by the Financial Adviser in his letter No. 1482, dated the 13th February, 1926, on the subject?

**The Honourable Sir George Schuster:** Information has been called for and a reply will be furnished to the Honourable Member in due course.

**APPOINTMENT OF MUSLIMS IN THE MILITARY ACCOUNTS DEPARTMENT.**

1186. **\*Mr. Muhammad Ismail Khan:** Will Government be pleased to state:

- (a) the number of vacancies of temporary clerks and accountants which occurred in the Military Accounts Department during the financial years 1926, 1927 and 1928, and the number of appointments given to the Muslims; and

- (b) what particular action have Government taken to bring the representation of Muslims in the service to the required proportion as instructed in general Circular Letter No. 33346/1 (A. D.), dated the 19th November, 1926, from the Establishment Officer, Government of India, Army Department, to all heads of Military Departments in India?

**The Honourable Sir George Schuster:** The particulars required by the Honourable Member are being collected and will be furnished to him in due course. They will indicate how far it has been possible to carry out, in the Military Accounts Department, the particular orders of Government to which the Honourable Member has referred.

#### APPOINTMENT OF MUSLIMS IN THE OFFICE OF THE CONTROLLER, MILITARY ACCOUNTS, PESHAWAR.

1187. **\*Mr. Muhammad Ismail Khan:** Will Government be pleased to state:

- (a) the number of vacancies of temporary clerks which occurred in the Office of the Controller, Military Accounts, Peshawar, in the past four months; and
- (b) if it is not a fact that only one Muslim candidate was taken from among twelve graduates, etc., recommended by the Local Muslim Association?

**The Honourable Sir George Schuster:** The necessary information has been called for and will be furnished to the Honourable Member as soon as possible.

#### EDUCATIONAL QUALIFICATIONS FOR RECRUITS IN THE MILITARY ACCOUNTS DEPARTMENT.

1188. **\*Mr. Muhammad Ismail Khan:** (a) Is it a fact that the Financial Adviser (Military Finance) in paragraph 6 of his letter No. 565-Accounts, dated the 15th October, 1928, addressed to the Military Accountant General, has issued the following instructions:

“The Government of India desire that in the interests of the efficiency of the Military Accounts Department particular attention should, hereafter, be paid by the Controllers to the educational qualifications of candidates and that every endeavour should be made by them to recruit, in future vacancies wherever possible, men who have passed the B. A. or Intermediate examinations in preference to those with the minimum educational qualifications referred to above”?

(b) If so, have Government considered the present backward condition in education of Muslims generally and of those residing in the North West Frontier Province, and Baluchistan particularly, and the hardship which will be entailed on them if the large number of matriculates are not allowed to be admitted in the Department as heretofore? If not, are Government prepared to do so, and to relax the restrictions referred to above so far as the two provinces mentioned above are concerned?

**The Honourable Sir George Schuster:** The reply to the first part is in the affirmative. I must, however, take occasion to point out that an irregularity has apparently occurred in the placing in the Honourable

Member's hands of a copy of the Finance Member's letter which has not been published, and in such a case I should have preferred the Honourable Member to refer to me privately before putting a question.

In regard to the second part of the question the Honourable Member will observe that the orders are not absolute, but leave discretion to the appointing authority so that he could select men with the minimum qualifications in localities where candidates with higher qualifications are not forthcoming. I am prepared to make inquiries as to how the instructions referred to have operated in practice.

CONGESTION OF PESHAWAR CITY.

1189. \***Mr. Muhammad Ismail Khan:** (1) Is it a fact that:

- (a) a house to house search was recently conducted in the town of Peshawar under the orders of the Chief Medical Officer, North West Frontier Province, and it was discovered that 3,000 tuberculosis cases had actually been present in that city; and
- (b) the Chief Medical Officer has given congestion of the city as one of the main reasons for the spread of tuberculosis and has asked for a special hospital at Peshawar, and a sanitarium at Haripur?

(2) Will Government be pleased to state when the wall round Peshawar City was built and by how much the population has increased within its enclosures since its construction?

(3) Is it a fact that:

- (a) since the wall was built, no efforts were ever made to remove the congestion by expansion of the city?
- (b) owing to insecurity of life and property, no one can reside outside the wall and start an extension of the town unless and until the area is first made secure by barbed wire perimeter and police patrol and postal arrangements?
- (c) the Cantonment of Peshawar is being guarded as mentioned in (b) above?

(4) Is it a fact that the Municipality has decided to add about 20 acres of land to the city and, if so, how many houses can be built thereon?

(5) Have Government considered whether this is adequate to prevent the present congestion?

**Mr. G. S. Bajpai:** (1) (a) and (b). Yes.

(2) The required information is not readily available.

(3) (a) A scheme for the extension of the Peshawar City is under consideration.

(b) A large number of persons actually reside outside the wall of the city of Peshawar.

(c) The Cantonment of Peshawar is surrounded by a perimeter wire.

(4) The city extension scheme at present under consideration is intended to provide for the addition of about 20 acres of land and 400 houses.

(5) Experience alone can show, Sir, whether the proposed extension is adequate. Honourable Member must also recognise that the measure of the relief which the Municipality can provide depends upon its financial resources. Government propose, however, to ask the Local Administration for a full report on the subject.

#### FOUNDING A CIVIL STATION OUTSIDE PESHAWAR CITY.

1190. \*Mr. Muhammad Ismail Khan: (a) Is it not a fact that the Deputy Secretary, and subsequently the Secretary to the Government of India, Military Department, proceeded to Peshawar to discuss the matter of accommodation in Peshawar Cantonment with the House Owners' Association?

(b) Is it not a fact that it was proposed by the Secretary to the Government of India, Military Department, at the interview that the military authorities will arrange with the Local Government for the formation of a civil station and for such guarding and other arrangements of the same as the Cantonment itself if the house-owners so wished?

(c) Will Government be pleased to state whether they have decided to found a civil station outside Peshawar City or not?

Mr. G. M. Young: The Honourable Member is referred to the answer given in this House on the 18th March 1929 to parts (d), (e) and (f) of starred question No. 1104 asked by Diwan Chaman Lal, and the answer just given by my Honourable friend the Education Secretary.

#### ACQUIREMENT OF PROPERTIES FOR MILITARY OFFICERS AND OFFICES IN INDIA.

1191. \*Mr. Sarabhai Nanchand Haji: (a) Will Government please state how many properties they acquired under section 11 (c) of the Defence of India (Consolidated) Rules, 1915, for the occupation of military officers and offices in India?

(b) Have they paid compensation in all cases?

(c) How many claims were rejected?

(d) Were there any claims from the lessees conveyed under section 105 of the Transfer of Property Act?

(e) If so, why were such also rejected?

(f) Will Government be pleased to place the draft rules and other connected papers on the table of the House?

Mr. G. M. Young: I presume the Honourable Member is referring to the acquisition of certain houses in Poona under the Defence of India Rules in 1917 and 1918. If so, the replies to the various parts of his question are as follows:

(a) 23.

(b) Yes.

(c) None.

(d) Yes.

(e) Because Rule 11-C (2) of the Defence of India (Consolidated) Rules, 1915, provided for the payment of compensation to the owner of a building requisitioned for military purposes and not to the lessee.

(f) Copies of the Rules can be obtained on payment from the Manager, Central Publication Branch, Calcutta. Government are not prepared to lay the papers underlying these rules on the table of the House.

**CIRCULATION OF THE REPORT OF THE FLETCHER COMMITTEE ON MEDICAL RESEARCH.**

1192. \***Mr. Sarabhai Nemchand Haji:** (a) Will Government be pleased to state whether the Report of the Fletcher Committee on Medical Research had been circulated for opinions amongst several Provincial Governments, universities and the medical profession in India before any decision on matters of policy and administrative details were arrived at?

(b) If such opinions have been received, will Government be pleased to lay them on the table of the House, showing how far the opinions received have been given effect to?

(c) If the opinions have not been given effect to, will Government please state the reasons why such expert opinions have been disregarded?

**Mr. G. S. Bajpai:** (a), (b) and (c). The Honourable Member is referred to my reply to part (b) of starred question No. 1054 asked by Mr. Aney on the 14th instant.

**AMOUNT OF SUNDAY PENALTY FEES COLLECTED AT CERTAIN PORTS DURING THE LAST FIVE YEARS, AND METHOD OF ITS ALLOTMENT.**

1193. \***Mr. Sarabhai Nemchand Haji:** Will Government be pleased to state:

(a) the amount collected as Sunday penalty fees at the ports of Bombay, Karachi, Calcutta, Madras and Rangoon during each of the last five years;

(b) the amount contributed at each of the ports during the last five years out of the Sunday penalty fees fund towards institutions connected with the welfare of (i) Indian seamen, (ii) European seamen and (iii) Customs officers?

**The Honourable Sir George Schuster:** A statement giving, as far as possible, the required information is laid on the table. The names of the Seamen's and other institutions which receive grants from Sunday penalty fees have been given in the statement. Some of the institutions, as their names indicate, are concerned with the welfare of Indian lascars and some with that of European seamen. As regards others, the Government of India are unable to say definitely which of them confine their welfare activities to Europeans alone, or to what extent they include Customs officers among the beneficiaries.

Statement showing the Sunday penalty fees realized at the principal ports during the last five years and contributions made therefrom to charitable institutions and Customs Clubs.

	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>BOMBAY.</b>					
Fees realized . . . .	79,200	59,150	56,450	71,800	1,00,000*
Payments to officers out of the fees (including Crown overtime).	55,071	66,217	66,659	68,644	80,000*
Balance available for payments to charities, Customs Clubs, etc.	23,129	-7,067	-10,209	3,156	20,000
Payments to charities, etc.—					
Lascars' Home . . . .	10,000	10,000	10,000	5,000	10,000
Prince of Wales Seamen's Institute.	3,000	3,000	3,000	1,500	3,000
Bombay Education Society	..	..	..	..	1,000
Customs Institutions .	12,200	7,200	7,200	10,700	10,700
Total payments . . .	25,200	20,200	20,200	17,200	24,700
<b>KARACHI.</b>					
Fees realized . . . .	15,000	7,400	11,800	20,000	21,000*
Payments to officers out of the fees (including Crown overtime).	42,009	60,149	53,589	49,504	38,000*
Balance available for payment to Charities, Customs Clubs, etc.	-27,009	-52,749	-41,789	-29,504	-17,000
Payments to charities, etc.—					
Customs Recreation Club .	2,520	2,520	2,520	..	2,520
Maternity and Child Welfare Centre, Keamari.	1,000	1,000	1,000	1,000	1,000
Civil Hospital Aid and Nursing Association, Karachi.	..	..	2,000	..	2,000
Total payments . . .	3,520	3,520	5,520	1,000	5,520

\* Estimated amount.

	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.
<b>CALCUTTA.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Fees realized . . . .	1,47,010	1,27,640	1,50,960	1,94,840	1,78,000*
Payments to officers out of the fees (including Crown overtime).	88,853	87,011	97,527	93,023	90,000*
<b>Balance available for payments to Charities, Customs Clubs, etc.</b>	<b>58,157</b>	<b>40,629</b>	<b>53,433</b>	<b>1,01,817</b>	<b>88,000</b>
<b>Payments to charities, etc.—</b>					
Customs Club, etc. . . .	..	11,760	11,760	11,700	11,520
Sailors' Horce . . . .	†10,000	..	..	..	..
Medical Aid Fund . . . .	†10,000	..	..	..	..
Diocesan Seamen's Institute.	†5,500	..	..	..	..
District Charitable Society.	†14,500	†7,500	..	..	..
Seamen's Mission, Kidderpore.	†4,500	..	..	..	..
Bengal Welfare Committee . .	..	32,000	35,000	30,000	30,000
Charitable Dispensaries at the Budge Budge and Kidderpore Docks.	280	280	280	280	280
<b>Total payments . . . .</b>	<b>44,780</b>	<b>51,540</b>	<b>47,040</b>	<b>41,980</b>	<b>41,800</b>
<b>MADRAS.</b>					
Fees realized . . . .	11,200	27,025	27,675	41,800	50,000*
Payments to officers out of the fees (including Crown overtime).	25,261	36,411	43,079	40,546	41,200*
<b>Balance available for payments to charities, Customs Clubs, etc.</b>	<b>—14,061</b>	<b>—9,386</b>	<b>—15,404</b>	<b>1,254</b>	<b>8,800</b>
<b>Payments to charities, etc.—</b>					
Customs Benefit Fund . . . .	..	1,000	1,000	1,000	2,000
Port Staff Club . . . .	..	2,000	2,000	1,000	1,000
<b>Total payments . . . .</b>	<b>..</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>	<b>3,000</b>

\*Estimated amount.

Distribution now made through Bengal Welfare Committee.



	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>RANGOON AND OUTPOSTS.</b>					
Fees realized . . . . .	97,655	1,11,300	1,11,950	1,67,900	1,45,000*
Payments to officers out of the fees (including Crown overtime.)	27,748	70,830	48,286	35,092	35,800*
<b>Balance available for payments to Charities, Customs Clubs, etc.</b>	<b>69,907</b>	<b>40,470</b>	<b>63,664</b>	<b>1,32,808</b>	<b>1,09,200</b>
<b>Payments to charities, etc.—</b>					
Customs Institutions . . . . .	15,000	15,000	15,000	15,000	15,000
Mayo Marine Institute, Rangoon.	6,000	6,000	6,000	6,000	1,66,200†
Mayo Marine Institute, Moulmein.	2,500	2,500	2,500		
Seamen's Mission, Rangoon	3,000	3,000	5,500	5,500	5,500
General Hospital, Rangoon	2,000	2,000	2,000	2,000	2,000
General Hospital, Akyab . . . . .	500	500	500	500	500
General Hospital, Tavoy . . . . .	120	120	120	240	..
General Hospital, Mergui . . . . .	400	..	400	400	..
Port Commissioners' Dispensary, Rangoon.	1,200	1,200	1,200	1,200	1,200
Seamen's Burial Fund, Moulmein.	250	250	250	250	250
Volunteers' Club, Akyab . . . . .	750	750	750	750	750
Volunteers' Club, Bassein . . . . .	500	500	500	500	..
Seafarers' Club, Bassein . . . . .	1,800	1,800	1,800	1,800	1,800
Y. M. C. A., Rangoon . . . . .	600	600	..	..	..
Bassein Town Club . . . . .	..	..	..	..	500
<b>Total payments . . . . .</b>	<b>34,620</b>	<b>34,220</b>	<b>36,520</b>	<b>34,140</b>	<b>1,93,700</b>

\*Estimated amount.

†Includes (a) the special grant of Rs. 98,500 made during 1928-29 out of past surplus of Sunday fees, and (b) the value of paper securities (Rs. 61,700) transferred to the Institute.

AMOUNT ALLOTTED TO THE MAYO MARINE INSTITUTE, RANGOON, FROM THE SUNDAY PENALTY FEES FUND.

1194. \*Mr. Sarabhai Nemchand Haji: (a) Will Government be pleased to state the amount that they propose to contribute to the Mayo Marine Institute, Rangoon, during the current year or the next year out of the Sunday penalty fees fund?

(b) Will Government be pleased to state if it is a fact that the Rangoon Port Trust has promised a grant of Rupees one lakh to the Mayo Marine Institute?

**The Honourable Sir George Schuster:** (a) The Government of India have made a grant of Rs. 98,500 to the Mayo Marine Institute out of Sunday penalty fees during the current year and have also transferred to it paper securities valued at Rs. 61,700, being the accumulated surplus of Sunday fees in Burma, prior to 1924-25. The Government of India expect to make a grant to the Institute out of Sunday fees next year also; but they are not committed as to the amount to be paid. The Government have undertaken to review generally the question of the disposal of these fees in consultation with the Standing Finance Committee.

(b) The Collector of Customs, Rangoon, has reported that such a grant has been promised by the Rangoon Port Trust.

CONTRIBUTIONS BY PORT TRUSTS TO INSTITUTIONS MAINTAINED FOR THE BENEFIT OF INDIAN SEAMEN.

1195. \*Mr. Sarabhai Nemchand Haji: Will Government be pleased to state if the Port Trusts at Bombay, Calcutta, Karachi, Rangoon and Madras have contributed any sum to institutions connected with the welfare of Indian seamen; and if so, how much and for what year?

**The Honourable Sir George Rainy:** The information is being collected and will be supplied to the Honourable Member in due course.

**Mr. Gaya Prasad Singh:** Will the information be laid on the table of the House?

**The Honourable Sir George Rainy:** I can see no objection. I shall be prepared to lay it on the table.

SUBMISSION TO THE GOVERNMENT OF INDIA OF THE REPORT OF THE LOAD LINE COMMITTEE.

1196. \*Mr. Sarabhai Nemchand Haji: (a) Has the attention of Government been drawn to the reply given by Sir Phillip Cunliffe-Lister, President of the Board of Trade, in the House of Commons on the 11th December, 1928, to the effect that "When the revision of the Load Line Rules is completed, it will be sent to the Dominions and foreign Governments for their consideration"?

(b) Will Government be pleased to state why India has been omitted from the list of countries to which this Report of the Load Line Committee is to be sent?

(c) Do Government propose to take steps to see that the revised Load Line Rules are sent to the Government of India for their consideration?

**The Honourable Sir George Rainy:** (a) Government have seen the reply in the House of Commons Debates.

(b) and (c). I think the Honourable Member may rest assured that a copy of the Report of the Load Line Committee will be sent to the Government of India.

**CLAIMS OF INDIAN SEAMEN WHO SUFFERED BY ENEMY ACTION DURING THE WAR.**

**1197. \*Mr. Sarabhai Nemchand Haji:** (a) Has the attention of Government been drawn to the Resolutions passed at the last General Meeting of the Indian Seamen's Union held at Calcutta in connection with the payments to Indian seamen under the German Reparation award of the 1st September, 1922?

(b) Is it a fact that the Indian Seamen's Union, who, in this connection, represented the claim of the Indian seamen, were not informed of the last date fixed by Government for submission of claims under the award?

(c) Is it moreover a fact that most of the Indian seamen likely to benefit under the award were absent on the high seas for long periods?

(d) Do Government propose, under the circumstances, to issue instructions for the acceptance by the offices concerned, of the claims of Indian seamen who suffered by enemy action during the Great War though they are received after the fixed date?

**The Honourable Sir Brojendra Mitter:** (a) The reply is in the affirmative.

(b) The Government of India left it to the Shipping Master, Calcutta, to notify the last day for submitting claims. He reported that he had done so by fixing notices on the office Notice Boards at the Calcutta and Kidderpore Shipping Offices. He did not forward the notice to the Indian Seamen's Union as office bearers of the Union are frequently in attendance at the Shipping Offices and are conversant with all notices posted on the Office Notice Boards.

(c) It is probable that many seamen eligible to receive compensation have been absent at sea for long periods during the time in which claims could have been submitted, but it is improbable that any of them have been absent all the time.

(d) After careful consideration of all the circumstances, however, the Government of India have decided to fix the 31st March, 1931, as the final date for the receipt of claims from lascar seamen, and instructions are being issued to the Shipping Master, Calcutta, for the publication by him of the necessary notice and to inform the Seamen's Union concerned of the extension granted.

**Mr. K. Ahmed:** Do Government propose to invite applications by advertisement in the vernacular papers in the locality of these places, in East Bengal and Assam particularly, where these lascar seamen exist in large numbers, so that they may be able to know within which time they are to submit applications for their claims?

**The Honourable Sir Brojendra Mitter:** The suggestion made will be communicated to the Shipping Master, Calcutta.

AMOUNT OF CLAIMS AGAINST ENEMY POWERS MADE AND OBTAINED BY (1)  
INDIAN SEAMEN AND (2) OTHER SEAMEN.

1198. \***Mr. Sarabhai Nemchand Haji:** Will Government please state the total amount claimed, obtained and distributed from the enemy powers on account of:

- (a) seamen within the British Empire irrespective of race or colour; and
- (b) Indian seamen?

**The Honourable Sir Brojendra Mitter:** (a) The figures are not available.

(b) The number of claims on behalf of Indian Seamen received by the Government of India was 766, and their value was Rs. 5,23,942. The amount awarded on these claims was Rs. 2,15,161.

**Mr. K. Ahmed:** In view of the fact that a large number of these seamen are engaged in the seagoing vessels throughout the world, do Government propose to take sufficient steps, by comparison of the number of seamen in other countries, and see that an adequate distribution of these awards is made?

**The Honourable Sir Brojendra Mitter:** The suggestion does not seem to be reasonable. (Laughter.)

**Mr. K. Ahmed:** Is it not a fact that a duty devolves upon Government to see that an adequate amount of reparations is equally divided among all the Indian seamen, many of whom lost their lives during the great war?

**The Honourable Sir Brojendra Mitter:** That is precisely what is being done.

RESULT OF SUIT BROUGHT BY THE MAHARAJADHIRAJA OF DARBHANGA  
AGAINST THE INCOME-TAX DEPARTMENT.

1199. \***Kumar Ganganand Sinha:** (a) Are Government aware that, some time ago, in the Province of Bihar and Orissa, the Honourable Maharajadhiraja Bahadur of Darbhanga instituted a suit against the Income-tax Department and made serious allegations against the Assistant Commissioner?

(b) What became of the suit?

(c) Was it withdrawn by the plaintiff?

(d) If so, what action has been taken, or is under contemplation, against the plaintiff for making serious allegations against a public official?

(e) If, on the other hand, Government allowed the suit to be withdrawn on being satisfied about the truth of the allegations made by the plaintiff, what action has been taken against the official concerned? If no action has been taken, why has it not?

(f) Will Government be pleased to state the full circumstances of the case and how it terminated, and lay on the table of the House a copy of the correspondence on the subject?

**The Honourable Sir George Schuster:** (a) Yes. Two suits were instituted, in the first of which serious allegations were made against the Assistant Commissioner of Income-tax.

(b) and (c). Both suits were withdrawn by the plaintiff.

(d) No action has been taken by the Government, or is contemplated, against the plaintiff.

(e) The suits were withdrawn by the plaintiff of his own free will, and not at the suggestion of the Government. The implication in the Honourable Member's question that the Government were satisfied about the truth of the allegations made against the Assistant Commissioner is entirely without foundation. When the suits had been withdrawn, the Commissioner of Income-tax attempted to hold a departmental inquiry into the allegations, but both the Maharajadhiraja and his agent, B. Muneshwari Prasad, who was the most important witness for the inquiry, declined to appear. The departmental proceedings were accordingly abandoned.

(f) Owing to the provisions of Section 54 of the Indian Income-tax Act, 1922, the Government are unable to state any details regarding an assessment to income-tax. It is true that certain details were disclosed in the plaints themselves, but the statements made in the plaints were not necessarily admitted. All that can be stated in reply to the question is that the plaintiff being aggrieved, first at a particular assessment, and secondly at the substantial penalty imposed for delay in payment, applied for and obtained a temporary injunction from a Civil Court against the realisation of the sums in question. Two suits were then filed for a permanent injunction, the first against the Commissioner of Income-tax, the Assistant Commissioner and the Income-tax Officer, the second against the Secretary of State. The suits were withdrawn without any admission by either party, while the plaintiff paid the demand of income-tax and super-tax and also five per cent. of the penalty imposed on him for delay. He also reimbursed the costs incurred by the Government. The Government are not prepared to lay the correspondence in this case on the table.

**Kumar Ganganand Sinha:** Is it not customary that, when serious allegations are made against any public servant, he is allowed to vindicate his character in a Court of Law?

**The Honourable Sir George Schuster:** The public servant was sufficiently vindicated by the withdrawal of the suit and the admission implied by that withdrawal that the charges were improperly drawn up.

**Mr. B. Das:** Did I understand the Honourable Member to say that the allegations that were made against certain public servants were not true? Did the Government make any inquiry about those allegations?

**The Honourable Sir George Schuster:** I am not quite certain as to what my Honourable friend said; but from what I understand him to say, I do not think he has listened to my answer.

**Mr. B. Das:** Is it not a fact that there was pressure applied on the Maharaja of Darbhanga to withdraw the charges against the income-tax

officers? Is the Honourable gentleman aware that, during the discussion on the Income-tax Bill last session at Simla, I repeated those serious charges which were published in the Press, and they were published in the Assembly Debates. And did Government take any action thereon and inquire into the allegations against the officers?

**The Honourable Sir George Schuster:** I understand my Honourable friend says that he himself repeated the charges on two occasions. I must have notice of this question, because I was not aware of the fact, and I should like to see for myself the terms in which he repeated those charges, and the way in which those charges were published.

**Mr. K. Ahmed:** Is it not a fact, Sir, that those charges alleged by my Honourable friend were found to be without any basis? (Laughter.)

**NAMES AND QUALIFICATIONS OF EUROPEAN OFFICERS OF THE  
ARCHÆOLOGICAL DEPARTMENT.**

**1200. \*Kumar Ganganaad Sinha:** (a) Will Government be pleased to state the names of the European officers in the Archæological Department, their designation, the nature of work which they perform, whether they have expert knowledge of any of the oriental languages, and the scripts, or rudimentary knowledge of all of them? If so, of what language and script have they such knowledge and what special qualifications have they, if any, for which they were appointed in the Department?

(b) Will Government be pleased to state how many archæological discoveries have been made by the present European officers of the Archæological Department, especially by the Director General and the Deputy Director General, and will the Government be pleased also to state what those discoveries are?

(c) What is the policy pursued by the Government in the matter of appointment of officers in the Archæological Department?

(d) Will Government be pleased to state whether the work of this Department came to be reviewed by any Committee or Commission appointed to investigate the question of public-services after the Public Service Commission of 1886-87? If so, how many times and when?

**Mr. G. S. Bajpai:** (a) A statement giving the information desired by the Honourable Member is placed on the table.

(b) For details of the discoveries made, I must refer the Honourable Member to the Annual Reports of the Department for the years mentioned in the list, which I place on the table, and to the Memoirs and other publications of the Department. (Applause.)

(c) The policy of Government is to appoint Indians to the Department as far as possible.

(d) The work of the Department came under review after the years mentioned by the Honourable Member to the same extent as that of other Departments, e.g., by the Indian Retrenchment Committee of 1922-23 and the Royal Commission on the Superior Civil Services in India, 1924.

*A statement giving the names, designation, the nature of work, etc., of European Officers in the Archaeological Department.*

Name.	Designation.	Nature of work.	Knowledge of Oriental Languages and Scripts.	Special Qualifications.
1. Sir John Marshall, Kt., C.I.E., M.A., Litt.D., F.S.A.	Director General of Archaeology on Special Duty.	Research in Art, Architecture, Ancient History, Pre-Historic culture, etc., etc.	Hindustani	Archaeologist.
2. H. Hargreaves, Esquire . . .	Officiating Director General of Archaeology in India.	Administration of the Department and General Archaeological Research.	Hindustani	Archaeologist.
3. J. F. Blakiston, Esquire . . .	Deputy Director General of Archaeology in India.	Administration and conservation of monuments.	Hindustani	Architect.
4. A. H. Longhurst, Esquire. . .	Superintendent, Archaeological Survey, Southern Circle.	Conservation of monuments, Architectural Research and exploration.	Hindustani.	Architect.
5. Mons. Chas. Duroiselle, M.A. . .	Superintendent, Archaeological Survey, Burma Circle.	Conservation of monuments, exploration.	Sanskrit, Pali, and Burmese.	Archaeologist and Epigraphist.
6. J. A. Page, Esquire, A.R.I.B.A.	Superintendent, Archaeological Survey, Central Circle.	Conservation and exploration.	Hindustani	Architect.
7. E. J. Mackay, Esquire, M.A., F.S.A.	Assistant Superintendent for exploration.	Exploration . . . .	Arabic	Archaeologist.

List showing excavations carried out by European Officers of the Archaeological Department.

1. By Sir John Marshall at :—

Charsada .. .. .	1902-03.
Rajgir .. .. .	1905-06.
Sarnath .. .. .	1906-07.
" .. .. .	1907-08.
Mandor and Sahet Maheth .. .. .	1908-09.
Bhita .. .. .	1909-10.
Taxila .. .. .	1912-13.
Sanohi and Taxila .. .. .	1913-14.
" " " .. .. .	1914-15.
" " " .. .. .	1915-16.
" " " .. .. .	1916-17.
Taxila .. .. .	1919-20.
" .. .. .	1920-21.
" .. .. .	1922-23.
" .. .. .	1924-25.
Mohenjo-daro .. .. .	1925-26.
Taxila .. .. .	1927-28.

2. By Mr. H. Hargreaves at :—

Shahji-ki-dhari and Takht-i-Rahi .. .. .	1910-11.
Sarnath .. .. .	1914-15.
Megalithic Temples at Masur in the Punjab .. .. .	1915-16.
Jamalgarhi .. .. .	1920-21.
" .. .. .	1922-23.
Sampur at Mastung and Nal in Beluchistan .. .. .	1924-25.
Mohenjo-daro .. .. .	1925-26.
Lahore Fort .. .. .	1926-27.

3. By Mr. A. H. Longhurst at :—

A rock cut tomb near Calicut .. .. .	1911-12.
Kudatini in the Bellary District .. .. .	1912-13.
Vijayanagar and Udayagiri in the Madras Presidency .. .. .	1916-17.
Nagarjunikonda and Gummuddiduru .. .. .	1927-28.
" " " .. .. .	1928-29.

4. By Mons. Chas. Duroiselle at :—

Hmawza (Old Prome) .. .. .	1911-12.
Pagan .. .. .	1912-13.
Sameikshe .. .. .	1921-22.
Old Prome .. .. .	1923-24.
" " .. .. .	1924-25.
" " .. .. .	1925-26.
" " .. .. .	1926-27.
" " .. .. .	1927-28.
" " .. .. .	1928-29.



## 5. By Mr. J. A. Page at :—

Nalanda .. .. .	1921-22.
.. .. .	1922-23.
.. .. .	1923-24.
.. .. .	1924-25.
.. .. .	1925-26.
.. .. .	1926-27.
.. .. .	1927-28.
.. .. .	1928-29.

## 6. Mr. E. J. Mackay at :—

Mohenjo-daro .. .. .	1926-27.
.. .. .	1927-28.
.. .. .	1928-29.

**RECOMMENDATIONS OF THE PUBLIC SERVICE COMMISSION REGARDING THE TRAINING OF NATIVE STUDENTS IN EPIGRAPHY.**

1201. \*Kumar Ganganand Sinha: Has the attention of Government been drawn to the following paragraph on page 73 of the Report of the Public Service Commission of 1886-87:

"The only recommendation, therefore, which the Commission can offer in respect of this Department is that facilities should be given to a limited number of graduates of the Universities, sufficiently prepared, by previous study, to take advantage of the stipulation made by the Secretary of State in the engagement of Dr. Hultzsch that he should train native students in Epigraphy. Dr. Burgess states that Dr. Fuhrer would also probably be willing to undertake the training of a class. These students, when trained, would be able to deal with inscriptions, which would supplement the typical examples already carefully edited, and if no opportunity were available for their employment in archaeological inquiries, the instruction they had received would render their services more valuable as specialists in the Department of Education."

If so, will Government be pleased to state how far the spirit of the recommendations has been carried out?

Mr. G. S. Bajpai: Yes. The policy laid down in the paragraph has been followed with the result that 59 per cent. of the superior posts in the Archæological Department are held by Indians. Scholarships are still given from time to time in order to keep up a supply of trained candidates for vacancies which, I hope my Honourable friend will recognise, in a small department do not occur too frequently.

**CO-OPERATION OF INDIAN UNIVERSITIES AND SOCIETIES WITH THE ARCHÆOLOGICAL DEPARTMENT IN RESEARCH INTO THE PAST HISTORY OF INDIA.**

1202. \*Kumar Ganganand Sinha: Have Government considered the question of inviting the co-operation of Indian Universities and societies for carrying on researches in the past history of India, so far as the work of the Archæological Department is concerned? If so, with what results?

Mr. G. S. Bajpai: The question of inviting the co-operation of extra-departmental bodies in archæological exploration and research is at present under consideration. Up till now the only instance in which an Indian

University or society has participated in the work of the Department, was in 1928, when the University of Calcutta and a certain research society carried out a joint trial excavation at Paharpur on a small scale.

**Kumar Ganganand Sinha:** May I know since when this matter has been under consideration, Sir?

**Mr. G. S. Bajpai:** The matter, Sir, according to my information, has been under consideration for a series of years, not with special reference to this particular question of co-operation with ultra-departmental bodies, but in connection with the general question of amending the Ancient Monuments Protection Act, 1904, which is rather a complicated affair.

**Mr. M. S. Aney:** May I ask the Honourable Member if the Archæological Department has ever been in correspondence with the Universities on this point?

**Mr. G. S. Bajpai:** I think, Sir, my Honourable friend did not altogether follow the answer that I gave. I said that this question of co-operation with the Universities has been taken up only recently.

**Mr. M. S. Aney:** Is it in correspondence with the University on this point? That is what I want to know.

**Mr. G. S. Bajpai:** No; it is not in correspondence with the University, because we are in correspondence with the Local Governments who, I think, will be in touch with the Universities on this point.

**Kumar Ganganand Sinha:** Is it a fact that the Archæological Department is mainly concerned with the Ancient Monuments Protection Act and that it does not like to do much beyond that?

**Mr. G. S. Bajpai:** No, Sir; I am not prepared to admit that.

#### EXPENDITURE ON THE UPKEEP OF MONUMENTS AND ATTACHED GARDENS.

1203. **\*Kumar Ganganand Sinha:** (a) Is it not a fact that three lakhs and seventy-seven thousand rupees have been allotted in the budget estimate for 1929-30 under the head "Annual maintenance and upkeep of monuments and attached gardens"? Will Government be pleased to state separately how much money is intended to be spent for each of these items?

(b) Will Government be pleased to state, why gardens are attached to ancient monuments, and what is usually the area of such gardens? Do these gardens bring any income to the Government or not?

(c) Will Government be pleased to state in detail the heads of expenditure under each of these items (Annual Maintenance, Upkeep of Monuments and Attached Gardens)?

**Mr. G. S. Bajpai:** (a) Yes. It is proposed to allot Rs. 2,47,800 to monuments and Rs. 1,29,200 to attached gardens.

(b) Gardens are not attached to the monuments but are either part of them or their appropriate setting. The area of such gardens varies. They bring in a small income from the sale of fruits and grass, etc.

(c) I regret that, in the time available, it has not been possible for me to obtain more detailed information than I have given in reply to part (a) of the question.

**Kumar Ganganand Sinha:** May I know what is the connection between archæology and garden?

**Mr. G. S. Bajpai:** Beauty, Sir.

**The Revd. J. C. Chatterjee:** May I ask the Honourable Member if he is aware that several of these monuments specially Humayun's Tomb near Delhi, are in a very unsatisfactory condition, and badly kept?

**Mr. G. S. Bajpai:** Do I understand my Honourable friend to say that the provision of Rs. 2,50,000 is inadequate?

**The Revd. J. C. Chatterjee:** May I know how much is available so far as monuments near Delhi are concerned?

**Mr. G. S. Bajpai:** If that is so, Sir, I shall communicate my Honourable friend's complaint to the Director-General of Archæology.

#### HEADQUARTERS AND DUTIES OF MR. BLACKISTON, DEPUTY DIRECTOR OF ARCHÆOLOGY IN INDIA.

1204. \***Kumar Ganganand Sinha:** Will Government be pleased to state how many months in a year have been spent by Mr. Blackiston in excavation duty, and where are his headquarters as the Deputy Director of Archæology in India?

**Mr. G. S. Bajpai:** The Deputy Director General of Archæology is an administrative officer whose work is in the office of the Director General of Archæology, which is an attached office of the Government of India, with headquarters at Delhi and Simla. He does not do any exploration work.

#### GRANT OF BENEFITS OF THE PROVIDENT FUND TO EMPLOYEES IN RAILWAY WORKSHOPS.

1205. \***Pandit Nilakantha Das:** (a) With reference to the reply given to my starred question No. 712 on the 23rd February, 1929, will Government be pleased to state the number of the workmen in the Bengal and North Western Railway Workshops who fulfil the conditions laid down in rule 6 (d) of the State Railway Provident Fund Rules and how many out of them are given the benefit of the Provident Fund?

(b) Will Government also give the same information with regard to other railway workshops?

**Mr. P. B. Rau:** (a) I understand daily-rated workmen on the Bengal and North Western Railway Workshops are not eligible to join the provident fund.

(b) Information is being collected.

#### PAYMENT OF RENT FOR QUARTERS BY WORKMEN ON THE BENGAL AND NORTH WESTERN RAILWAY.

1206. \***Pandit Nilakantha Das:** (a) Will Government be pleased to state whether the workmen of the Bengal and North Western Railway Workshops have to pay rent for the quarters supplied to them by the Railway?

(b) Do the workmen of other Railway Workshops at Lillooah, Jamalpur, Lucknow, Ajmer, Bombay, etc., pay rent for the quarters supplied to them by the Railway?

(c) Are there railway workshops where workmen are given free quarters?

**Mr. P. R. Rau:** The information required is being collected and will be communicated to the Honourable Member on receipt.

NUMBER OF INDIANS APPOINTED AS DEPUTY AUDITOR GENERAL DURING  
A CERTAIN PERIOD.

1207. **\*Mr. Siddheswar Prasad Sinha:** (a) Will Government be pleased to state whether it is a fact that the post of the Deputy Auditor-General, Headquarters, is reserved for the European Members of the Indian Audit and Accounts Service?

(b) If not, how many Indians, as compared with Europeans, have been appointed to this post during the last 15 years?

**The Honourable Sir George Schuster:** (a) No.

(b) Until a short time ago, there was only one post of Deputy Auditor-General at Headquarters; and that post has not, during the past 15 years, been held by an Indian. There has also been a post of Assistant Auditor-General at Headquarters on the same level of pay as the Deputy Auditor-General, and it was recently decided that it would be more appropriate that both posts should bear the same designation. The latter post has, for some considerable time, been held by an Indian.

**Mr. A. Rangaswami Iyengar:** Do the two posts carry now the same salary?

**The Honourable Sir George Schuster:** The two posts have carried the same salary for some time, and they still carry the same salary.

GRIEVANCES OF THE STAFF UNDER MR. L. J. PECK, DEPUTY AUDITOR  
GENERAL.

1208. **\*Mr. Siddheswar Prasad Sinha:** Are Government aware that there is dissatisfaction in the Office of the Auditor General owing to the treatment meted out to the staff by Mr. L. J. Peck, Deputy Auditor-General, Headquarters, in the matter of leave, pay and promotion?

**The Honourable Sir George Schuster:** Government have no information to this effect and would be surprised to learn that the Honourable Member's information is correct. As I intimated to the Honourable Mr. Ram Narayan Singh the other day, in reply to a question of his, Mr. Peck is an officer in whom the Government have every confidence.

**Mr. Ram Narayan Singh:** Is it not a fact that there must be some reasons for the dissatisfaction among the staff with the officer?

(No reply was given.)

GRANT OF LEAVE TO THE STAFF OF THE OFFICE OF THE AUDITOR GENERAL.

1209. **\*Mr. Siddheswar Prasad Sinha:** (a) Will Government please state:

(i) the sanctioned strength of leave reserve for the Office of the Auditor General;

- (ii) how many assistants in that Office applied for regular leave for more than 15 days for reasons of ill-health during the "slack season," viz., March to September, 1928;
- (iii) how many produced, and how many were asked to produce, medical certificates from Civil Surgeons or other Government doctors;
- (iv) in how many cases were medical certificates asked for when the leave reserve was available and why;
- (v) in how many cases were medical certificates from qualified medical practitioners not accepted and were ignored during 1928 and why?
- (b) Is it a fact that certain assistants of the Office who took leave during the year 1928 were victimised or punished on any grounds?
- (c) If so, will Government be pleased to state the particulars of the offences and of the punishments inflicted?

**The Honourable Sir George Schuster:** (a) (i) 8 in 1928. It is now 10.

(ii) to (v). This question appears to be based on a misapprehension. There is no "slack season" in the Auditor General's office, as suggested in part (ii) of the question. The periods of highest pressure differ in different sections; and when the pressure relaxes in one section, men are transferred from it to another section where the pressure is greater.

Particulars are not readily available to answer these parts of the question, and I do not think it would be justifiable to make a special compilation involving a great deal of public time.

(b) and (c). Government have not been able themselves to locate any instance of victimisation. If the Honourable Member will furnish me with particulars of any specific case which he has in mind, I will see that it is investigated.

**Mr. A. Rangaswami Iyengar:** Is it not a fact that there is a good deal of slack season in the Secretariat?

**Mr. President:** Order, order.

#### PRINCIPLES FOLLOWED FOR THE PROMOTION OF PASSED CLERKS TO THE SUBORDINATE ACCOUNTS SERVICE.

1210. **\*Mr. Siddheswar Prasad Sinha:** Will Government please state what principles are followed in the matter of promotion of passed clerks to the Subordinate Accounts Service in the Office of the Auditor General, and whether it is a fact that recently promotions of the passed clerks to the Subordinate Accounts Service have been made without strict regard to their seniority, and without obtaining any formal reports in writing from Superintendents and Branch officers as to their efficiency? If so, why have the promotions been made arbitrarily?

**The Honourable Sir George Schuster:** Promotions with due regard to merit were made by the Auditor General after proper consideration and with a full sense of the responsibility of the Auditor-General himself. The

steps which he takes to inform himself as to the opinions of Superintendents or other subordinate officers in his Department are a matter entirely at the discretion of the Auditor General himself as head of the Department.

**Mr. Siddheswar Prasad Sinha:** What I want to know is whether any reports were called for from the officers in charge of the various sections of the department at the time of the promotions?

**The Honourable Sir George Schuster:** That is precisely the information which I am not prepared to give. The matter is one for the responsibility of the Auditor-General himself as head of the department; and I am not prepared to allow Honourable Members here to interfere with that responsibility.

**FILLING OF APPOINTMENT WITH THE BEST QUALIFIED MAN IRRESPECTIVE OF CASTE, RELIGION OR CREED.**

1211. **\*Mr. Siddheswar Prasad Sinha:** (a) Is it a fact that section 96 of the Government of India Act lays down that no native of British India, nor any subject of His Majesty's resident therein, shall, by reason only of his religion, place of birth, descent, colour or any of them, be disabled from holding any office under the Crown in India?

(b) Is it a fact that members of the minority communities are being given preference over those of other communities in the matter of selection of candidates for appointments under Government?

(c) Is it a fact that even in the case of appointments made as a result of competitive examinations, Muhammadans are given preference over Hindus although the latter may have scored higher marks?

(d) Are the Government of India prepared to issue orders to the effect that public appointments should be open to the best qualified man, irrespective of caste, religion or creed?

**The Honourable Mr. J. Orerar:** (a) Yes.

(b) To prevent the preponderance of any particular class or community in the public services a proportion of vacancies is usually reserved to be filled by members of minority communities.

(c) No.

(d) No modification in the general orders on the subject is at present contemplated.

**FEES PAYABLE IN DELHI SCHOOLS.**

1212. **\*Mr. Siddheswar Prasad Sinha:** (a) What is the minimum limit of monthly income of the parents on account of which students have to pay double fees in the Delhi Schools?

(b) What was the limit previously?

(c) Are Government prepared to consider the question of raising the limit?

**Mr. G. S. Bajpai:** (a) Rs. 2,000 per annum.

(b) Rs. 300 a month.

(c) Yes.

**PERIOD WITHIN WHICH APPLICATIONS FOR CANCELLATION OF ASSESSMENT AND APPEALS UNDER THE INCOME-TAX ACT CAN BE MADE.**

1213. \***Mr. Siddheswar Prasad Sinha:** (a) Is it a fact that an application for cancellation of assessment under section 27 and an appeal under section 31 of the Indian Income-tax Act should be made within one month from the service of a notice of demand?

(b) Is it a fact that some days are taken by the Income-tax Department in supplying copies of the assessment orders to the assessesees?

(c) Is it a fact that those days are not excluded in calculating the period of one month under part (a) above?

(d) Do Government propose to issue instructions that the days requisite for obtaining copies of orders, etc., from the Income-tax Department should be excluded? If not, why not?

**The Honourable Sir George Schuster:** (a), (b) and (c). Yes.

(d) Sub-section 2 of section 30 of the Indian Income-tax Act, 1922, confers on an Assistant Commissioner of Income-tax the power of admitting an appeal after the expiration of the period specified in the Act, if he is satisfied that the appellant had sufficient cause for not presenting it within that period, and instructions have been issued that, in cases where it is necessary for an appellant to file a copy of the order against which an appeal is filed, Assistant Commissioners shall take into consideration the time spent in obtaining the copy. When the Income-tax Act is next amended, opportunity will be taken to embody in the Act provisions corresponding to those of section 12 of the Indian Limitation Act, 1908.

**ALLOTMENT OF 'D' TYPE QUARTERS IN NEW DELHI.**

1214. \***Mr. Siddheswar Prasad Sinha:** (a) What is the total number of "D" type quarters in New Delhi available for the migratory staff, and what is the number of clerks who applied for them and how many per cent. got quarters?

(b) What are the similar figures for "C" type quarters?

(c) Is it a fact that the number of quarters is not sufficient to meet the requirements of all the clerks? If so, do Government propose to consider the desirability of allotting a certain number of quarters to each Department, leaving it to its discretion to distribute them according to certain principles?

**The Honourable Sir Bhupendra Nath Mitra:** (a) and (b). No specific number of quarters is reserved for any particular staff. 682 migratory officers applied for "D" type quarters and 246 for "C" type quarters, of which 329 and 144, i.e., 48 per cent. and 59 per cent., respectively, were allotted quarters.

(c) The reply to the first part of the question is in the affirmative and to the second part in the negative.

**The Revd. J. U. Chatterjee:** May I ask if Indian clerks are allowed the use of quarters described as unorthodox in Simla if they desire to have such quarters?

**The Honourable Sir Bhupendra Nath Mitra:** I am afraid the Honourable Member did not listen to the reply which I gave in the House the

other day. To the best of my recollection, I said there were no unorthodox quarters in Simla.

**The Revd. J. C. Chatterjee:** May I ask how quarters ordinarily reserved for the use of Anglo-Indian or European staff, are described?

**The Honourable Sir Bhupendra Nath Mitra:** There is no reservation, so far as I am aware.

**The Revd. J. C. Chatterjee:** Is the Honourable Member aware that applications for such quarters have been made by Indian clerks desiring to live in that style and that those applications, in practically every case, were refused?

**The Honourable Sir Bhupendra Nath Mitra:** I have no information with me on that point and would suggest that, if the Honourable Member wanted the information, he should put down a question on paper. We are now on the question of quarters in New Delhi and not of quarters in Simla.

NUMBER OF "C" AND "D" TYPE QUARTERS ALLOTTED TO THE MIGRATORY STAFF OF THE GOVERNMENT OF INDIA IN 1928-29.

1215. **\*Mr. Siddheswar Prasad Sinha:** (a) What is total number of "C" and "D" type quarters surrendered, so far, in the cold season of 1928-29 and how many of them have been allotted to the migratory staff?

(b) Do Government propose to consider the question of meeting the requirements of the migratory staff before the requirements of the non-migratory staff?

**The Honourable Sir Bhupendra Nath Mitra:** (a) The total number of "C" and "D" type quarters surrendered so far in the cold season of 1928-29 is 6 and 26, respectively, of which 4 of the former and 10 of the latter type have been allotted to the migratory staff.

(b) No such proposal is under consideration at present.

IMPROVEMENT OF ARRANGEMENTS FOR HOSPITAL TREATMENT OF GOVERNMENT SERVANTS IN NEW DELHI.

1216. **\*Mr. Siddheswar Prasad Sinha:** (a) Is it a fact that, at Simla, there are separate doctors, separate dispensaries and separate dressing rooms for Government servants?

(b) Is it a fact that there is no whole-time doctor for Government servants at New Delhi, no separate dispensary and no separate dressing room, and that they have to wait at the hospital like ordinary coolies and other people for their treatment?

(c) Do Government propose to improve the arrangements at New Delhi by appointing separate medical advisers for Government servants, fixing suitable hours for their attendance at suitable places and making special arrangements for dispensing and dressing?

**Mr. G. S. Bajpai:** (a) Sir, I fear I do not quite understand what the Honourable Member means by this part of his question. If he wishes to know whether separate medical staff and facilities are provided for the civil and military employees of Government in Simla, the answer is in the affirmative.



(b) and (c). There are at present, in New Delhi, one Civil Surgeon, one Civil Assistant Surgeon, and 2 Sub-Assistant Surgeons, to whose services Government employees are entitled, according to rank. In addition to the Combined Hospital, New Delhi, a dispensary has recently been opened on Market Road for the convenience of Government servants residing in or near that locality. These arrangements are, however, temporary and perhaps, not ideal. The question of making medical arrangements for New Delhi on a permanent and satisfactory footing is at present being considered.

**Lieut.-Colonel H. A. J. Gidney:** Will the Honourable Member please state whether there is any accommodation for indoor patients in this hospital in Delhi?

**Mr. G. S. Bajpai:** No, Sir; I believe there is practically no accommodation for indoor patients at the combined hospital in New Delhi.

**Lieut.-Colonel H. A. J. Gidney:** Will the Honourable Member be pleased to state whether he is prepared to consider the supply of such accommodation?

**Mr. G. S. Bajpai:** The position is, Sir, that the Government have decided and the Finance Committee have agreed, and, I believe the House now has voted funds for the construction of a combined hospital which will cater for the requirements of both Old and New Delhi and which will provide ample accommodation for all classes.

**Lieut.-Colonel H. A. J. Gidney:** Is the Honourable Member aware that the construction of the proposed new combined hospital cannot be completed for another 3 or 4 or more years probably?

**Mr. G. S. Bajpai:** Well, Sir, we hope to push on with it as quickly as we can.

**Lieut.-Colonel H. A. J. Gidney:** In the meantime what will the patients do?

**Mr. G. S. Bajpai:** They will do what they have been doing for ever so many years.

**Lieut.-Colonel H. A. J. Gidney:** That is most unsatisfactory. Do Government wish to continue this unsatisfactory state of affairs?

**Mr. G. S. Bajpai:** On the contrary, Sir, I have said that Government's intention is to set up a first-class hospital, which will be able to cater for the requirements of all classes; but Government are not in possession of Aladdin's lamp, so that, by merely rubbing it, they can produce a hospital overnight.

**Lieut.-Colonel H. A. J. Gidney:** In the meanwhile will Government arrange to provide temporary accommodation for these indoor patients?

**Mr. G. S. Bajpai:** I think that the setting up of temporary accommodation for the purpose would be more expensive than the results would justify.

**Lieut.-Colonel H. A. J. Gidney:** What a lame answer!

RULES FOR THE ALLOTMENT OF QUARTERS IN NEW DELHI.

1217. \***Mr. Siddheswar Prasad Sinha:** (a) What is the total number of clerks of the Government of India migratory staff who moved to New Delhi in 1928 and applied for Government quarters, including those of the attached and subordinate offices?

(b) What is the total number of quarters reserved for such staff at New Delhi and how many clerks had to remain without such quarters during the 1928-29 cold season?

(c) Is it a fact that rules regarding the allotment of quarters were revised in 1928, and according to those rules, clerks occupying quarters in 1927-28 were given preference over all others, irrespective of any other consideration?

(d) Is it a fact that, according to those rules, certain men in the grades whose maximum does not reach Rs. 225, and who occupied the quarters in 1927-28, will occupy them throughout their service, whereas the other men will have to remain without quarters for a major portion of their service?

(e) Is it a fact that the Imperial Secretariat Association made a representation against these rules?

(f) Do Government propose to revise the new rules immediately?

(g) Is it a fact that the quarters in New Delhi were primarily meant for the Government of India migratory staff?

(h) What percentage of "D" class quarters is at present occupied by the non-migratory staff?

**The Honourable Sir Bhupendra Nath Mitra:** (a) 1,386 clerks of the migratory staff moved to New Delhi in 1928 and 1,257 applied for accommodation. This excludes single officers.

(b) No specific number of quarters is reserved for any particular staff. 728 migratory officers made their own arrangements.

(c) and (d). The revised rules give clerks who were occupying quarters in 1927-28 preference over others, provided they remain eligible.

(e) Yes.

(f) and (g). No.

(h) 65 per cent.

SHORT NOTICE QUESTION AND ANSWER.

EVACUATION OF FRONTIER INDIANS AT PRESENT IN AFGHANISTAN.

**Mr. Gaya Prasad Singh:** With your permission, Sir, I wish to put the following question, of which I gave short notice:

(a) Is it a fact that there are a number of Indians still in Afghanistan who are anxious to be evacuated from that country?

(b) If so, what is their approximate number?

(c) Have Government received any representation or request from the Indian residents of Afghanistan asking to be evacuated as early as possible? If so, do Government propose to take immediate steps to evacuate such Indians in Afghanistan as are willing to leave that country?

**Sir Denys Bray:** Thanks to the arrangements concerted by His Majesty's Government and the Government of India, His Majesty's Minister was able to offer facilities for evacuation by air to all British Indian subjects in Kabul. When the offer was first made in the latter part of December, it was, of necessity, restricted to women and children only; but during January and the first half of February it was extended, on the gradual expansion of our aeroplane resources, to men also. In all, no less than 342 British Indians availed themselves of the offer within the period allotted and were safely evacuated by the Royal Air Force to India. On the final withdrawal of the British Legation, there remained about 40 others, who had been unwilling, or unable, to accept the offer in the first instance, either because of their reluctance to leave their property behind, or the unwillingness of the Afghan Government to let them go without a settlement of accounts, or some other good reason. Of these, some put in eleventh-hour applications for aeroplane facilities, unfortunately too late, after the difficult arrangements and the very delicate negotiations with the Kabul Government for the withdrawal of His Majesty's Legation had been completed, and climatic, to say nothing of political, conditions rendered postponement impossible.

In addition, applications were presented from time to time by 20 or 30 other Indians who had inherited or adopted Afghan nationality and whose applications were not supported by the Kabul Government. After the final withdrawal a telegram was received from Indians still in Kabul asking for evacuation facilities, but these unfortunately were no longer practicable. Happily with the melting of the snows on the passes, there is now no insuperable obstacle to evacuation by road from Kabul, and despite its hardships and dangers several travellers, Indian and European, are now availing themselves of this method.

There are of course Indian colonies elsewhere in Afghanistan, notably in Kandahar, Jalalabad and Herat. But the road from Kandahar to Chaman has never been closed, and all but half-a-dozen British Indian families, I understand, have now come into India. Conditions in the Jalalabad area have been more disturbed, but evacuation under tribal arrangement has been feasible for some time past. As for Herat, where there has lately been serious trouble and both Governor and General have been murdered, I was relieved to receive a telegram, a couple of days ago, announcing the safe arrival of most of the British Indian traders in Meshed. In general, though there has been inevitable loss of Indian property during the upheaval in Afghanistan, I rejoice to say that I have received no report of any loss of Indian life.

**Mr. Gaya Prasad Singh:** May I know if there are any Englishmen left over in Afghanistan who desired to be evacuated, and, if so, what is their number?

**Sir Denys Bray:** There are no Englishmen left in Afghanistan. There were no Englishmen in Afghanistan at all except those either in the Legation itself or employed in connection with the evacuation. But there are, of course, several Europeans left in Kabul, notably some forty Germans, some thirty Turks, many Russians, and in addition some Persians.

**Maulvi Sayyid Murtuza Saheb Bahadur:** May I know, Sir, if it is a fact that some Indians have been arrested there and there are many more Indians who are subjected to many a hardship?

**Sir Denys Bray:** I am afraid we are at a disadvantage; since the withdrawal of His Majesty's Legation, we are not in possession of any certain news as to what is happening in Kabul.

**Mr. Gaya Prasad Singh:** May I know if it is in contemplation to take any steps to evacuate those Indians who are still in Afghanistan? What arrangements are in contemplation?

**Sir Denys Bray:** I have endeavoured to explain that it is now impossible to make any aeroplane arrangements, and have endeavoured also to give my Honourable friend to understand that it lies within the power of the Indians themselves to make some arrangements for their evacuation. The obstacle provided by the snow on the passes is now removed.

**Mr. Abdul Haya:** My Honourable friend has referred to delicate negotiations with the Afghan Government. May I know with what Afghan Government?

**Sir Denys Bray:** I remember that I did not use the word *Afghan* Government. I used the word *Kabul Government*—the *de facto* government now in Kabul, negotiations with whom were perhaps the more delicate in that His Majesty's Government do not recognise it.

**Mr. K. Ahmed:** Do Government propose to give facilities to Indians going to Kabul or take sufficient steps to give assistance to the people who are in great hardship at Kabul?

**Mr. President:** Does the Honourable Member want to go there? I assure the Foreign Secretary will provide all facilities.

**Sir Denys Bray:** No, Sir. (Laughter.)

**Mr. President:** Not even to Mr. Kabeer-ud-Din Ahmed?

**Sir Denys Bray:** No, Sir.

## UNSTARRED QUESTIONS AND ANSWERS.

### PRACTICE OF HOMŒOPATHY BY EMPLOYEES IN THE IMPERIAL SECRETARIAT AND ARMY HEADQUARTERS.

359. **Haji Chaudhury Mohammad Ismail Khan:** (a) Is it a fact that there are a good many men in the Imperial Secretariat, as well as in the branches of the Army Headquarters, who regularly practise in Homœopathy like professionals?

(b) If so, will Government please state the number of such men in the various Departments, showing approximately the annual professional income of each?

(c) Do Government encourage their servants to carry on such practice? Is such income assessable to income-tax?

(d) Is it permissible under the Government Servants' Conduct Rules?

(e) Is it a fact that there are orders prohibiting Government servants from doing agency work on behalf of Life Insurance Companies?

(f) If so, why is there no such prohibition against practising medicine?

**The Honourable Mr. J. Orerar:** Information has been called for and will be supplied to the Honourable Member in due course.

#### CHARGE OF DEMURRAGE ON THE BENGAL AND NORTH WESTERN RAILWAY.

360. **Mr. Amar Nath Dutt:** (a) With reference to the reply given to my unstarred question No. 530, on the 24th September, 1928, will Government be pleased to state what action, if any, was taken in the matter by the Agent, Bengal and North Western Railway? If no action has been taken, why has it not?

(b) Is it a fact that, on this Railway, the owners are made to pay demurrage if they fail to load or unload goods in or out of wagons in the time fixed by the Railway?

(c) Is it a fact that the Railway staff concerned were warned, by issue of the Traffic Circular No. 9, in 1923, against their failure to realise demurrage for vehicles being detained for loading and unloading?

(d) If so, do Government propose to take action to have this practice discontinued? If not, why not?

**Mr. P. R. Rau:** Inquiries are being made from the Agent, Bengal and North Western Railway and on hearing from him, I will address the Honourable Member further.

#### MEMORIALS FROM STATION SERVICE TELEGRAPHISTS IN MADRAS.

361. **Mr. Amar Nath Dutt:** (a) With reference to the reply of the Government of India, communicated in their No. 15-P. T. E., dated the 3rd December, 1928, to the Director General, Posts and Telegraphs, regarding the memorials submitted by the Station Service telegraphists of Madras stating "that they regret that they are unable to accede to their prayer", will Government be pleased to state the reasons for their regret and inability, both?

(b) Will Government be pleased to state whether there has been any distinction between Madras and other presidency towns in the pay of the telegraphists? If so, why?

**Mr. P. G. Rogers:** (a) The Honourable Member is referred to part (b) of the reply given in this House on the 4th February, 1929, to Mr. N. M. Joshi's unstarred question No. 180.

(b) Yes. The pay has been fixed in each case with reference to local conditions.

#### PAY OF MEN IN THE GENERAL AND OTHER TELEGRAPH SERVICES IN BURMA.

362. **Mr. Amar Nath Dutt:** (a) With reference to the reply to question No. 667 (b) put by U. Tok Kyi in the Assembly on the 18th September, 1928, will Government be pleased to state on what basis the pay has been fixed for men in the General and other services?

(b) Will Government be pleased to state whether there were any orders that the Station Service telegraphists should not claim house-rent allowance?

(c) Will Government be pleased to state whether there are any orders that house-rent allowance for the General Service men will be increased from time to time?

(d) Will Government be pleased to state whether the General Service men are incurring any extra expenditure by their transfer from one place to another, and, if so, how?

**Mr. P. G. Rogers:** (a) The revised scales of pay for all classes of Telegraphists and Telegraph Masters were fixed on the recommendations of the Telegraph Committee, 1920. In the case of Station Service telegraphists, a further revision of their pay has recently been made by Government generally with reference to the revised scales of pay introduced for the ordinary time-scale postal clerks in the respective localities.

(b) Yes. This was based on the specific recommendation of the Telegraph Committee, 1920, on the subject, which was accepted by Government.

(c) No. The rates are, however, liable to revision as the necessity arises.

(d) Yes. They have to dismantle and set up a house at short notice and usually in expensive places.

#### ENFORCEMENT OF AGE LIMIT FOR CERTAIN STATION SERVICE TELEGRAPHISTS.

**363. Mr. Amar Nath Dutt:** (a) Will Government be pleased to state whether they are aware of the fact that age restriction had not been imposed on Station Service telegraphists who volunteered for the V.heat-stone Wireless Branch as operators?

(b) If the answer to part (a) be in the affirmative, will Government be pleased to state the reason for enforcing the age limit now?

**Mr. P. G. Rogers:** (a) Yes.

(b) The age-limit was relaxed as a special case as the scheme was then in the experimental stage, but the age-limit is considered necessary in general, because young men learn wireless work more easily and the Department has their services for longer periods after training.

#### RESOLUTIONS PASSED BY THE ALL-INDIA TELEGRAPH UNION, MADRAS BRANCH.

**364. Mr. Amar Nath Dutt:** (a) Will Government be pleased to state whether they have received a copy of Resolutions passed at the meeting of the All-India Telegraph Union, Madras Branch, submitted by Mr. A. Rangaswamy Iyengar, Member, Legislative Assembly, as Chairman of the meeting on the 19th December, 1928?

(b) If the answer to part (a) be in the affirmative, will Government be pleased to state the decisions that have been arrived at on each of the resolutions?

**Mr. P. G. Rogers:** (a) Yes.

(b) No decision has yet been reached.

#### RESERVATION OF CERTAIN TELEGRAPH STATIONS FOR ANGLO-INDIANS AND INDIANS RESPECTIVELY.

**365. Mr. Amar Nath Dutt:** (a) Will Government be pleased to state if they are aware of the fact that certain stations are reserved as suitable

for Anglo-Indians only and certain stations classed as suitable for Indians only?

(b) If the answer to part (a) be in the affirmative, will Government be pleased to state the reasons for such reservation?

**Mr. P. G. Rogers:** (a) Assuming that the Honourable Member refers to the practice obtaining in the Posts and Telegraphs Department, the answer is in the negative.

(b) Does not arise.

#### QUALIFICATIONS REQUIRED FOR APPOINTMENT AS TELEGRAPHISTS.

**366. Mr. Amar Nath Dutt:** Will Government be pleased to furnish (1) the qualifications required for men for appointment as telegraphists, (2) the subjects they pass in at the entrance examination, (3) the nature of duties performed by them, and (4) the subjects in which they are examined annually at the time of increment, and also for the examination for the efficiency bar for, (i) General Service, (ii) Local Service, and (iii) Station Service? If they are the same in all cases, will Government be pleased to state the reasons for the distinction in pay between the several Services?

**Mr. P. G. Rogers:** (1) and (2). A reference is invited to the copy of the rules regarding the conditions of service, etc., of telegraphists which will be sent to the Honourable Member.

(3) The duties include the dealing with the receipt and transmission of messages by telegraph and all operations in connection therewith.

(4) The subjects are practically the same in the case of General, Local and Station Service telegraphists and are given in the copy of the rules which will be furnished to the Honourable Member. The differences in pay are due to the different conditions of service of General, Local and Station Service telegraphists.

#### PAY OF LOCAL AND STATION SERVICE TELEGRAPHISTS TRANSFERRED TO THE GENERAL SCALE.

**367. Mr. Amar Nath Dutt:** (a) Will Government be pleased to state whether they are aware of the fact that, in granting pay, the point-to-point system was in force when telegraphists of the Local and Station service were transferred to the General scale before 1st January, 1928?

(b) If the answer to part (a) be in the affirmative, will Government be pleased to state the reasons for its abolition now in view of the fact that the duties are one and the same in all the cases?

**Mr. P. G. Rogers:** (a) The point-to-point system was in force prior to the 1st June, 1927, not 1st January, 1928, as stated by the Honourable Member.

(b) The system was abolished as it was contrary to statutory rules.

#### GRANT OF ALLOWANCES TO ELECTRICAL SUPERVISORS IN TELEGRAPH OFFICES IN PROPORTION TO THEIR WORK AND RESPONSIBILITY.

**368. Mr. Amar Nath Dutt:** (a) Will Government be pleased to state whether they are aware of the fact that the supervisors of the electrical branch have to perform (1) supervision of Baudot apparatus, (2) supervision of accumulators and power plants, (3) Line and cable testing, (4)

supervision of electric lights and fans, and (5) supervision of all technical arrangements in telegraph offices?

(b) Will Government be pleased to state whether they are aware of the fact that the work of the Baudot supervisors is confined only to supervision of Baudot apparatus, and that the electrical supervisors are called to attend to the Baudot working when the Baudot supervisors are unable to rectify faults?

(c) If the answer to parts (a) and (b) be in the affirmative, will Government be pleased to state whether they will consider the granting of increased allowances to the electrical supervisors proportionately in consideration of their work and responsibility?

**Mr. P. G. Rogers:** (a) The supervision of Baudot working is carried out by Baudot supervisors; the other duties referred to are entrusted to electrical supervisors in small offices only. In large offices the various duties referred to are carried out by various officials, not necessarily electrical supervisors.

(b) Yes, but Baudot supervisors trained in the office of the Electrical Engineer-in-Chief possess the qualifications necessary to rectify defects that may occur in the Baudot apparatus, and it is only in exceptional cases that they have to seek the assistance of electrical supervisors.

(c) No, because the superior technical qualifications of electrical supervisors are already recognised by the grant of a scale of pay superior to that drawn by Baudot supervisors.

**INTRODUCTION OF AN EXAMINATION FOR PROMOTION TO THE 2ND DIVISION  
IN THE TRAFFIC BRANCH OF THE TELEGRAPH DEPARTMENT.**

369. **Mr. Amar Nath Dutt:** With reference to the reply to question No. 185 (b) given in the Assembly on the 4th September, 1928, regarding the introduction of an examination for promotion to second division, will Government be pleased to state the decision that has been arrived at?

**The Honourable Sir Bhupendra Nath Mitra:** No decision has yet been reached.

**NUMBER OF INDIANS, ANGLO-INDIANS AND EUROPEANS IN CERTAIN  
CLASSES IN THE TELEGRAPH DEPARTMENT.**

370. **Mr. Amar Nath Dutt:** (1) Will Government be pleased to furnish:

- (a) The number of Indians, (b) the number of Anglo-Indians, and  
(c) Europeans in the Government Telegraph Department on  
the 1st March, 1929, under the following classes:

*Superior Traffic Branch.*

1. First Division. 2. Second Division.

*Deputy Superintendents.*

1. First Grade. 2. Second Grade.

*Telegraph Masters.*

1. Local Scale. 2. Station Scale. 3. General Scale

*Telegraphists.*

1. Local Scale. 2. Station Scale. 3. General Scale.



*Engineering Branch.**Divisional Engineers.*

(a) Junior. (b) Senior.

*Assistant Engineers.**Deputy Assistant Engineers.*

1st class; 2nd class.

*Engineering Supervisors.**Electrical Branch.*(a) *Senior Electricians.*(b) *Junior Electricians.*(c) *Assistant Electricians.*(d) *Deputy Assistant Electricians.*(e) *Electrical Supervisors.**Wireless Branch.*(a) *Divisional Engineers.*(b) *Assistant Divisional Engineers.*(c) *Deputy Assistant Engineers.*(d) *Wireless Civil Service Operators.*(e) *Wireless Wheatstone Operators.*

(2) Will Government be pleased to state whether the officers mentioned under Wireless Branch (a), (b) and (c) have all passed the required technical examinations?

(3) If the answer to part (2) be in the negative, will Government be pleased to state the number of such officers that have not succeeded in the above examinations?

**Mr. P. G. Rogers:** An attempt is being made to collect the information wanted by the Honourable Member and the result will be communicated to him in due course.

INCORRECTNESS OF ANSWER GIVEN BY GOVERNMENT REGARDING PAY OF  
STAFF OF THE BENGAL AND NORTH-WESTERN RAILWAY.

371. **Mr. Amar Nath Dutt:** Will Government be pleased to state if the facts in the reply given to my unstarred question No. 529 in the Legislative Assembly on the 24th September, 1928, are the same as was stated in the letter of the Agent of the Bengal and North-Western Railway, No. 40 of 27th February, 1921? If not, will Government be pleased to state whether the reply referred to above is correct? If the answer be in the negative, who is responsible for such incorrect answers?

**Mr. P. B. Rau:** The facts stated in the reply to the Honourable Member's question referred to are correct and Government have nothing to add to it.

RECOGNITION BY THE AGENT, BENGAL AND NORTH-WESTERN RAILWAY,  
OF A UNION REPRESENTING THE EMPLOYEES OF THAT RAILWAY.

372. **Mr. Amar Nath Dutt:** With reference to the reply given to Mr. N. M. Joshi's starred question No. 267, in the last Simla session of the Legislative Assembly, will Government be pleased to state whether the observation contained in their reply was brought to the notice of the Agent, Bengal and North Western Railway? If so, will Government be pleased to state whether the Agent acts accordingly?

**Mr. P. E. Rau:** The answer to the first part of the question is in the affirmative. The Government have no reason to believe that the Agent is not following their instructions.

### STATEMENT OF BUSINESS.

**The Honourable Mr. J. Orerar** (Leader of the House): With your permission, Sir, I desire to make a statement about the probable course of business during the next week and thereafter. As Honourable Members are aware, the business which Government desire to conclude before the end of the Session consists of the Finance Bill, the Public Safety Bill and the Trade Disputes Bill. The days so far allotted for Government business next week are the 26th, the 27th and the 28th. I understand, Sir, that it is your intention that the House should not sit on Tuesday the 26th as that day has been gazetted a holiday under the Negotiable Instruments Act for the Delhi Province. Friday the 29th and Saturday the 30th are also gazetted holidays on account of Easter, but Government will be willing to sit on Saturday the 30th if you, Sir, are prepared so to direct . . . . .

**Mr. President:** Is that a gazetted holiday?

**The Honourable Mr. J. Orerar:** I understand so, Sir. In that event the House will sit on Wednesday the 27th, Thursday the 28th, and Saturday the 30th, for the disposal of Government legislation, and in the event of the Government measures, which I have already named, not being passed by that date, it will be necessary for Government to ask you, Sir, to direct that the House shall sit in the following week beginning the 1st April for as many days as may be necessary for the completion of Government business.

In addition to the legislative business, which I have mentioned, there are three motions involving elections. These are:

- (1) on behalf of the Education, Health and Lands Department for the election of a panel from which the members of the Standing Committee to advise on questions relating to emigration will be nominated;
- (2) on behalf of the Industries and Labour Department to elect a panel from which the members of the Standing Committee to advise that Department on Roads will be nominated;
- (3) on behalf of the Education, Health and Lands Department to elect two members to sit on the Governing Body of the Central Council of Agricultural Research.

It is proposed that these should be put on the List of Business for Wednesday, the 27th March.

**Mr. Anwar-ul-Azim:** I may inform you, Sir, that the All-India Muslim League will be sitting on the 30th and 31st March and it will be difficult for many of us to attend the Assembly on those days.

**Mr. President:** I will not sit on the 31st.

**Mr. Anwar-ul-Azim:** The Honourable Member mentioned the 30th.

**Mr. President:** I will consider the objection.

THE INDIAN FINANCE BILL—contd.

**Mr. President:** The House will now resume further consideration of the Finance Bill, clause by clause:

The question is that clause 2 stand part of the Bill.

**Mr. C. Duraiswamy Aiyangar** (Madras ceded districts and Chittoor: Non-Muhammadan Rural): Sir, last evening I was submitting to this House my authorities for proving the position that cattle require a sufficient supply of salt. Perhaps, Sir, an elementary proposition like that would not have required authorities that I am quoting, and in fact an agriculturist of this country would laugh at me if I told him that I was putting authorities before this House to prove that cattle require salt. But, Sir, if I tell him that Honourable Members of this House are more acquainted with motor cars than with cattle, he will be satisfied that there was need for the authorities being quoted. But I advance a stronger argument than that as to why I quote authorities.

Sir, the Royal Commission on Agriculture has produced a big volume of over a thousand pages after holding long inquiries, and it cost more than Rs. 2 lakhs, I suppose, of the taxpayer's money for that commission; and yet, throughout that big volume, I do not see one word stated anywhere that cattle require salt and that salt must be supplied in large quantities for keeping up the health of cattle. In that big volume, salt sneaked in in Appendix IV at page 697, when an inquiry was made in a very insignificant village called Anakapalle and an agriculturist there stated that he was supplying 1/82 lbs. per head per day to cattle. That is the only mention of it which we find in that entire volume of the Royal Commission's Report on Agriculture; and I take my stand on that for calculating what is necessary for cattle per head, if salt will be supplied by the Government. But, Sir, whether the salt is supplied by the Government or not, I am sure of this much, that whatever salt you are able to spare for human beings, the agriculturist is prepared to share that with his cattle and make both himself and the cattle under-fed in salt. At the rate that is given in Appendix IV it comes to 22½ lbs. per head of cattle per year. Now, I ask the Honourable the Finance Member whether the provision made for production and distribution of salt in this country makes any provision at all for salt being supplied to cattle. Sir, I will give you some figures relating to the cattle in this country. I take the figures from the Report of the Royal Commission on Agriculture. Cattle and buffaloes 151 millions, sheep and goats 62.5 millions, horses, mules and donkeys 3.2 millions and camels .5 millions. These are figures for British India. In the States:

Cattle	..	..	..	..	36 millions.
Sheep and goats	..	..	..	..	28 "
Horses and donkeys	..	..	..	..	1 million.
Camels	..	..	..	..	2 lakhs 62,000.

Roughly, therefore, it comes to over 275 millions to be provided for. Now, Sir, I ask what is the provision that we can make for the cattle, and at what rate, leaving alone mules and donkeys, leaving alone also

sheep and goats? If you want to provide for the big cattle alone, we are still left with 178 millions of cattle. And, Sir, I have calculated on the basis which is given in an insignificant corner of Appendix IV to the Report on the Royal Agricultural Commission, that at least 22½ lbs. of salt per head of cattle is necessary per year. But I am quite prepared to forego even more than half, if the Government is prepared to supply at least at the rate of 10 lbs. per head of cattle, which means 1,780 millions lbs. per year. That, Sir, will give at least 22½ crores of maunds as being necessary for that supply, but if you give the proper quantity that is stated, i.e., 20 pounds per head, you will have to supply 45 crores of maunds of salt per year, whereas the provision made in this budget is for more than 6 maunds of salt, which the human beings themselves require at the most modest rate of 15 or 16 lbs. per head. Is it not a fact, therefore, that you are driving the agriculturist to forego one-half of his salt and give it to his cattle?

Now, Sir, there is yet a third item which requires salt, and that is the agricultural manure. For this also, Sir, I will quote one or two authorities. In preparing a proper agricultural manure, salt goes in for several purposes. It contains germicidal properties and is useful to the farmer, the planter the florist and the market gardener. The coffee planter uses it against coffee borer—a pest. It is a good tonic for plant life. Leibig found that the produce increased even by 120 per cent. when salt was mixed with ammoniacal manures, and my Honourable friend the Finance Member, who wants improved methods of cultivation, will remember that statement. Mr. Robertson, appointed to report on the Coimbatore Agricultural conditions, says:

“In inland countries salt is a great manure. Sea breeze gives salt for coastal lands at 300 lbs. of salt per acre. In England 600 lbs. of salt per acre are applied with every manure for several kinds of cultivation. Salt destroys weeds.”

These are the observations which I have taken from Mr. Robertson. Again, I may be asked by some Honourable Member or by you, Sir, to what date that statement relates. That date, Sir, is 1871. I cannot think that the conditions have changed since then so considerably as to do away with the necessity of salt. But, Sir, I am unable to quote one sympathetic passage within the last two decades from any Englishman, and if I have to resort to any quotations or authorities from Englishman, I must refer to that race of Englishmen who lived 2 or 3 decades ago. That race is becoming extinct, and I am unable to quote, within the last two or three decades, any Englishman who has a sympathetic word to say in regard to agricultural conditions of this country. Manure, therefore, requires salt. I would ask why the Members of the Royal Agricultural Commission entirely ignored this aspect also. Before the Royal Commission on Agriculture, the question of the prohibition of export of manures from this country was very much pressed, and, even then, they did not want to go into the question of how far salt is a necessary ingredient of good manure. But what did the Agricultural Commission do? With their peculiar frame of mind, they did not even recommend the export duties being levied on the manures of this country. The matter was pressed strongly before them by witnesses, that there must be a total prohibition of exports of all manures, and if the Royal Commission had sympathetically viewed that matter, salt, which is necessary as an ingredient of

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these manures, would have occupied their attention also. Year after year, Sir, the figures of exports of manures are swelling.

	<i>Manures.</i>				Rs.
The export value of (Animal bones) manure in 1917-18 came to	..	..	..	..	47,38,000
In 1926-27	..	..	..	..	1,25,40,000
	<i>Oil Cakes.</i>				
In 1917-18	..	..	..	..	70,93,000
In 1926-27	..	..	..	..	2,52,76,000
	<i>Seeds.</i>				
In 1917-18	..	..	..	..	8,22,19,000
In 1926-27	..	..	..	..	10,08,77,000

(At this stage Mr. President vacated the Chair which was taken by Mr. Jannadas M. Mehta.)

Now, Sir, in the beginning, when the Royal Commission's Report was published in this country, I found, simultaneously with the publication of it, some reviews made, some unfavourable remarks passed, by some persons on the recommendations. I thought that they had hardly had time even to count the pages of the Report, and I thought they had based their remarks on the abridged Report, and I condemned such remarks in my articles in the *Hindu* and said that the writers should have more patiently gone through the whole Report and then passed their judgment. But, Sir, what did I gain after going through the whole volumes? I found that those who had made adverse remarks, even without going through the volumes, were wiser, and that I was in the same position as before. We have not got any sympathetic recommendations.

Now, Sir, the acreage under cultivation in this country comes to 300 millions. Excluding a third of it as receiving coastal benefit as stated by Mr. Robertson, we have at least 200 million acres under cultivation, and even if you grant not 600 lbs. per acre but only one maund or 82 lbs. per acre, you will have to supply at least 20 crores of maunds of salt. Now, what do all these things come to? So far as human beings are concerned, we have to supply at least 5½ crores, cattle 45 crores or 22½ crores, Agriculture 20 crores. Now, Sir, a real, substantial supply of salt that is necessary for this country will be 70 crores of maunds of salt per year. Instead of that you are not producing even 7 crores of maunds. Am I not justified in saying that this Government is not sympathetic after all these figures? Now, Sir, what is done in England? In England 42 millions of people are supplied at the rate of 45 lbs. per head, of which they use 15 lbs. for themselves and the remaining 30 lbs. for agriculture and industries. The whole production comes to

12 Noon. nearly 3 crores and for a country like this, should it not be at least 18 crores even according to the arithmetical proportion? I ask, what is this Government doing in the matter of producing and supplying for consumption in this country a proper quantity of salt? Now, the figures are astonishing. In 1921-22 the salt tax stood at Rs. 1-4-0. as at present. The income got by the Government was just Rs. 6,34,37,848. In 1929-30 the estimate that is made by the Honourable the Finance Member is again Rs. 6,34,64,000, barely a difference of Rs. 80,000 after

a lapse of nine years. Then evidently the Government knows that the population has not increased during the last nine years. I have given you the figure for the year following the last census of 1921 and the revenue just stands the same. That means that the same quantity of salt is being supplied. If the population has increased, the quantity has been divided among itself. If the population has not increased, I say it is due to the want of supply of proper quantity of salt for the up-keep of the health of the people. From 1901 to 1911 there was an increase of population of *plus* 7 per cent.; but from 1911 to 1921 the increase of population was only *plus* 2 per cent.; and I do not know whether, when we take the next census in 1931, it will be any *plus* or even a *minus*. Therefore, I do think that Government must pay their serious attention to the proper supply of salt for men, for cattle and for agriculture. If they really want that men should keep up good health, if they want that the cattle are to keep up good health, if they want that improved methods of agriculture must be introduced and that the agriculturists must prosper—if that be the idea of Government, then I think they must pay more serious attention to the matter than they are doing today.

Now, Sir, what is the cause of there being no increase in the consumption of salt? The high prices at which they are sold explain it. I will give you a few figures of 1927. In Madras the retail price ranged from Rs. 1-9-0 to Rs. 2-9-0 per maund; in Bombay and Sind, Rs. 2 to Rs. 3-5-0; in Bengal, Rs. 2-9-0 to Rs. 5; in the United Provinces, Rs. 2-2-0 to Rs. 5-8-0; in the Punjab, Rs. 2-4-0 to Rs. 2-9-0; in Burma, Rs. 3-5-0 to Rs. 5-1-0; in Bihar and Orissa, Rs. 3-1-0 to Rs. 4; in the Central Provinces, Rs. 2-9-0 to Rs. 3-6-0; and in Assam, Rs. 3-4-0 to Rs. 5. These are, after all, figures of the headquarters of the provinces and districts, because you find that the figures which are given there come from the district headquarters, such as, Bellary, Kurnool, Anantapur, and so on. If you go still further into the interior, people there will have to pay more, and what does this come to? It is 1,200 per cent. up to 4,000 per cent. of the actual cost of the production of salt. Can you imagine any other commodity produced which is sold at 4,000 per cent., or even 1,200 per cent. of the actual cost of that commodity, and that, a commodity which is so absolutely essential for the upkeep of men and animals? Now, Sir, Mr. J. Geddis, of the Bengal Civil Service, deposed before the 1871 Select Committee as follows:

"The cost of salt is an ordinary thing to speak about. Any native whose recollection goes any time back will always tell you about the increase in the salt duty as one of the hard things. I imagine that in the time of the Nabob of Bengal it was 24 per cent. of the prime cost to Muhammadan and 5 per cent., that is, double, to Hindu consumers. Now, taking the rate per cent. on prime cost of salt, as set down, for example, in the figures in the Calcutta Serial and comparing the selling price of salt, and the rate of Government duty, you find a taxation, I think, of 700 per cent."

Now, the history of the salt tax in Bengal is a very long and sad tale, and I do not propose to go into that history at all. How the servants of the East India Company were allowed to loot Bengal for their own benefit was all stated by my Honourable friend Pandit Nilakantha Das yesterday. But somehow or other, by collusion or by fraud, the Company's servants allowed the English manufacturer of salt to take possession of Bengal entirely. But not satisfied with that, they wanted to proceed against Madras and Bombay also. We find an attempt made to invade Madras-

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and oust the Madras salt; however black it might be, however dirty it might be. Even that was sought to be ousted by the Cheshire merchants, and we find that the force of the British capitalist, the British manufacturer was so much, that the Government had to pass a Resolution, No. 930, in the Home Department at Fort William on the 6th May, 1859. The despatch was as follows:

"From this review of the existing state of the salt tax in India it appears that, while the inhabitants of Bengal and Bihar and North West Province up to Allahabad pay a duty of Rs. 2-8-0 a maund on the salt which they consume, and while the people of the Punjab, east of the Indus and the people of the United Provinces west of Allahabad pay a duty of Rs. 2 and Rs. 1-14-0, the inhabitants of the Madras Presidency pay a duty of fourteen annas and those of Bombay a duty of annas twelve a maund. It seems therefore to His Excellency in Council that the people of Madras and Bombay may fairly be called upon to contribute to the public revenue in the shape of a tax upon salt somewhat more than they do now."

But in those days there was a little bit of parochial patriotism on the part of Governments of provinces, and in a reply, written on the 10th June, 1859, Sir Charles Trevelyan wrote in his minute:

"The salt tax is in the nature of a poll tax and it is already so heavy that the labouring population, who form the bulk of the consumers, and consequently of the taxpayers, are unable to provide a sufficient supply for themselves and their families. So much does the productiveness of this tax depend upon the consumption of salt extending to the great body of the people, that the best financial arrangement would be to lower the tax. After the great increase in cultivation, which has been the result of lowering our former excessive land tax, it can never again be said that Anglo-Indian revenue is not capable of increase by that process of consumption by diminishing the rate of taxation which has led to such happy financial and social consequences in England. Instead, therefore, of exhausting our ingenuity in devising new taxes and raising new loans, I recommend that we apply ourselves in serious sober earnest to reducing expenditure, many large items of which are capable of being immediately acted upon."

How I wish that Sir Charles Trevelyan were here to repeat the same words today! Will the Honourable the Finance Member imbibe this spirit and follow it up in his regime here as the Finance Member of this country?

Sir, having tabled an amendment to reduce the salt tax on Indian salt to 8 annas, and retain the duty of 1-4-0 on the imported salt, I should like to make my position clear from two points. It is not out of any revenge against Bengal that I want that Rs. 1-4-0 should be retained. It is on the strength of the report of the Central Board of Revenue, which has recently refused to refer this question to the Tariff Board, that I base my claim. They say that the Bengal people will not complain, whatever may be the cheapness of the salt elsewhere. The cheapness of the salt elsewhere will not affect, in the least, the consumption of imported salt in Bengal. It will remain unaffected. Therefore, if they are satisfied with that, they should not grudge some cheaper salt being given in other parts of India. Secondly, Sir, when I say that the salt tax should be reduced to 8 annas, I must make it clear that, even if it be 8 annas, or even one pie, I will consider the subject, from the point of view of national sentiment, a humiliation, but I propose it for this year as a first step towards the total abolition of the salt tax altogether from the pages of Indian finance. It is with that view, and with that goal in view, that I have put down the reduction to 8 annas, and in reducing it to 8 annas

I am supported by the authority of Dr. Paranjpye in the Taxation Inquiry Committee. He said that nothing more than 8 annas per maund should be the ordinary salt duty in this country. If, at any time, the emergencies of the Government required it they might raise it for a temporary purpose, but ordinarily, the duty on salt must not exceed 8 annas, and I have taken that view of the matter for the present. Now, Sir, let me explain—I attempted to explain yesterday, but somehow stopped in the middle of it—the fullest significance of the amendment which I have given notice of. I wanted to explain it yesterday when I was dealing with the provisions of the Indian Salt Act, but somehow I was carried away to some other subject, till I dropped it in the middle. As I pointed out yesterday, the provisions of section 7 of the Indian Salt Act give three powers to the Governor General in Council, one imposition of salt tax, secondly reducing the salt tax, and thirdly remitting the salt tax, or any portion of it. As I stated yesterday, these three terms in law has each its own significance, and I am sure the Honourable the Law Member, sitting by the side of the Finance Member, will bear testimony to the fact that a Statute does not contain superfluous words, does not contain a word which has not its own significance.

**The Honourable Sir Brojendra Mitter (Law Member):** It ought not to.

**Mr. C. Duraiswamy Aiyangar:** I accept that statement. What I say is, unless the Honourable the Law Member today finds fault with the framers of the Indian Salt Act of that time for having introduced words which ought not to have been introduced, I should think that the framers of the law then had as much attention paid to this necessary consequence of introducing words in the Statute as the Law Member does today. They were as much familiar with the interpretation of Statutes, I presume, as the Honourable the Law Member today. Now, I say, there are three words—impose taxes, reduce the tax and remit the tax. Now, the word “remission,” which I am using, means that the Government remits a portion of it. In other words, Rs. 1-4-0 will be the tax which is fixed by the present Finance Bill, but at the same time it is open to His Excellency the Governor General in Council, under rules made under that very same section, to remit a portion of it, and I ask 12 annas to be remitted. In effect it comes to this—you pay me 1-4-0. I give back 12 annas. In other words I will take 8 annas, but in my book, it will be shown as 1-4-0 leviable and 12 annas remitted as a matter of grace under that rule, and the amount collected 8 annas. I put it in that form, and I make no secret of my intention in the matter, because we have unfortunately to consider another Act along with the Indian Salt Act, and that is the Indian Tariff Act. Under the Indian Tariff Act, Art. 35, we find that duty to be levied on salt imported by sea is the same as the rate at which excise duty is for the time being leviable on salt manufacture in the places where the import takes place. This has been always applied for the purpose of equalising the excise duty and the import duty on salt imported by sea, and that was evidently a protection, not for our Indian industry, but a protection for the English industry. In order that the English industry of salt may not suffer, we are asked to pay the same duty upon salt manufactured in this country. Now, Sir, be that as it may, my point now is that, where foreign imported salt has not made its headway let some relief be granted to the poor people and let the people who do not complain about it pay the tax. Then the tax which



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will be leviable will have to be distinguished from the tax actually levied. Therefore the leviable duty will be 1-4-0 per maund and that will be the basis for the interpretation of article 35 of the Indian Tariff Act, and for purposes of other salt manufactured and produced and consumed in other parts of British India, I think the relief will be considerable, and the Government may very well give that relief. Now, in 1924, I think, in order to remove this inseparable association between the Indian Tariff Act, article 35, and section 7 of the Indian Salt Act, the interdependence or inseparable wedding, shall I call it, I framed two draft amendments, one to the Indian Salt Act and another to the Indian Tariff Act, and when I sent up those Bills to the Government of India for sanction, sanction was withheld, and therefore I could not bring before this House those two Bills for which sanction was necessary. Now let it not be taken that this is a device which I have adopted in order to give effect to my own two amendments. I have put it at the mercy of the Government, to levy the tax at 1-4-0 and to remit 12 annas for the sake of relief to the poor. This does not clash with either of these enactments. If you read clause 2 of the Bill, along with this amendment, it will give the power to this Government to impose 1-4-0 per maund, and under the proviso I have put in people will be benefited to the extent of 12 annas. I therefore expect the Government not to make hair splitting distinctions, not to come forward with technicalities, but, on the other hand, to take my amendments in the spirit in which I have placed them before the House, and give effect to them in a broad and magnanimous spirit, so that they can find their way to help the poor people.

Now, Sir, the Salt Act and the Tariff Act require, in my opinion, some amendments of some improvements. The Indian Tariff Act says that the import duty shall be:

"The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place."

As salt is not manufactured in Bengal the importers may plead that no duty is leviable on the imported salt. Let the two Acts be revised and let there be no interdependence.

Now, Sir, it will be pleaded, I am sure, that there will be considerable loss of revenue if the salt tax is reduced. I only give rough figures. I am never an expert in giving correct figures by calculations, because, long ago, even in my school days, I was never good at arithmetic. (Laughter.) Out of Rs. 6,34,64,000, imported salt duty will give you 1 crore and 80 lakhs, and giving effect to the amendment which I have proposed, will give you 2½ crores, and there may be a loss of 3 or 3½ crores, but if, according to my appeal you increase the production of salt and make it available in larger quantities, surely it ought to be possible for you to produce 6½ crores more in order to supply the requirements of cattle and agriculture. If that is done, the revenue will not be lost, and it will give additional employment to labour, additional encouragement, and also health to people, cattle and agriculture, and at the same time make up your revenue.

I do not propose to be able to point out to the Honourable the Finance Member how he can make both ends meet. His predecessor found it of no moment to find the money for the Lee Commission concessions. Will not

"this Finance Member see his way to finding the money, if there be any real loss by giving effect to the amendment I propose? He can retrench expenditure, overhaul the Tariff Act and charge a higher duty on luxuries and things which are now escaping free or with a light tax. Let him put a tax on foreign wine, for instance.

The Taxation Committee also made some suggestions as to substitution of some existing taxes by new ones. I don't agree with the order of precedence in their suggestions. I have a quarrel with my friend, Dr. Hyder, who was in both the places—Taxation Inquiry Committee and Linlithgow Commission, and did not deal properly with the question of salt. I gave him a warning yesterday to be in the House. These are various suggestions placed before Government, anyone of which, if adopted, will surely give relief to the poor. I, therefore, Sir, request all sections of this House to help the poor man. To the rich men particularly I would give a warning, that if they do not co-operate in the reduction of the salt tax, their behaviour will always be construed to mean that this is a rich man's House, not a poor man's House, and that evidence has not been wanting, that they do not sympathise with the poor. Sir George Rainy raised the import duty on yarn in order to benefit 50 spinning mills in the Bombay Presidency, which cause considerable loss to six million handloom weavers. All that was done at the request of the rich people. I ask the rich people not to co-operate with them but to see that the poor man's salt was also provided for by their voting on the reduction of the salt tax.

Sir, one gentleman, the Revd. Dr. Wilson, once made serious allegations:

"The increase in the salt tax is recommended by the higher classes in order to evade the burden of the income tax."

That is the charge that was laid before a Select Committee in Parliament. I ask the rich people to take a note of it and see that they do not lay themselves open to such a charge any longer.

To the Government I will give one warning. The fact that, for so long they have been refusing to take into consideration the difficulties and hardships of the poor and have immortalised the salt tax, should not be a ground why they should still perpetuate it. I appeal in the words of Lord Dalhousie:

"The Government, in my opinion, should be far less ashamed of confessing that they have committed a blunder than of showing reluctance to remedy an injustice lest they should, at the same time, be convicted of having previously blundered."

That is the statement of Lord Dalhousie. I ask you to take warning, to correct the blunder of the past, and to give relief to the poor without any further delay.

Now, Sir, what has England been doing with reference to salt? What was the position in the seventeenth century, namely, from 1700 to 1750? It was in a very sorry predicament as regards salt. I quote from Gibbon's History of England:

"Another mineral which is very abundant in England, especially in Worcestershire and Cheshire was at this period hardly utilised. Salt was a necessary of life to the English householder for he had to salt his meat for the winter; but he did not know how to mine it himself and either got it imported from South West France or contented himself with the inferior article evaporated on the sea coast until the end of the seventeenth century."

[Mr. C. Duraiswamy Aiyangar.]

They were depending on France. Subsequently they found out a method of manufacturing salt. Did they impose a salt duty on the salt manufactured in England? They gave an abundant supply of 45 pounds per head. They have also been exporting their salt and sending it to Bengal. Have they levied a duty in England? Why then should another course be adopted so far as India is concerned? Are you sure that India cannot be self-sufficient? On the contrary India is self-sufficient and will also be able, like England, to export its salt to other countries which may need it.

(At this stage Mr. President resumed the Chair.)

Whenever we talk of the hardship of the salt tax, we are told that it is only three annas per head, and that it does not very much matter. We are told that no appreciable relief can be given in this matter. Personally I have no faith in these statistics. Three annas per head is the salt consumption, that is one statistical statement. Seventy-four rupees per head is the average earning, that is another statement. They say that, if a man earns Rs. 74 per year, he can afford to spend three annas out of that for salt. These are, after all, our statistical figures. The average earning of a man is raised by the earnings of the rich people. Say "A" earns Rs. 995 per annum, and "B" earns Rs. 5 per annum, their average earning, according to Government statistics, will be Rs. 500 per annum. That is not a fair way of calculating the earnings of a poor man in considering his hardship. On the other side, the salt consumption of a rich man is much less than that of a poor man. The rich man gets his salt from England even in his biscuits, whereas the poor man gets his salt only from India and requires much more than the rich man for his food. Therefore you should not rely too much upon the average of three annas per head as salt consumption, for the poor man requires much more salt, and, as I have already pointed out by figures, the poor man requires considerably larger quantities of salt than are at present supplied to him. And that which is supplied is supplied at a considerably higher price than that at which he is able to get it. Sir, I move my amendment.

**Mr. B. Das** (Orissa Division: Non-Muhammadan): Sir, coming as I do from Orissa, where millions of people were at one time living on the manufacture of salt, and who today are homeless and without bread, I wholeheartedly support the motion which my Honourable friend Mr. Duraiswamy Aiyangar has brought before the House. I am glad the Honourable the Finance Member told us the other day that the Tariff Board is going to inquire into the problem of the manufacture of salt in India. My Honourable friend Mr. Duraiswamy Aiyangar pointed out, and the other day, my Honourable friend, Mr. Neogy, also pointed out how the Government policy did away with the industry of the manufacture of salt in India. I will particularly refer to my part of the country, Orissa, where Government action did away with the manufacture of salt. I will also point out how, even now, if a protective policy be adopted by Government in my part of the country, salt manufacture can be restored, not only in that part of the country but also in almost all parts of India. The other day the Honourable the Finance Member said:

"As far as the Government are concerned, the manufacture of salt became uneconomical when railways brought the salt into Calcutta as compared with the cost when it was imported by sea. And Government, holding this view, are not prepared to undertake the manufacture of salt on an uneconomical basis."

Sir, I do not think it is one of the unimportant factors, that the price of salt today varies in different places. Salt is sold at different places at different prices, which is partly due to transportation by railway, and partly due to other methods of transportation. In the Annual Administration Report of the Northern India Salt Revenue Department, on page 8, I find the price of salt per month varied in different provinces. In the North-West Frontier Province it was Rs. 2-5-10 per maund, in Bihar and Orissa it was Rs. 3-3-8 per maund, and in the Central Provinces it was Rs. 3-3-7 per maund; in Rajputana it was Rs. 2-4-10, and in Central India, it was Rs. 2-11-10. These are the figures for 1925-26. The figures supplied for 1926-27 varied slightly from those for 1925-26. In the matter of transport, cheap transport facilities may have been provided by the railways. That is not an unimportant factor, and want of proper transportation facilities actually killed the salt industry in India. But the fact remains, prices vary, and so salt can safely be manufactured in localised areas to feed certain areas at suitable prices, to compete with imported salt.

I will now show that it was the deliberate policy of Government to kill the salt industry in India and to do away with salt production in India. Sir, of course the Government, in the year 1929, may say that the salt industry is not an indigenous industry and has no chance and so is not to be protected. In the good old days of the East India Company, Government, when probably the Company Government had its prick of conscience, used to think how best to protect the indigenous salt industry, whereon millions depended for their subsistence. We have to go back to old records to visualise what they felt then. I find in the Report of the House of Commons, Indian Territories, Fourth Report, 1853, there is an appendix where the Secretary of the Board of Revenue addressed a letter to the Secretary of the Government of Bengal on the 29th June, 1852, on the salt policy of the Government of India. I read paragraphs 22 and 23 of that report to show the policy of the Government, and how, at the time, Government were feeling that imported salt was killing the indigenous salt industry of India. Paragraph 22 says:

"The result of this unexpected increase in the supply of foreign salt has, of course, been to compel the Government to contract the home-manufacture, and, in pursuance of that object, to abolish the agency of the 24-Pergunnas, to suspend the manufacture for an indefinite period in Chittagong, and to limit it in Cuttack to the quantity required for local consumption. The provision in the remaining agencies has also become less than in former years, and is likely, unless measures can be taken to alter the present tendency of affairs, to be still further diminished. No salt is now manufactured along the whole line of coast from the Hooghly to the southernmost point of the Chittagong district."

Paragraph 23 says:

"This state of things, so injurious to the home producer and to the industrial interests of the country, appears to the Board to demand close inquiry and, if possible, the application of a remedy. *The discontinuance in any district of a manufacture in which thousands of persons have been engaged all their lives, and from which they have derived a large portion of their subsistence, is a most serious calamity, which the Government is bound to avert by every possible means*"

(Speaker's Italics.)

"consistent with the maintenance of the revenue derived from salt and with fairness to the foreign importers."

Sir, when I began my speech, I said there were more than a million people in Orissa alone, who were subsisting on salt manufacture, and it is the abolition of salt manufacture in Orissa that did away with these people

[Mr. B. Das.]

and did away with the method of their earning a livelihood. However meagre it was.

In an Appendix at the end of that Report I find there is a statement which gives the cost of salt manufactured in Orissa in the year 1849-50. In Orissa there were three districts where salt was manufactured by Government. In Balasore district the total quantity of salt that used to be produced was 3,45,489 maunds and the cost of production to the Government was Rs. 1,83,833. In the Cuttack district, the total production of salt was 2,14,799 maunds, and the cost of production to the Government was Rs. 1,19,699. In the Puri district, the total production of salt was 5,18,824 maunds, while the cost of production came to Rs. 1,66,374. In fact, the Government had been producing about 10 lakhs of maunds of salt when they monopolised salt manufacture, and their expenditure came to about Rs. 5 lakhs. But at that time they used to levy a tax of Rs. 2-8-0 per maund, and the income which the Government used to get from the Orissa salt was a figure much higher than Rs. 20 lakhs. Now, I won't speak in my own words, but I shall quote certain high authorities as to how the salt industry was killed by the Government policy of revenue tariff and also their policy of encouragement to importers to bring in foreign salt. There was an inquiry committee in the House of Commons, and they went into the question as to the effect of importation of foreign salt into India, and one Frederick James Halliday, Esq.—I think he was a high Bengal official at the time—gave evidence. He was one of the many people who appeared at the time before that commission of inquiry. While discussing the policy of the Government of the time of giving more and more facilities to the importer and putting great obstacles in the way of the manufacture of Indian salt, Mr. Halliday said that :

“The Government system has told against itself, and in favour of, instead of against, the importer.”

This policy of the Government, whether it was accidental or whether it was deliberately done, tended to help the importers of salt, and thereby the manufacture of salt was slowly and by degrees abolished. I shall quote another important extract, Sir. My Honourable friend, Mr. Neogy, quoted it on another occasion, but the remarks are so pertinent here that I take the liberty to quote it again. A question was asked of Mr. Halliday, question No. 7596, as below :

“Supposing all duty were taken off the import of salt, and the Government abandoned any interest in the manufacture of salt, leaving the manufacture of salt free to the natives, without any excise duty or any impediment, what, in your opinion, would be the effect upon the importation of salt to India?”

The reply given was :

“It is generally understood by those best acquainted with the subject, and it cannot be denied by any one who looks into the details, that the present price of the Government-manufactured salt in Bengal is very much raised to the consumer in the market by the necessary want of economy, not to say extravagances, connected with the Government system of manufacture, and by those many speculations and extortions, and corruptions which are inevitable in such a system, and carried on with such instruments.”

I would invite the attention of the House particularly to the following sentence, which is important :

“It has seemed almost certain under those circumstances to persons informed upon the subject, that if the Government were to withdraw, if there were no duty imposed, and the whole were left perfectly free, the native manufacturers in Bengal would forthwith completely and entirely undersell the imported salt, and there would not be a grain of salt imported into Bengal.”

I am sorry my Honourable friend Mr. Kabeer-ud-Din Ahmed is not here now. I would be able to take him back to 1850, when in Bengal, though salt was imported in large quantities, the Government at the time felt it was doing great harm to indigenous salt. Now, Sir, that sentence, which I read just now, sums up the demand made by this side of the House. If Government revise the tax on salt by which they are raising a huge revenue, if they see their way to abolish the salt tax completely, India can become self-supporting, in spite of high-sounding theories that are being advanced, that there will be no advantage gained therefrom and that the scientific system of manufacture followed in foreign countries will not permit the Indian manufacture being carried on. Sir, as a parallel example, I may say that, even in spite of aeroplanes and motor cars and tram cars, bullock carts are still plying in the streets of India and their numbers have not decreased, nor is their utility less today. So, even if the system of the manufacture of salt has all along stood in its crude stage in this country, owing to the climatic, social, economic, and other conditions prevalent here, that system will always be able to compete with any up-to-date scientific or mechanised process of manufacture of salt. (Hear, hear.) So obstruction should not be the policy of the Government. The policy of the Government should be to restore and revive the indigenous industry, which was, and is, our national industry, and not to persist in its old policy, in spite of England being not now such a large exporter of salt to India as in the old days. I say Government should not persist in such a policy of not helping the home industry; they must revive the indigenous industry of India by abolishing the salt excise duty on indigenous salt and by raising a tariff wall against imported salt.

Sir, I put forward these views in expectancy; and I would not have put them forward had I not felt a little happy at the assurance of the Honourable the Finance Member the other day that there would be an inquiry by the Tariff Board; and if the Tariff Board are not actuated by any other sentiments or policy than the principle that this particular indigenous industry should develop and India be self-supporting in salt, then naturally they will go deeply into the old records of the Government of India and into the books of the library of the Secretariat, to see how the pernicious administrative policy of the Government of India in the past has killed this one indigenous industry in particular parts of India. I am sure, but for that policy of the Government, other parts of the country would have also begun to take to this industry. Still, Sir, I do not think it would be impossible for the Government to abolish this salt tax. My Honourable friend Mr. Duraiswamy Aiyangar's suggestion is a very plausible one. He says "abolish part of the excise duty". If the Honourable the Finance Member abolishes part of the excise duty now, in spite of our voting it down or not voting it down, naturally he may anticipate the recommendations of the Tariff Board and abolish the other part of the duty next year or some time hence after the report of the Tariff Board be made.

Sir, one word more and I finish. I feel I must comment on the statement of the Honourable the Finance Member the other day on the Orissa salt industry. He said:

"Generally speaking, the possibilities of producing salt in Orissa are, according to the opinion of the Government, not at all favourable. There are serious physical disadvantages. The brine does not contain as much salt as could be expected, because the water from the rivers flowing into the sea is generally more than the normal quantity."

[Mr. B. Das.]

Elsewhere he said, in reply to the speech of Pandit Nilakantha Das, that the Government had no knowledge of any particular allegation regarding obstruction to the manufacture of salt by the Raja of Parikud. He proceeded :

"The Government of India have no knowledge of the particular allegation. It is an agency subject in Orissa, and it must be the Bihar and Orissa Government that has dealt with the alleged application. However, we will take steps to inquire into the matter."

Regarding the scientific analysis of the salt manufactured and the low value of salt, I do not feel it to be a great drawback. As I said, already, we will proceed to manufacture in our own crude way, as we had been doing all along; it is a cottage industry. Let it be developed in that form when incidentally, it will provide means of subsistence to millions of people of this country along the coast of Orissa. And such salt as is produced will continue to be taken on bullocks and in bullock carts to the interior of the country in spite of big rivalry by the railways and steamship companies. These are places which are only approached by country boats and bullock carts. So fear of competition of modern modes of transport need not deter us from reviving an old cottage industry. As my Honourable friend, Pandit Nilakantha Das the other day said, Orissa salt used to be sold in the interior of the Central Provinces. So, Sir, in view, of the righteous intention of Government, I have once again raised and pleaded this question of salt manufacture on the Orissa coasts, and let me hope in all earnestness that Government are going to put their intention into action regarding the manufacture of salt on the Orissa coast.

The Assembly then adjourned for Lunch till Twenty Minutes Past Two of the Clock.

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The Assembly re-assembled after Lunch at Twenty Minutes Past Two of the Clock, Mr. President in the Chair.

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**Kumar Ganganand Sinha** (Bhagalpur, Purnea and the Santal Parganas : Non-Muhammadan) : I am aware, Sir, that speaking as I do on the subject after the lengthy debate that took place on the 7th March, and after the exhaustive speeches that have been delivered on this occasion by my friends Mr. Nilakantha Das and Mr. Duraiswamy Aiyangar, I am labouring under a distinct disadvantage. . . . .

**Mr. President:** What about Mr. B. Das?

**Kumar Ganganand Sinha:** As a matter of fact I am at a disadvantage because I speak after the speakers who have preceded me.

**Mr. President:** Is there anything new?

**Kumar Ganganand Sinha:** Yes, Sir. I take part in the debate mainly with a view to review the motions before the House as briefly as I can in my own way. After having recorded our vote for not taking the Bill into consideration, I think the consistent course for us to follow would have been to vote this clause down too. But I find that the amendments

that have been moved with regard to this clause mean—some of them at least—practically the total rejection of this clause, and I think I can take up that position in discussion on amendments. Sir, the Honourable the Finance Member, while winding up the debate on the consideration stage of this Bill, characterised these Benches as filled by persons whose suggestions were destructive. True, we are out to destroy the Finance Bill, and if possible the system of Government which has brought it forward; but he must also have known by this time that at least one of the amendments that has been moved with regard to this clause, I mean the amendment standing in the name of Mr. Duraiswamy Aiyangar, is not a purely destructive one. In his elaborate speech he has quoted facts and figures to show that his amendment, if the Government would accept it, would be a destructive amendment so far as their own clause is concerned, but a constructive amendment so far as the nationalist point of view is concerned. We on these Benches have clamoured, and clamoured in vain for all these years, for two things mainly, namely, that the Indian salt industry should be fostered, and secondly that the salt should be made cheaper. It has been the position of my Honourable friend, Mr. Kelkar, also when he moved his cut on salt the other day. He has made it clear in his speech and I crave the indulgence of the House to quote a sentence from his speech which sums up his position. He says:

"I would not oppose a small salt duty because it would be a revenue duty; and in my opinion even the poorest of the poor under the constitution and under this Government, if they should be self-respectful, should be expected to contribute say about 8 annas for a maund of salt."

Of course he has taken up a middle position; he has taken up a position by which he ably establishes that we would be benefiting the salt industry in India and also cheapening the salt in this country. The position taken up by my friend, Mr. Duraiswamy Aiyangar, is much the same when he moved his amendment. But the fact is that, although Honourable Members on his side of the House want that a nominal duty may remain on salt, they have emphatically stated that this tax is an obnoxious tax and the earliest opportunity should be taken to abolish it altogether. The latest observation on this point was the one made by the Indian Taxation Inquiry Committee, and I think it would bear repetition if I read a few sentences that have been already quoted in this House. The Taxation Committee say:

"The objections to this tax are all well known. It falls on a necessary of life, and to the extent that salt is essential for physical existence, it is in the nature of a poll tax. The bulk of it is made by those who are least able to contribute anything towards the State expenditure. Salt is also required for the various industrial and agricultural operations and for cattle. Unless it is issued duty free for those purposes, some burden is thrown upon the industries in which it is used."

Sir, I would again and again draw the attention of Honourable Members on the Treasury Benches to these observations of the Taxation Inquiry Committee.

Sir, the feeling of the people of this country with regard to salt tax was made abundantly clear during the agitation that followed the certification of the enhanced duty on salt, which was levied by the Finance Bill of 1922-23. In the publication called "India" for the year 1922-23 and 1923-24, a summary of what happened in the country is given, and it would perhaps refresh the memory of this House if I read the observations contained in those volumes, instead of attempting to express them in my



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own language. At page 295 in "India in 1922-23" under the caption 'Salt tax', the following observation occurs:

"The salt tax has, from its early days, been unpopular, the agitation against it dating back almost for 20 years. The objections to it, though mainly sentimental, are none the less real . . . Little attempt was made to dispute the accuracy of the Government's assertion that the burden upon each individual and even each family was extraordinarily small, but in the eyes of the Assembly, the salt tax the incidence of which extended to the poorest of the poor was *per se* distasteful. Apart from any question of compunction, which they might have had in adding to the burden of the classes sunk in poverty, the majority of the Members had naturally to consider the question of their approaching election. They urged that the imposition of the enhanced duty would place a premium upon non-co-operation, and if they failed, their position in the eyes of their constituents would be gone for ever."

Sir, the author of this publication admits that this is an unpopular tax and it has continued to be unpopular for many years, but he belittles the vote of the House by saying that it was on account of the consideration of approaching elections that the reduction was carried in this House, and the duty had to be certified by the Viceroy. Sir, I may point out to Honourable Members on the opposite Benches that it is not proper to treat lightly the consideration of approaching elections which prompted the House to vote down the tax,—because election plank is a matter which should receive due consideration both from the popular representatives in this House and Members on the Treasury Benches. After all, what business have they to occupy those Benches if they do not accede to the popular demand? That there has been a popular demand for it has not been challenged. On the other hand it has been admitted again and again by the official chronicler in his review of "India in 1923-24". He admits in his Report that the cry about the salt tax had its effect on the elections, and the people did not vote for those who had any hand in the enhancement of the salt tax. The people thought that the Swarajists who went there would bring sufficient pressure on the Government to make such things impossible. This was, as the chronicler says, one of the reasons which accounted for the increasing return of the Swarajists to this House. I think that it should have acted as an eye-opener to the Treasury Benches, and they should have known how unpopular the salt tax was and how it was hated by the country at large. The Government Benches cannot deny that the burden of this tax falls mostly on the agricultural population, and if I just describe the condition of the agricultural labourer in the words of the official chronicler, the author of "India in 1927-28" I think it would be conclusive proof to show how unjust the salt tax is. Sir, on page 97 of "India in 1927-28" he admits that:

"There is a vast amount of what can be only termed dangerous poverty in the Indian villages, poverty is of such a kind that those who are subject to it live on the very margin of subsistence. This may be taken to be the normal state of millions of agricultural labourers who own no land themselves and whose income consists mostly of customary wages paid in kind."

These are the people, Sir, on whom the burden of this obnoxious tax falls, and if the Government persist in continuing this tax, I fail to understand in what words they should be condemned for committing this atrocity. In the debate that took place on the 7th March there was a significant point brought out by the Honourable the Commerce Member in this connection. He said:

"Now, Sir, several speakers attributed the policy adopted by the Government of India and the East India Company in the past to a desire to encourage the British

product at the expense of the Indian product. Into the question of history I do not propose to enter at all today; but lest any Honourable Members should have an impression that, on this side of the House, our policy is in any way influenced by a desire to assist or protect the manufacture of salt in England, I should like to give a few figures. The total consumption of salt in India—that is to say, imports and local production—in the year 1927-28 was a little more than 2 million tons. The imports were about 6,00,000 tons, and the imports from the United Kingdom about 80,000 tons—that is, only 4 per cent. of the total consumption and only 13 per cent. of the total imports. Now, I think it must be clear that the quantity involved is relatively so small that to suppose that that is a guiding factor in our minds would almost be an insult to the intelligence of the Treasury Benches—I will not put it higher than that."

By making this observation, he led us to believe that the importation of salt from the United Kingdom was not a factor which weighed with the Government, and that the intention of the Government was not to encourage British salt manufacture at the cost of the Indian. What we say is this, that it is due to the British imperialistic commercial policy that salt is imported into this country. Well, Sir, it may be that salt may not be loaded at Liverpool and brought to the Indian coast. We know that tramp ships come with merchandise loaded from English and adjoining ports, and they bring the merchandise to Aden and Egypt. They have very little expensive merchandise to carry from Egypt to India and they have to take Aden salt and Egyptian salt and import them to the Indian ports at a very nominal rate. They have to take this supply of salt after having unloaded the merchandise in the ports of Aden and Egypt; otherwise, they would not be able to ballast their ships, which come here to carry away the raw produce from this country. They have to flood the United Kingdom and the European countries with raw products from this country, as they have to flood this country with finished articles of foreign manufactures. In this process the carrying to and fro of salt helps them a good deal, and that is one of the reasons why we say that it is a part of the British imperialistic commercial policy which is responsible for the importation of salt into this country.

Before I dismiss this subject, I would like to quote a few figures of the import of soda compound which would go a very great way in establishing that the plea that Government is not helping the British trade of salt is quite without substance. In 1923-24 the import figure of soda compound into this country was 10,73,716 cwts.; in 1924-25, 11,81,974 cwts.; in 1925-26, 11,46,565; in 1926-27, 13,99,266 cwts.; in 1927-28, 14,90,507. Their values in these years respectively are in rupees:

95,65,664  
1,00,07,141  
88,39,075  
1,05,75,192  
1,12,35,381.

These are the total import figures for all the years that I have mentioned, and when we compare them with the import figures of the British Empire we irresistably come to think as I have already stated. We will see that large part of this imported soda compound has been imported to this country by the countries in the British Empire. In 1923-24, the import from

[Kumar Ganganand Sinha.]

British Empire is 10,21,985; in 1924-25, 10,70,598; in 1925-26, 10,84,278; in 1926-27, 12,95,091; and in 1927-28, 13,98,604. The value in rupees is:

87,86,889
87,76,281
80,09,456
94,86,089
1,00,29,311

respectively. So it does not lie in the mouth of Honourable Members opposite to say that they are not benefiting the British Imperial trade by their apathy towards Indian Salt industry. I would just give another example of how they are not as earnest in this matter as they should be. The Taxation Inquiry Committee recommended:

"In the case of agriculture, rules have been issued in Bombay, which appear to be on the right lines, and the Committee would suggest that they should be extended to other provinces."

This is at page 147 with regard to duty-free issues. But in the Report on the Administration of the Salt Department in the Bombay Presidency we find:

"Denatured salt for use as manure, free of duty at the fixed rate of 13 annas per maund, was issued from convenient customs houses, salt works and fish curing yards to the extent of 2,900 maunds during the year under report against 2,407 maunds during the previous year."

So, the use of denatured salt is also increasing, and it will be interesting to know what steps Government is taking to carry out the recommendations of the Taxation Inquiry Committee, which I have just quoted.

Now, Sir, we may be asked, if we are going to reduce or omit the salt duty, how we are going to make up the shortage in revenue? The only reply that we can give to that query is that it is none of our business to suggest that, unless we have got the responsibility. Had we the responsibility in our own hands, had we, the representatives of the people, the framing of the budget in our hands, the question coming from those Benches would have been pertinent. Here, we are denied that responsible position. Here, we are told that the Government do not share their responsibility with the elected representatives of the people. And for the Government to ask us to suggest another source of revenue is something which I cannot understand. I hope the debate will attract the serious attention of the Government and with that hope I resume my seat.

**Several Honourable Members:** I move that the question be now put.

**Mr. President:** The question is that the question be now put.

The motion was adopted.

**Mr. President:** I propose to put the amendments one by one to the vote, except the first two, which are in the name of Mr. Ram Narayan Singh, which I shall put to the vote together.

The question is :

"That in clause 2 of the Bill, after the words 'to impose' the words 'or to remit' be inserted,"

and

"That in clause 2 of the Bill, for all the words occurring after the words 'the 1st day of April, 1929,' the following be substituted :

"They remitted all such duties hitherto imposed on salt manufactured in or imported by land into any such part, and such remissions of duties shall, for the purposes of the said Act, be deemed to have been effected by rule made under that section."

**Pandit Nilakantha Das** (Orissa Division: Non-Muhammadan): May we expect the Government reply on the first amendment?

**The Honourable Sir George Schuster** (Finance Member): I thank you, Sir, for giving me an opportunity to say a few words in reply. I do not wish to take up the time of the House at all long on this particular question. The grounds on which the Government must, I regret to say, oppose all these amendments are that there is no reasonable alternative available to the Government to replace the revenue which would be obtained from the salt duty which we have proposed. That being our real reason for rejecting these amendments, I do not wish to enter upon a long disquisition as to the merits of the salt duty. I am sure Honourable Members will recognise that this is a practical question, and as I say, there being no other reasonable alternative available, we must proceed with our proposals. There are, however, one or two remarks which I should like to make, arising out of what has been said by the other side. We have to deal, broadly speaking, with two classes of amendment—amendments which propose either the abolition or the reduction of the tax, taking the tax on imported salt and on salt produced in India together—that is one class of amendment—and the other class of amendment is that which proposes to create a differential rate of duty, that is to say, to reduce the excise duty on salt produced in India and to leave the import duty at its present level. I take it, Sir, that the purpose behind that second class of amendment is a double one. It is aimed, in the first place, at reducing the cost of salt, and in the second place at increasing the production of salt in India. As regards the reduction of the price of salt, the arguments in favour of that would be the same as those which would be advanced in favour of the total abolition or reduction of both import and export duties, and on that the only thing which I have to say is this, that if we are looking at the benefit of the poorer classes of this country, I think it is very doubtful whether they would, in fact, receive the full benefit of the reductions which are proposed. One has to realise that salt is sold in very small quantities and that the Government has no power to control retail prices. The reduction of four annas per maund would only mean the reduction of just over one pie per seer and I think the opinion, at any rate, of our experts on that matter is that such a reduction would not in effect be passed on to the consumer. When you come to a larger reduction, say 12 annas per maund, some of it might perhaps be passed on, but I would ask Honourable Members to consider this question on the practical side, and, while I quite sympathise with all the arguments I have heard, I think their criticism might be more effectively directed to the way in which the proceeds of the salt tax are applied, rather than to the actual levy of the tax itself. What I mean by that is that I do not believe the poorer classes of this country would

[Sir George Schuster.]

get the full benefit of a reduction, and I believe it would be better for them if the tax were retained and the money were used directly for purposes beneficial to them. That, Sir, is, at any rate, the way in which I would look at this question, taking the interests of the poorer classes of this country into consideration.

As regards the proposal to introduce a system of differential duties, so as to encourage the production of salt in this country, I think it is necessary to take into account the fact that that proposal might not benefit the consumers in this country. Two-thirds of the total salt consumed in India is produced at home, and if we have what amounts to a protective duty, it is likely that the price of the home produced article would be raised up behind the wall of that protective tariff. There again, I think, the poorer classes of the country will not get the benefit which the Honourable Members who proposed these amendments have in mind.

On the question of the general policy of making India self-supporting as regards the production of salt, that was a question which was touched upon in previous debates, and both my Honourable colleague, Sir George Rainy, and I dealt with that question. The demand had been put forward that a Tariff Board inquiry should be instituted into the matter. My Honourable friend, Mr. B. Das, in his speech, said—if I understood him correctly—that we had now undertaken to have a Tariff Board inquiry. I must point out that that is going rather farther than anything which I said on the subject. I said that it seemed to me that circumstances had changed since the matter was debated last year, and that that change in circumstances might alter the Government's view that there was now a *prima facie* case for a Tariff Board inquiry. I gave this House an undertaking that I would myself pay a visit to Karachi, which is the principal centre where the sort of salt that is imported from abroad could be manufactured. I said that I would visit Karachi, and as soon as I had done that, I would take the matter up again with Sir George Rainy. That is the position in the matter. As a matter of fact since I addressed the House on that question, I had an opportunity of seeing one of the Managing Directors of a new company which has been started at Karachi for the production of this fine, white, crushed salt, and according to his statement there is the possibility of producing fine, white, crushed salt on a large scale at Karachi. The difficulty, as far as I can see it, will be how the very large quantities—we are dealing with a matter of 500,000 tons—can be transported from Karachi to Calcutta. That can only be done by sea. Salt will not stand the heavy railway charges, which would necessitate the salt being carried at a loss, and I think that Honourable Members will recognise that, to carry anything like 500,000 tons a year from Karachi to Calcutta is a very important undertaking, and it cannot be done unless the ships which take that salt get some sort of backward freight. You cannot introduce a huge new factor of that kind into the trade unless it can be made to fit in with the general ebb and flow of traffic.

I only mention this point to indicate to the House that we are considering the question, and that it has been possible for me to get more knowledge about it since it was brought up in debate in this Assembly a few days ago.

There were certain points in the very interesting speech by Mr. Duraiswamy Aiyangar, to which I think I should make some reference. He complained about the high prices of salt in certain districts, but that, of course, is due mainly not to the duty but to the transport charges. I think that is a point which is often forgotten. The initial cost of production is very small, and the duty is also relatively small, but in many parts of India the biggest factor of the price is the cost of transporting it from the place where it is produced to the place where it is marketed.

Then he spoke at length on the needs of salt for cattle, and again of the needs of salt for agriculture for purposes of fertilizers. I want to mention one thing to him, and that is that we already have arrangements that salt, to be denatured with crude oil and bone dust, is issued free of duty in Bombay. I think this Government will be prepared to give an undertaking to consider any application for extending the use of an arrangement of this kind, if it is supported by the local Governments' Agricultural Departments.

I have only one other word to say on this subject, Sir, and that is that the last speaker seemed to have taken me as having described the amendment put forward by Mr. Duraiswamy Aiyangar as a destructive amendment. I did not, in the least, regard his amendment as a destructive amendment, and when I made the remarks to which he referred, I referred to something very different.

**Kumar Ganganand Sinha:** I said it was destructive of the clause of the Finance Bill, but constructive so far as the Nationalist point of view is concerned.

**The Honourable Sir George Schuster:** I am afraid I have not caught the Honourable Member's point, but the point I wanted to make was that I did not regard Mr. Duraiswamy Aiyangar's amendment as merely destructive criticism.

I have dealt with those few points. I want to emphasize that, in dealing shortly with this matter, I do not wish the House to understand that I regard it as of small importance, but I do not think I am justified in taking up the time of the House in arguing this general question when I said that the real reason we must press for the retention of the duty is that we can see no practical alternative to raise the money for carrying on the business of the country.

**Pandit Nilakantha Das:** May I request the Honourable Member to give us his views on the salt earth cottage industry?

**Mr. President:** The Honourable Member may request, but it is for the Honourable the Finance Member to comply with that request.

**The Honourable Sir George Schuster:** If I have heard my Honourable friend correctly, he wishes to know whether Government could do anything to develop cottage industries?

**Pandit Nilakantha Das:** The salt earth industry in particular.

**The Honourable Sir George Schuster:** Saltpetre? Mr. Gaya Prasad Singh asked me a question on that matter two or three weeks ago. I immediately inaugurated enquiries into the matter and I have, waiting on my desk in my office room, a very large file containing a report and practical proposals. But the length of the debates to which I have been forced to sit and listen during the last ten days has made it quite impossible for me to read that file. I should like Honourable Members to take that as a practical illustration of the difficulty of carrying on Government if we have to spend a great deal of unnecessary time in listening to speeches on matters of this kind. I don't wish to say that the Honourable Member himself spoke in any way for the purpose of obstructing the business, but I do think he might have said all that he had to say in something less than one hour and fifty minutes.

**Pandit Nilakantha Das:** But that was not the question here.

**Mr. Mukhtar Singh** (Meerut Division: Non-Muhammadan Rural): Sir, I wish to ask the Honourable Member if he is prepared to take into consideration the recommendations of the Taxation Inquiry Committee as to the extension of the rule for giving duty-free salt for the purpose of agriculture?

**Mr. President:** Order, order. I will put the two amendments of Mr. Ram Narayan Singh.

The question is:

"That in clause 2 of the Bill, after the words 'to impose' the words 'or to remit' be inserted";

and

"That in clause 2 of the Bill, for all the words occurring after the words 'the 1st day of April, 1929,' the following be substituted:

'They remitted all such duties hitherto imposed on salt manufactured in or imported by land into any such part, and such remissions of duties shall, for the purposes of the said Act, be deemed to have been effected by rule made under that section.'

The motion was negatived.

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

"That to clause 2 of the Bill the following be added at the end:

'and the said provisions shall, in so far as they enable the Governor General in Council to remit any duty so imposed be construed as if with effect from the 1st day of April, 1929, they remitted the duty to the extent of the said one rupee and four annas and such remission shall be deemed to have been made out of the leviable duty by rule made under that section.'

The motion was negatived.

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

"That to clause 2 of the Bill the following be added at the end:

'and the said provisions shall, in so far as they enable the Governor General in Council to remit any duty so imposed be construed as if with effect from the 1st day of April, 1929, they remitted the duty to the extent of twelve annas out of the said one rupee and four annas and such remission shall be deemed to have been made out of the leviable duty by rule made under that section.'

The Assembly divided:

AYES—45.

Abdul Matin Chaudhury, Maulvi.  
 Acharya, Mr. M. K.  
 Aiyangar, Mr. C. Duraiswamy.  
 Aney, Mr. M. S.  
 Ayyangar, Mr. K. V. Rangaswami.  
 Ayyangar, Mr. M. S. Sesha.  
 Beivi, Mr. D. V.  
 Bhargava, Pandit Thakur Das.  
 Birla, Mr. Ghanashyam Das.  
 Das, Mr. B.  
 Das, Pandit Nilakantha.  
 Dutt, Mr. Amar Nath.  
 Dutta, Mr. Srish Chandra.  
 Goswami, Mr. T. C.  
 Haji, Mr. Sarabhai Nemchand.  
 Hans Raj, Lala.  
 Iyengar, Mr. A. Rangaswami.  
 Iyengar, Mr. S. Srinivasa.  
 Jayakar, Mr. M. R.  
 Jogiah, Mr. V. V.  
 Kartar Singh, Sardar.  
 Kelkar, Mr. N. C.  
 Kidwai, Mr. Rafi Ahmad.

Lehri Chaudhury, Mr. D. K.  
 Lalchand Navarai, Mr.  
 Mehta, Mr. Jamnadas M.  
 Misra, Mr. Dwarka Prasad.  
 Mitra, Mr. S. C.  
 Moonje, Dr. B. S.  
 Mukhtar Singh, Mr.  
 Naidu, Mr. B. P.  
 Nehru, Pandit Motilal.  
 Neogy, Mr. K. C.  
 Rang Bahari Lal, Lala.  
 Rao, Mr. G. Sarvotham.  
 Roy, Mr. B. C.  
 Sarda, Rai Sahib Harbilas.  
 Sarfaraz Hussain Khan, Khan  
 Bahadur.  
 Siddiqi, Mr. Abdul Qadir.  
 Singh, Mr. Gaya Prasad.  
 Singh, Mr. Narayan Prasad.  
 Singh, Mr. Ram Narayan.  
 Sinha, Kumar Ganganand.  
 Sinha, Mr. Rajvaranjan Prasad.  
 Sinha, Mr. Siddheswar Prasad.

NOES—50.

Abdul Azis, Khan Bahadur Mian.  
 Ahmed, Mr. K.  
 Alexander, Mr. William.  
 Allison, Mr. F. W.  
 Anwar-ul-Azim, Mr.  
 Ashrafuddin Ahmed, Khan Bahadur  
 Nawabzada Sayid.  
 Bajpai, Mr. G. S.  
 Bower, Mr. E. H. M.  
 Bray, Sir Denys.  
 Chatterjee, the Revd. J. C.  
 Coatsman, Mr. J.  
 Cocke, Sir Hugh.  
 Cosgrave, Mr. W. A.  
 Crawford, Colonel J. D.  
 Crerar, The Honourable Mr. J.  
 French, Mr. J. C.  
 Gavin-Jones, Mr. T.  
 Ghasanfar Ali Khan, Mr.  
 Ghuznavi, Mr. A. H.  
 Gidney, Lieut.-Colonel H. A. J.  
 Hira Singh, Brar, Sardar Bahadur,  
 Honorary Captain.  
 Keane, Mr. M.  
 Kikabhai Premchand, Mr.  
 Lall, Mr. S.  
 Lindsay, Sir Darcy.  
 Mitra, The Honourable Sir Bhupendra  
 Nath.

Mitter, The Honourable Sir  
 Brojendra.  
 Mohammad Ismail Khan, Haji  
 Chaudhury.  
 Mukharji, Rai Bahadur A. K.  
 Mukherjee, Mr. S. C.  
 Rainy, The Honourable Sir George.  
 Rajan Bakhsh Shah, Khan Bahadur  
 Makhdum Syed.  
 Rao, Mr. V. Panduranga.  
 Rau, Mr. H. Shankar.  
 Rau, Mr. P. R.  
 Rogers, Mr. P. G.  
 Roy, Mr. K. C.  
 Roy, Rai Bahadur Tarit Bhuvan.  
 Schuster, The Honourable Sir George.  
 Shah Nawaz, Mian Mohammad.  
 Shillidy, Mr. J. A.  
 Simpson, Sir James.  
 Singh, Rai Bahadur S. N.  
 Singh, Raja Raghunandan Prasad.  
 Stevenson, Mr. H. L.  
 Sykes, Mr. E. F.  
 Webb, Mr. M.  
 Yamin Khan, Mr. Muhammad.  
 Young, Mr. G. M.  
 Zulfikar Ali Khan, Nawab Sir.

The motion was negatived.



**Mr. President:** I shall now put Mr. Amar Nath Dutt's amendment to the House. The question is:

"That in clause 2 of the Bill for the words 'one rupee and four annas' the words 'eight annas' be substituted."

The Assembly divided:

AYES—42.

Abdul Matin Chaudhury, Maulvi.  
 Acharya, Mr. M. K.  
 Aiyangar, Mr. C. Duraiswamy.  
 Aney, Mr. M. S.  
 Ayyangar, Mr. K. V. Rangaswami.  
 Ayyangar, Mr. M. S. Sesha.  
 Belvi, Mr. D. V.  
 Bhargava, Pandit Thakur Das.  
 Das, Mr. B.  
 Das, Pandit Nilakantha.  
 Dutt, Mr. Amar Nath.  
 Dutta, Mr. Srish Chandra.  
 Goswami, Mr. T. C.  
 Haji, Mr. Sarabhai Nemchand.  
 Hans Raj, Lala.  
 Iyengar, Mr. A. Rangaswami.  
 Iyengar, Mr. S. Srinivasa.  
 Jogiah, Mr. V. V.  
 Kartar Singh, Sardar.  
 Kidwai, Mr. Rafi Ahmad.  
 Lahiri Chaudhury, Mr. D. K.  
 Lalchand Navalrai, Mr.

Mehta, Mr. Jannadas M.  
 Misra, Mr. Dwarka Prasad.  
 Mitra, Mr. S. C.  
 Moonje, Dr. B. S.  
 Mukhtar Singh, Mr.  
 Naidu, Mr. B. P.  
 Nehru, Pandit Motilal.  
 Neogy, Mr. K. C.  
 Rang Behari Lal, Lala.  
 Rao, Mr. G. Sarvotham.  
 Roy, Mr. B. C.  
 Sarfaraz Hussain Khan, Khan.  
 Bahadur.  
 Shafee, Maulvi Mohammad.  
 Siddiqi, Mr. Abdul Qadir.  
 Singh, Mr. Gaya Prasad.  
 Singh, Mr. Narayan Prasad.  
 Singh, Mr. Ram Narayan.  
 Sinha, Kumar Ganganand.  
 Sinha, Mr. Rajivaranjan Prasad.  
 Sinha, Mr. Siddheswar Prasad.

NOES—51.

Abdul Aziz, Khan Bahadur Mian.  
 Ahmed, Mr. K.  
 Alexander, Mr. William.  
 Allison, Mr. F. W.  
 Anwar-ul-Azim, Mr.  
 Ashrafuddin Ahmed, Khan Bahadur  
 Nawabzada Sayid.  
 Bajpai, Mr. G. S.  
 Bower, Mr. E. H. M.  
 Bray, Sir Denys.  
 Chatterjee, the Revd. J. C.  
 Coatman, Mr. J.  
 Cocke, Sir Hugh.  
 Cosgrave, Mr. W. A.  
 Crawford, Colonel J. D.  
 Crerar, The Honourable Mr. J.  
 French, Mr. J. C.  
 Gavin-Jones, Mr. T.  
 Ghazanfar Ali Khan, Mr.  
 Ghuznavi, Mr. A. H.  
 Gidney, Lieut.-Colonel H. A. J.  
 Hira Singh, Brar, Sardar Bahadur,  
 Honorary Captain.  
 Keane, Mr. M.  
 Kikabhai Premchand, Mr.  
 Lall, Mr. S.  
 Lindsay, Sir Darcy.  
 Mitra, The Honourable Sir Bhupendra  
 Nath.

Mitter, The Honourable Sir  
 Brojendra.  
 Mohammad Ismail Khan, Haji  
 Chaudhury.  
 Mukharji, Rai Bahadur A. K.  
 Mukherjee, Mr. S. C.  
 Rainy, The Honourable Sir George.  
 Rajan Bakhsh Shah, Khan Bahadur  
 Makhdum Syed.  
 Rao, Mr. V. Panduranga.  
 Rau, Mr. H. Shankar.  
 Rau, Mr. P. R.  
 Rogers, Mr. P. G.  
 Roy, Mr. K. C.  
 Roy, Rai Bahadur Tarit Bhusan.  
 Schuster, The Honourable Sir George.  
 Shah Nawaz, Mian Mohammad.  
 Shillidy, Mr. J. A.  
 Simpson, Sir James.  
 Singh, Rai Bahadur S. N.  
 Singh, Raja Raghunandan Prasad.  
 Stevenson, Mr. H. L.  
 Sykes, Mr. E. F.  
 Tirloki Nath, Lala.  
 Webb, Mr. M.  
 Yamin Khan, Mr. Muhammad.  
 Young, Mr. G. M.  
 Zulfiqar Ali Khan, Nawab Sir.

The motion was negatived.

**Mr. President:** I will now put Mr. Jogiah's amendment to the vote.

The question is:

"That in clause 2 of the Bill, for the words 'one rupee and four annas' the words 'ten annas' be substituted."

The Assembly divided:

AYES—48.

Abdul Matin Chandhury, Maulvi.  
Acharya, Mr. M. K.  
Aiyangar, Mr. C. Duraiswamy.  
Aney, Mr. M. S.  
Ayyangar, Mr. K. V. Rangaswami.  
Ayyangar, Mr. M. S. Sesha.  
Belvi, Mr. D. V.  
Bhargava, Pandit Thakur Das.  
Birla, Mr. Ghanshyam Das.  
Das, Mr. B.  
Das, Pandit Nilakantha.  
Dutt, Mr. Amar Nath.  
Dutta, Mr. Srish Chandra.  
Goswami, Mr. T. C.  
Haji, Mr. Sarabhai Nemchand.  
Hans Raj, Lala.  
Iyengar, Mr. A. Rangaswami.  
Iyengar, Mr. S. Srinivasa.  
Jayakar, Mr. M. R.  
Jogiah, Mr. V. V.  
Kartar Singh, Sardar.  
Kelkar, Mr. N. C.  
Kidwai, Mr. Rafi Ahmad.  
Lahiri Chaudhury, Mr. D. K.  
Lalchand Navalrai, Mr.

Malaviya, Pandit Madan Mohan.  
Mehta, Mr. Jannadas M.  
Misra, Mr. Dwarka Prasad.  
Mitra, Mr. S. C.  
Moonje, Dr. B. S.  
Mukhtar Singh, Mr.  
Munshi, Mr. Jehangir K.  
Naidu, Mr. B. P.  
Nehru, Pandit Motilal.  
Neogy, Mr. K. C.  
Rang Behari Lal, Lala.  
Rao, Mr. G. Sarvotham.  
Roy, Mr. B. O.  
Sarda, Rai Sahib Harbilas.  
Sarfaraz Hussain Khan, Khan  
Bahadur.  
Shafee, Maulvi Mohammad.  
Siddiqi, Mr. Abdul Qadir.  
Singh, Mr. Gaya Prasad.  
Singh, Mr. Narayan Prasad.  
Singh, Mr. Ram Narayan.  
Sinha, Kumar Ganganand.  
Sinha, Mr. Rajivaranjan Prasad.  
Sinha, Mr. Siddheswar Prasad.

NOES—52.

Abdul Aziz, Khan Bahadur Mian.  
Ahmed, Mr. K.  
Alexander, Mr. William.  
Allison, Mr. F. W.  
Anwar-ul-Azim, Mr.  
Ashrafuddin Ahmed, Khan Bahadur  
Nawabzada Sayid.  
Bajpai, Mr. G. S.  
Bower, Mr. E. H. M.  
Bray, Sir Denys.  
Chatterjee, the Revd. J. C.  
Coatman, Mr. J.  
Cocke, Sir Hugh.  
Cosgrave, Mr. W. A.  
Crawford, Colonel J. D.  
Crerar, The Honourable Mr. J.  
French, Mr. J. C.  
Gavin-Jones, Mr. T.  
Ghazanfar Ali Khan, Mr.  
Ghuznavi, Mr. A. H.  
Gidney, Lieut.-Colonel H. A. J.  
Hira Singh, Brar, Sardar Bahadur,  
Honorary Captain.  
Keane, Mr. M.  
Kikabhai Premchand, Mr.  
Lall, Mr. S.  
Lamb, Mr. W. S.  
Lindsay, Sir Darcy.

Mitra, The Honourable Sir Bhupendra  
Nath.  
Mitter, The Honourable Sir Brojendra.  
Mohammad Ismail Khan, Haji  
Chaudhury.  
Mukharji, Rai Bahadur A. K.  
Mukherjee, Mr. S. C.  
Rainy, The Honourable Sir George.  
Rajan Bakhsh Shah, Khan Bahadur  
Makhdum Syed.  
Rao, Mr. V. Panduranga.  
Rau, Mr. H. Shankar.  
Rau, Mr. P. R.  
Rogers, Mr. P. G.  
Roy, Mr. K. C.  
Roy, Rai Bahadur Tarit Bhushan.  
Schuster, The Honourable Sir George.  
Shah Nawaz, Mian Mohammad.  
Shillidy, Mr. J. A.  
Simpson, Sir James.  
Singh, Rai Bahadur S. N.  
Singh, Raja Raghunandan Prasad.  
Stevenson, Mr. H. L.  
Sykes, Mr. E. F.  
Tirloki Nath, Lala.  
Webb, Mr. M.  
Yamin Khan, Mr. Muhammad.  
Young, Mr. G. M.  
Zulfiqar Ali Khan, Nawab Sir.

The motion was negatived.

**Mr. President:** There is yet one more chance for Honourable Members (Laughter.)

The question is:

"That in clause 2 of the Bill, for the words 'one rupee and four annas' the words 'one rupee' be substituted."

The Assembly divided:

AYES—56.

Abdul Matin Chaudhury, Maulvi.  
 Acharya, Mr. M. K.  
 Aiyangar, Mr. C. Duraiswamy.  
 Aney, Mr. M. S.  
 Anwar-ul-Azim, Mr.  
 Ayyangar, Mr. K. V. Rangaswami.  
 Ayyangar, Mr. M. S. Sesha.  
 Belvi, Mr. D. V.  
 Bhargava, Pandit Thakur Das.  
 Birla, Mr. Ghanshyam Das.  
 Das, Mr. B.  
 Das, Pandit Nilakantha.  
 Dutt, Mr. Amar Nath.  
 Dutta, Mr. Srish Chandra.  
 Ghuznavi, Mr. A. H.  
 Goswami, Mr. T. C.  
 Haji, Mr. Sarabhai Nemchand.  
 Hans Raj, Lala.  
 Hussain Shah, Sayyed.  
 Iyengar, Mr. A. Rangaswami.  
 Iyengar, Mr. S. Srinivasa.  
 Jayakar, Mr. M. R.  
 Jogiah, Mr. V. V.  
 Kartar Singh, Sardar.  
 Kelkar, Mr. N. C.  
 Kidwai, Mr. Rafi Ahmad.  
 Lahiri Chaudhury, Mr. D. K.  
 Lalchand Navalrai, Mr.  
 Malaviya, Pandit Madan Mohan.  
 Mehta, Mr. Jamnadas M.

Misra, Mr. Dwarka Prasad.  
 Mitra, Mr. S. C.  
 Mohammad Ismail Khan, Haji  
 Chaudhury.  
 Moonje, Dr. B. S.  
 Mukhtar Singh, Mr.  
 Munshi, Mr. Jehangir K.  
 Naidu, Mr. B. P.  
 Nehru, Pandit Motilal.  
 Neogy, Mr. K. C.  
 Rajan Bakhsh Shah, Khan Bahadur  
 Makhdum Syed.  
 Rang Behari Lal, Lala.  
 Rao, Mr. G. Sarvotham.  
 Roy, Mr. B. C.  
 Roy, Rai Bahadur Tarit Bhusan.  
 Sarda, Rai Sahib Harbilas.  
 Sarfaraz Hussain Khan, Khan  
 Bahadur.  
 Shafee, Maulvi Mohammad.  
 Siddiqi, Mr. Abdul Qadir.  
 Singh, Mr. Gaya Prasad.  
 Singh, Mr. Narayan Prasad.  
 Singh, Mr. Ram Narayan.  
 Singh, Raja Raghunandan Prasad.  
 Sinha, Kumar Ganganand.  
 Sinha, Mr. Rajivaranjan Prasad.  
 Sinha, Mr. Siddheswar Prasad.  
 Tirloki Nath, Lala.

NOES—44.

Abdul Aziz, Khan Bahadur Mian.  
 Alexander, Mr. William.  
 Allison, Mr. F. W.  
 Ashrafuddin Ahmed, Khan Bahadur  
 Nawabzada Sayid.  
 Bajpai, Mr. G. S.  
 Bower, Mr. E. H. M.  
 Bray, Sir Denys.  
 Chatterjee, the Revd. J. C.  
 Coatman, Mr. J.  
 Cocke, Sir Hugh.  
 Cosgrave, Mr. W. A.  
 Crawford, Colonel J. D.  
 Crerar, The Honourable Mr. J.  
 French, Mr. J. C.  
 Gavin-Jones, Mr. T.  
 Ghazanfar Ali Khan, Mr.  
 Gidney, Lieut.-Colonel H. A. J.  
 Hira Singh, Brar, Sardar Bahadur,  
 Honorary Captain.  
 Keane, Mr. M.  
 Kikabhai Premchand, Mr.  
 Lall, Mr. S.  
 Lamb, Mr. W. S.

Lindsay, Sir Darcy.  
 Mitra, The Honourable Sir Bhupendra-  
 Nath.  
 Mitter, The Honourable Sir  
 Brojendra.  
 Mukharji, Rai Bahadur A. K.  
 Mukherjee, Mr. S. C.  
 Rainy, The Honourable Sir George.  
 Rao, Mr. V. Panduranga.  
 Rau, Mr. H. Shankar.  
 Rau, Mr. P. R.  
 Rogers, Mr. P. G.  
 Roy, Mr. K. C.  
 Schuster, The Honourable Sir George.  
 Shah Nawaz, Mian Mohammad.  
 Shillidy, Mr. J. A.  
 Simpson, Sir James.  
 Singh, Rai Bahadur S. N.  
 Stevenson, Mr. H. L.  
 Sykes, Mr. E. F.  
 Webb, Mr. M.  
 Yamin Khan, Mr. Muhammad.  
 Young, Mr. G. M.  
 Zulfiqar Ali Khan, Nawab Sir.

The motion was adopted.

**Mr. President:** The question is that clause 2, as amended, stand part of the Bill.

**Mr. M. K. Acharya** (South Arcot *cum* Chingleput: Non-Muhammadan Rural): Sir, as we did last year on this very same motion, I desire this year also to lay on record the very deepest conviction of the vast majority of non-officials in this House that they regard the salt duty as something which in its principle and in its application, is very much opposed to their feelings of righteousness. I am quite prepared to admit, Sir, the official statement that the one tax that falls upon people, a political tax, therefore, as it is sometimes called, is the salt tax. I am prepared to admit that every man, every woman and every child in India has to pay this tax as in no other case every man, every woman and every child in India has to pay. The income-tax falls upon only those who are supposed to earn large incomes, and whether they pay it themselves or whether they get it from others, as some of my friends contend, it does not matter, it comes for the time being from them. Customs duties, postage stamps and so on are also supposed to come only from those who want to utilise the postal services or the customs department, but it is admitted that the salt duty falls upon all human beings as well as cattle. And, Sir, if it is therefore to be a duty which every one has to pay in return for what is called the protection which he enjoys at the hands of the Government, then the old political maxim, "No taxation without representation" in the case of this tax will hold good more than in any other case. If all the people have to pay a tax, then they must have some measure of representation, some measure of responsible government, some voice in carrying on the administration of their everyday affairs in which they are directly concerned. I put the question in all seriousness to the Government Benches, whether they can honestly say that all the men, women and children who pay this salt tax have really any hand, direct or indirect, in regard to the administration of any affairs in this country. We come here, most of us, the elected members of this House, come here from general constituencies, with the votes of very large numbers of those whom you may call the ordinary people; but we do not represent, we do not get the vote of every man in every general constituency. There is a property qualification, and it is fairly high, and I am sure I need not labour this point, that it is only by those who possess this high property qualification in our electorates, that members of the general constituencies are returned. Therefore, a very large bulk of the people—there are about 18 lakhs of inhabitants in the constituency by which I am returned, and the maximum number of voters in my constituency is between 21 and 22 thousands and therefore, a very large bulk of them are not really represented here. Unless therefore the day comes when we are fit for and when we can exercise reasonably and efficiently any powers of adult suffrage that we may get at any future time, till then it cannot be contended that the vast bulk of those on whom the salt tax falls do get any measure of representation. I therefore say that only some of those who pay the salt tax return us and not all. Not even those who are returned by the general constituency in this House can make the claim that they represent all the people in their constituency. Therefore, Sir, it is obvious that all are good enough for paying salt tax, but all are not good enough for returning Members to the Legislatures. It comes to that . . .

**Maulvi Muhammad-Yakub** (Rohilkund and Kumaon Division: Muhamadan Rural): They are represented by nominated Members.

**Mr. M. K. Acharya:** I do not want to labour the point. It will be plain to anybody who is conversant with contemporary politics. It is very plain that there is no measure of representation for all the people in this country, not only with respect to the higher Legislatures, but even with respect to their own affairs. They do not have any voice in the administration of their vital interests, in their own little towns and villages. There is no measure of self-government anywhere, no measure of self-government which will really justify any amount of political, universal, tax upon a people who are simply asked to pay a tax, and who have no voice in the administration of their affairs. It is on this large question, Sir, that I wish to enter my very strong protest against the continuance of this salt tax. My friends who have preceded me have been very eloquent and I do not think I can justly lay claim either to the histrionic talents of my good friend, Pandit Nilakantha Das, or to the eloquent statistics of my friend Mr. Duraiswamy Aiyangar. They have proved beyond doubt that this tax falls heavily upon the poor man in the country. It may be that those who sit in palatial houses do not know how the poor man suffers from hunger and want; it may be that some of them, even though they may know it, may think that it is part of the inevitable, inscrutable law that governs the universe that those who suffer must go on suffering and those who prosper must go on prospering, but philosophy may only help us to see the terrible misery; it does not help us to remove the misery, however much this House, I or anybody else may try to help them. In a word, Sir, it is obvious that this salt tax does fall heavily upon the poor people, and my friends have given statistical proof to show that, whenever the salt tax had been reduced, the consumption of salt had risen considerably in those years, though it may not have risen exactly in arithmetical proportion. And so I hope that, after the little cut which we carried a little while ago, the Government Benches will think twenty times before they advise His Excellency the Governor General to certify or restore the duty back to Rs. 1-4-0. I hope they will carefully consider what the consequences of this restoration will be in the minds of the people at large in the country; even that little cut may carry us to some extent towards helping the poor people, and what is of greater consequence, we shall be helping them in getting a little more salt for their dumb driven cattle in the fields. Therefore, Sir, I wish, as a matter of duty, to lay on record my strong protest against this clause standing part of the Bill, which is the motion before the House. I do not, Sir, at this late hour, wish to inflict myself upon the indulgence of the House. I know that I am not a *persona grata* with any section of the House, but, Sir, I shall be untrue to myself if I do not enter my strong protest against this iniquitous salt tax. It does not matter to me how many here stand up and protest against this tax, I have lived all my life upon the conviction that:

"They are slaves who dare not be  
In the right with two or three!"

So, standing here as a representative of my constituency, and indeed of the vast bulk of the people in this country, I do say, Sir, that the Government will be well advised to take early steps to remove this obnoxious

and iniquitous salt tax from the Finance Bill, before it is again brought before, I hope, the next and more representative Assembly. I strongly feel about this tax, Sir, and therefore I oppose the motion before the House.

**Pandit Nilakantha Das:** I shall take very little time, Sir.

**Mr. President:** It is very unusual. If no Member moves a closure I am helpless. **Pandit Nilakantha Das.**

**Pandit Nilakantha Das:** I shall speak only two or three minutes. When I am on my legs, my heart trembles over the consideration as to whether I shall make a long speech or a short speech, for when a man is on his legs, he has to take to his own manners and ways of putting things. If he looks for pleasing others, he is a failure. He ought not to speak at all. And similarly those that have no command of patience to put up with things unpalatable need not be here. With this observation I must on this occasion express my feelings against any personal misapprehension that might have arisen about my speech yesterday. As to this salt tax, my Honourable friend over there, Mr. Acharya is perhaps under the impression that we agree to a one-rupee salt tax. Far from it. We are making simply the best of a bad case. For, if this clause goes out of this part of the statute altogether it does not help us. With these words I take my seat.

**Mr. W. A. Cosgrave** (Assam: Nominated Official): I move that the question be now put.

**Mr. President:** The question is that the question be now put.

(On Mr. Ram Narayan Singh challenging it, the division bell was rung.)

(After the division bell had rung.)

**Mr. President:** The question is that the question be now put. As many as are of that opinion will say "Aye". (*Cries of "Aye"*.) Those of the contrary opinion will say "No". (*Mr. Ram Narayan Singh: "No."*) I think the "Ayes" have it. (*Mr. Ram Narayan Singh did not challenge it.*) The "Ayes" have it.

The Honourable Member (Mr. Ram Narayan Singh) is guilty of wasting two minutes of public time.

**Mr. Ram Narayan Singh** (Chota Nagpur Division: Non-Muhammadan): No, Sir.

**Mr. President:** The Honourable Member knows that he is wrong. If he was really serious in asking for a division he should have said, 'Noes have it'.

The question is that clause 2, as amended, stand part of the Bill.

The motion was adopted.

Clause 2 was added to the Bill.

Clauses 3 and 4 were added to the Bill.

**Mr. President:** The question is that clause 5 stand part of the Bill.

**Pandit Thakur Das Bhargava** (Ambala Division: Non-Muhammadan):  
I move:

"To sub-clause (3) of clause 5 of the Bill the following proviso be added:

'Provided that in the case of the Hindu undivided family each member of such family shall be assessed separately and his total income shall be deemed to be an income to which such member would have been entitled if such member were not joint.'

Now, as the clauses of this Bill stand, so far as individuals are concerned, the law does not make any difference between a Hindu, Moslem, Christian, or other persons belonging to the other faiths. But when it comes to a collection of individuals, though the law does not make any difference in the case of persons belonging to faiths other than Hinduism, yet in the case of Hindus, there is a differentiation, and it is to wipe away that distinction that I am moving this amendment. If two members of a Hindu undivided family were to be taxed in their capacity of being members of a Hindu undivided family, the minimum . . . .

(Maulvi Muhammad Yakub, the Deputy President, was seen crossing the floor of the House between the speaker and the Chair.)

**Mr. President:** The Honourable the Deputy President ought to know the rules of the House.

**Pandit Thakur Das Bhargava:** The minimum taxable income would be Rs. 1,000 instead of Rs. 2,000.

(At this stage Mr. President vacated the Chair, which was taken by Mr. Deputy President.)

If the family consisted of five members . . . .

**The Honourable Sir Brojendra Mitter:** I rise to a point of order. I submit that this amendment is out of order. It is outside the scope of the Bill. As you will see from the Preamble, it is a Bill "to fix rates of income-tax". So, the scope of the Bill does not go beyond the rates of income-tax, whereas this amendment deals with the question as to who the assesses should be. This amendment is properly an amendment to the Indian Income-tax Act and not to the Finance Bill. It is outside the scope of the Bill and is out of order.

**Pandit Thakur Das Bhargava:** In reply to this objection I would invite your attention to a similar objection which was taken by Sir Basil Blackett last year in reference to an amendment moved by Sir Victor Sassoon. The question then was whether an amendment of a nature which would, to a certain extent, be an amendment to some provisions of the Indian Income-tax Act—in that case it was section 55—was in order. The amendment then sought to be made referred to the case of a company and the question was whether the word "company" could be added to the word "firm". And this very objection, which has now been taken was taken at that time and the President then made the following observation:

"The question raised by the Honourable the Leader of the House is a very important and a very difficult one too. According to the strict interpretation of the Preamble to the Bill, which we are now considering, perhaps I would be inclined to agree with him that the amendment is out of order but I am disposed to put a wider construction on the scope of the annual Finance Bill as distinguished from ordinary

Bills. Further, if the Assembly has under the Finance Bill power to fix rates of income-tax, it has equally, I believe the power to say which incomes shall be exempted from that tax. I therefore rule that in this particular case the amendment is in order."

Now, Sir, we have got this precedent but even if there was no precedent like this, I maintain that the amendment which I move is strictly in order. This Bill, as the Honourable the Law Member has been pleased to point out, deals with fixing of rates. Now, I maintain that, whatever is included in Schedule II is the material on the basis of which the rates are fixed. Now, it is clear that the minimum taxable income at present is 2,000 and the rate is 5 pies in the rupee, and if that is amended by an amendment that the amount of minimum taxable income be reduced or increased then the amount of Rs. 2,000 will be affected. Last year also an amendment was moved in this House by my friend Mr. Mukhtar Singh to the effect that this item of 2,000 be converted into 3,000, then again 4,000 and 5,000 and the amendment was taken to be quite in order and the amendment was discussed. The conclusion is that the question as to what is the minimum taxable income is a question relating to the fixation of rates. Further I would take liberty to point out that when, in this Bill, we find clause 5 (3), and that clause has to be passed annually, it stands to reason that anything pertaining to that clause should be regarded as in order. Now, I maintain that if this clause is not passed, then some thing would be lacking by which the provisions of the Income-tax Act could be enforced. If the Government wants that this sub-clause shall be passed, there is no sense in saying that this clause cannot be amended. Therefore I would submit that this objection is untenable. Furthermore if this sub-clause (3) of clause 5 is sought to be passed, I am entitled to oppose the whole clause especially sub-clause (3). For all these reasons I would submit that the objection should be overruled.

**Mr. M. S. Aney** (Berar Representative); The question raised by the Honourable the Law Member appears a somewhat difficult one, no doubt, but the point is really a simple one—namely whether the Finance Bill is a complete Bill by itself or not, or is it to be taken as a supplementary Bill. If it is to be taken as a supplementary Bill to some other Act, then the question of consistency or inconsistency of any provision of this Bill with the other Acts can be taken into consideration; but if it is to be a complete Bill in itself, then no such objection can arise. The one criterion, in my opinion, for regarding it as a separate and complete Bill is this—that the very words which are to be used in this Act are defined, and as the definition of the words "total income" is given here, this House has the right, either to accept that definition, or to reject that definition, or to amend that definition. If this right of the House is recognised, there is no propriety in putting in in sub-clause (3) the definition of the words "total income". All that my friend is seeking to do is to modify the definition which is given there by introducing this provision. So, if the point of order raised by the Honourable Law Member is to be accepted, the right of this House to deal with the Finance Bill in its entirety is virtually curtailed; and if that is the result, then it is not consistent with the convention under which the Finance Bill is introduced. This House is given a complete right and is seized of every provision which is mentioned here. That provision may be accepted, rejected or modified. In fact the very amendment which my Honourable friend, Mr. Duraiswamy Aiyangar, had moved virtually, did modify section 7 of the Salt Act itself. The decision on the point of order was that the right of this House to modify the particular



[Mr. M. S. Aney.]

provisions of the Bill before the House was tacitly recognised, and therefore it will be against the established usage, practice and precedent which have been laid down during the last three years in this House if this objection prevails. For these reasons I say that the point of order is not tenable.

**The Honourable Sir Brojendra Mitter:** My submission is this—that the whole point is, who the assessee is. The Income-tax Act says that, in the case of a Hindu joint family, the collection of individuals who constitute that family should collectively be assessed. That is the provision of the Income-tax Act and the total income is the total income of that joint family, but the amendment which is proposed is that the assessee should be an individual, as if he were a separated member of the family. That is the purport of the amendment. Therefore it goes to the root of the principle as to who is to be the assessee in the case of a Hindu joint family under the Income Tax Act. The scope of the Bill is to fix the rates of income-tax; it has got nothing to do with the principle upon which the assessee is to be determined. Therefore my submission is that this is outside the scope of the Bill and should be ruled out of order.

**Mr. A. Rangaswami Iyengar** (Tanjore *cum* Trichinopoly: Non-Muhammadan Rural): I take it that the Honourable the Law Member's position is that, in so far as the principles of the levy of income-tax are concerned, they are contained in the general permanent Income-tax Act and that the annual Finance Bill only deals with the rates of income tax. Sir, if that is so, it could not have been possible for the Finance Member, in previous years, to introduce clauses in the Finance Bill which comprise others than those previously contained in the Income-tax Act. We recollect, Sir, that in regard to the levy of super-tax . . . . .

**The Honourable Sir Brojendra Mitter:** If I may interrupt my Honourable friend, I was not talking of the annual Finance Bill. I was talking of the particular Bill which is before this House now. I say the scope of this particular Bill is to fix the rate and not to deal with assessees.

**Mr. A. Rangaswami Iyengar:** The scope of the particular clause of the Bill is that it forms part of the annual provision of finance for the carrying on of the Government, for which my friend the Honourable the Finance Member pleaded. Sir, in so far as those provisions are necessary, this House has a perfect right to say "You shall have only this amount of money and not the other amount of money. You shall have not the money of an entire joint undivided family but only of one member thereof." Certainly that is a point of finance pure and simple and not a question of law. As Mr. Aney very clearly pointed out, unless this House is given the privilege of being able to deal with the actual financial proposals of the Bill, in the manner in which it considers proper, I say that Government can as well adopt the certificate procedure and bring in the Bill with the recommendation of the Governor General in Council and say, "This is the form in which we want the House to enact the financial provisions of the country." That clause is provided for in the unfortunate circumstances of this country, and it is perfectly open to the Law Member to advise the Governor General. But they have not done so. They have brought certain financial proposals in the Bill and, as the Honourable Finance Member pointed out on the other amendments, in the absence of any alternative suggestions from the other side of the House in regard to the reduction of the salt tax, he found

himself unable to accept it, I take it that he found it proper for us to suggest alternative methods in dealing with the finances of the country.

**The Honourable Sir George Schuster:** I did not say, in the absence of suggestions from the other side. I do not expect to get suggestions from the other side. I said in the absence of any idea on my own side of any alternative tax, I saw no other way of getting the money except by the imposition of the salt tax, as hitherto imposed.

**Mr. A. Rangaswami Iyengar:** I accept the correction, but the point is still the same, that if the Finance Member saw any other alternative to the proposal, if he did not see any other alternative for dealing with the finances of this country, he would have been quite happy to adopt that and give us the amendment we wanted, namely a reduction of the salt duty; therefore, in so far as we have the power to refashion the budget, to refashion the financial provisions—if we have this power, I say that the argument of the Law Member is untenable.

**The Honourable Sir George Schuster:** I beg to submit that the argument by Mr. Rangaswami Iyengar has really no substance. He cannot use what I said in connection with the salt tax as supporting his point of view.

There is one point which I would like to put to you, Sir. I don't think it is our desire, on this side of the House, to take advantage of a purely technical objection, (Hear, hear), to prevent Honourable Members on the opposite side from raising a discussion which ought to be raised; but in connection with an amendment of this kind I really think that it is not in the public interest that the discussion of intricate principles of taxation should take place in connection with the Finance Bill. These questions require very careful departmental examination, and in connection with the Finance Bill it is quite impossible to introduce the sort of procedure which is possible in connection with an ordinary Bill to alter the system of taxation, such as, to have a Select Committee to consider proposals, or to circulate proposals for the purpose of getting public opinion. I do submit that, in cases of this kind, it is very desirable that that sort of procedure should be available, before this House is asked to make a decision on an intricate question of this kind. I therefore think that we, on this side, are raising this point, not merely as a point of order, but as a point of substance, a point which we consider in the public interest.

**Mr. Deputy President:** A similar amendment was moved last year by the Honourable Sir Victor Sassoon when the Finance Bill was under discussion, and a similar point of order was raised on that amendment by the then Finance Member of the Government of India. On that occasion the Honourable the President said:

"According to the strict interpretation of the Preamble to the Bill which we are now considering, perhaps I would be inclined to agree with him that the amendment is out of order, but I am disposed to put a wider construction on the scope of the annual Finance Bill as distinguished from ordinary Bills. Further, if the Assembly has under the Finance Bill power to fix rates of income-tax, it has equally I believe the power to say which incomes shall be exempted from that tax. I therefore rule that in this particular case the amendment is in order."

In the same way I think the amendment which was proposed by Mr. Bhargava will affect the rate of the tax also, and therefore I think that the amendment is in order.

**Pandit Thakur Das Bhargava:** Sir, I thank you for the ruling which you have been pleased to give. In fact if this ruling was not given, you would have deprived a very large part of the population of this country from ventilating and setting correct a grievance which is a very real grievance.

I, some time back, sent in a Bill to amend the Income-tax Act on these very lines on which I am proposing this amendment, but the Governor General in Council was not pleased to accord his sanction to that Bill.

Now I do not think it lies in the mouth of the Honourable the Finance Member that there should have been a Select Committee on this Bill, or the Bill should have been considered as apart from the amendment. I tried to do it, but Government would not listen to it, and it is in the appropriateness of things that this amendment should have been allowed to have been moved.

Now, Sir, I was submitting before you that whereas in the case of individuals, the taxation law does not make any difference between members of different sects, when it comes to a collection of individuals, the members of other faiths are dealt with more favourably than members of the Hindu religion. In fact this amendment is not at all a communal one. I only want that the same treatment should be accorded to Hindus as is accorded to Mussalmans, Christians, Parsis and others. I do not want any special privilege, any special concession, but if my claim is correct I would only beg of the whole House, Hindus, Mussalmans, Europeans and all, to consider whether the claim is well-founded in justice or not. If it is so founded, I would respectfully ask them to record their vote in favour of poor families of Hindus. I say that it is invidious that the law makes a distinction between the poor and the rich Hindus in a matter of this sort. Now a perusal of section 14 of the Income-tax Act would show that, if a Hindu who is a member of a Hindu joint family also enjoys a separate income, in that case for the purpose of rate, the income of the joint family is not added to the separate income, and the rate at which the assessee is assessed, is therefore less than the rate at which a man of a faith different from the Hindu is assessed.

To illustrate my point, I would ask you kindly to consider the case in which a Hindu family enjoys an income of Rs. 2,100, whereas one of the members of that family enjoys a separate income of, say Rs. 4,900. The Income-tax Officer would assess one member at the rate of five pies in the rupee because in assessing the family, he will take Rs. 2,100 as the income of the family. The other member will be assessed only at Rs. 4,900. The income which accrues to him in his capacity as a member of the joint undivided family, will not be taken into account, and whereas a Muhammadan or Christian would have been taxed at six pies in the rupee if he were similarly circumstanced, a rich Hindu would be taxed at the rate of five pies in the rupee. This is the compensatory advantage which section 14 of the Income-tax Act gives him. I am surrendering that advantage. I do not want that advantage, I do not want that rich Hindus should be protected at the expense of the Exchequer or at the expense of the poorer Hindu families. Now, Sir, if you consider the case of a Hindu undivided family with ten members, and this is not an uncommon illustration, then you will find that persons earning Rs. 15 a month, or eight annas a day, will be subject to income-tax, whereas any Muhammadan or a Christian earning less than Rs. 150 a month will not be liable to income-tax, that is the anomaly which I wish to remove. If

the concession given in section 14 is logically pursued, then we come to the conclusion that the poorer families among Hindus are penalised at the expense of the richer families among Hindus, and the greater the number of the members of the Hindu family, the heavier the incidence of taxation—which is absolutely unjust. Moreover, Sir, so far as this compensation theory is concerned, I would like to know from the Government how a Hindu wage-earner getting Rs. 60 a month in the Punjab, with two or three sons getting about Rs. 40 a month, will feel the solace accruing from the provisions of section 14, if a rich man getting Rs. 400 a month in Madras gets the benefit of section 14. The whole Hindu community has not been regarded as a unit and I do not know how a Brahman family, living in Northern India, can be compensated by some sort of concession which may be enjoyed by another Hindu family living in Southern India. When you see the actual practice, then as I proceed further, I will submit before you that this theory of compensation is absolutely illusory and has no foundation in fact; but taking things as they are, it is tantamount to the practice of robbing Peter to pay Paul. You rob the poorer families of Hindus, and then distribute some of the benefits among the richer people. This is tantamount to that. It should be no longer said that, in India, the minimum taxable income is Rs. 2,000. But virtually the minimum taxable income is so graduated that the poorer the family becomes, the greater becomes the incidence of taxation. I will therefore submit that the justice of the case is too apparent, and need not be pressed too much. Now, Sir, there is a distinction between the ordinary tax and the super-tax, and we know that, whereas in the case of an individual, the amount in excess of Rs. 50,000 becomes liable to super-tax in the case of an undivided Hindu family, the amount is Rs. 75,000. Now, Sir, it looks as if the Hindu undivided family has been treated with some favour. But it is absolutely clear that there can be no family unless there are at least two members, and if there is only one member, he will be regarded as an individual. If there is more than one member, then it is regarded as a family. Taken thus, even if the number of members is the lowest, that is two, the income of Rs. 75,000 divided by two, comes to Rs. 37,500, so that it is clear that, in the case of Hindus, the mere fact that a person is Hindu, makes him liable to a super-tax when he has got any income above Rs. 37,500 if the family consists of only two members. But if the family be taken to consist of more than two, which is usually the case, say five or ten, then the House will realise that the taxable income which will be liable to super-tax, will not be even such as would be liable to an enhanced income-tax at the rate of six or seven pias; so that, in case of Hindu, the super-tax, is just like an income-tax to other people.

Now, Sir, it will be said, in reply, that a Hindu undivided family is a corporation, and stands on an entirely different footing from an individual, or from a joint family of members of other faiths. May I humbly inquire as to what is the difference between a joint family of Mussalmans or a Hindu undivided family, or a joint family of Christians? The only difference that I know of is that, in the case of the Hindu undivided family, the rule of survivorship obtains, and there is no other difference. It is not true to say that the Hindu joint family is a profit-making concern. It would be futile to maintain that every Hindu family is a trading family. Among the Hindus, if you look at the population figures, you will find that Brahmins form the largest community, and second to Brahmins the

[Pandit Thakur Das Bhargava.]

Chamars are the next community. Now, may I humbly inquire if Brahmins and Chamars have trading concerns or if their families can be called trading families? The Jats and the Rajputs, as is well known, do not take to trade. If the Mahajans and the Agarwals, take to trade, will I be wrong in submitting that among Christians, Muhammadans and Parsis, there are trading families? The Cutchi Memons, the Khojas and the Parsi community, speaking generally, are trading communities. Therefore, the only principle that distinguishes between a joint family of Muhammadans and Christians, on the one side, and a Hindu undivided family on the other is the rule of survivorship. But now what has survivorship to do with taxation? What is the earthly connection between survivorship, a rule of inheritance, and taxation? It has as much to do as the Muhammadan rule of inheritance has to do with taxation. Now, Sir, from what I have submitted before, it follows that the income of a Hindu undivided family is as much the result of an individual effort subsequently collected together as it is in the case of those who are not Hindus. It is not the result of joint labours in either case. There is absolutely no connection and no similarity between the case of a Hindu undivided family and a trading firm or a corporation, or a registered or an unregistered company. If that is so, the question arises what is the basis which justifies the treatment of a Hindu undivided family as a basis or as a unit for taxation.

Now, Sir, I regard the Hindu joint family as a unit of social existence and not a unit of economic existence; and therefore, on this ground alone, this taxation in this form is unjustifiable. But if the House considers what actually happens in practice, then the House will see all the more reason why my amendment should be accepted. According to the provisions of the Hindu Law, there is an initial presumption that every Hindu family is a joint family. But, Sir, a Hindu family of that nature which we find in the books on Hindu Law is not to be found in actual practice. When I speak of the Punjab, Sindh and some other parts of India, I speak with intimate knowledge, and I can affirm that, according to the conception of the Hindu Law of Mitakshara, there is no family in the Punjab which can answer that description, and in this statement, I am fortified by certain rulings of the Lahore High Court. I shall only refer to one or two rulings, just to fortify my view. In 1899, in the case 102, P. R., 1899, it was held that this kind of joint family does not exist in the Punjab. It was further confirmed in a ruling reported in 34, Punjab, 1919. Similar are the conditions in Sindh. Now, what happens in a joint family? In a joint family, death has no significance, but a partition, has significance. In the Punjab, whenever a person dies all at once, the mutation is attested and mutation fee is recovered. So, that is the occasion when real inheritance comes in. Then again, the theory of representation makes it absolutely clear that, as soon as a person dies, his heirs succeed him. I do not know about the conditions obtaining in other parts of India; but so far as those parts of India are concerned which are governed by the *Dayabagha*, the theory of the undivided Hindu family does not apply. According to the conception of the *Dayabagha* school of law, every person's share in a joint family is definite and ascertained, and, before a family property is partitioned, it cannot be predicted what share a person is entitled to. Therefore, looking to the actual state of the family, I think I am quite correct in saying that that kind of family technically known in the books, does not exist. Sir, this difficulty is more imaginary

than real. When it suits the Government, they will treat the undivided Hindu family as a separate family. I will just read out a passage from the Taxation Inquiry Committee's Report, which shows that for the purpose of taxation, the Government themselves treated a Hindu undivided family as a separate family. At page 275, in paragraph 374 of their Report, they say:

"It is sometimes urged that inheritance taxation ought not to apply to the property of a Mitakshara joint family on the ground that, on the death of a coparcener belonging to such a family, there is no mutation or acquisition, which gives occasion for the levy of a duty. But it cannot be denied that a member of a Mitakshara joint family possesses a beneficial interest in the properties of the family during his life-time, which he can sell or mortgage, and in some provinces even dispose of by gift, and of which he can get a partition during his life-time by suit, or effect severance by a mere unequivocal declaration communicated to the other members of intention to hold separately. This interest clearly passes, on the death of the member, and is therefore a proper subject for a tax in the nature of a mutation duty. In the similar case in England, where property or an interest in property passes by survivorship, it is valued for purposes both of estate duty and succession duty. Again, in the Bill to amend the Court Fees Act now before the Central Legislature, it is expressly provided that, if any member of a joint Hindu family governed by the Mitakshara law applies for probate or letters of administration in respect of the estate of a deceased member of the joint family, such estate shall not be deemed to be property held in trust, and the applicant shall pay a fee on the value of the share in the joint family property which the deceased would have received if a partition of the property had been made immediately before his death. In the opinion of the Committee, this provision is based on the correct principle that there is no objection to subjecting to duty property or an interest in property passing by survivorship on the death of a coparcener in just the same way as property or an interest in property passing by inheritance is so subjected."

Thus, Sir, it is absolutely clear that the Government, when they brought in this Bill, accepted, for the purposes of taxation, that a member of a Hindu undivided family can be regarded for the purposes of taxation as separate, that is, without a partition having taken place. And you may remember, Sir, the latest pronouncement of the Privy Council is that a member of a Hindu undivided family has the key of the separation in his own hands, and he has only to manifest his intention unequivocally, and the separation is thereby effected *ipso facto*. You will realise, Sir, that any member of a Hindu undivided family can any day snap his fingers at an Income-tax Officer. He can maintain and he can give notice to the other members, and he can certainly prove that he has unequivocally expressed his intention to become separate. This is so far as the law is concerned; but in practice, Sir, whenever a Hindu appears before an Income-tax Officer, the threat generally comes to the effect that everything that he has got should be subjected to income-tax. According to the other provisions of Hindu law, if there is a nucleus of joint ancestral property, if a member says he has got separate property, he has got to prove that that property is separate, and the burden of proving it falls on him. So, really the Income-tax Officer has got a member of the Hindu joint family in the hollow of his hand. We all know how difficult it is for anybody to discharge that burden of proof. It is clear that, legally speaking, there is no bar to recognising an undivided member of a Hindu joint family as separate from the family for purposes of taxation.

Now, Sir, if you just inquire into the question as to how this income-tax affects the Hindu families, you will agree with me in concluding that there is no factor which has been so potent in disintegrating the joint family system as this Income-tax Act. I am not one of those who are enamoured of Hindu joint families, and the sooner it is disintegrated

[Pandit Thakur Das Bhargava.]

the better for all of us from a certain standpoint. (*An Honourable Member*: "Question.") But there are a good many people—and I am glad that one of my Honourable friends here has questioned it—who regard this institution of a Hindu joint family as a sacred institution. I shall, in this connection, refer to the speech of my Honourable friend, Munshi Iswar Saran, which appears at page 340 of the proceedings of this House, of the year 1928, where he has graphically paid whole-hearted allegiance to the Hindu joint family system, when he says:

"What is the good of saying that the joint family must go? The joint family has its defects, but the joint family has also those attributes which are peculiarly its own. May I put forward this view because a great deal has been said about it and more particularly because a certain class of Anglo-Indian writers delight in condemning our systems without understanding them. What is the joint family? It is based, Sir, on sacrifice, the noblest quality that any individual or nation can think of. There are two brothers, one is poor and the other is rich. The rich brother voluntarily says, 'We shall share our earnings; we shall put our earnings together and as far as monetary matters are concerned there will be no distinction between you and me'."

There are other people, Sir, who agree in the view that I take, but whereas I wish that the Hindu joint family may disintegrate as soon as possible by the slow process of evolution, I for one am very much against the idea that a fiscal measure should disturb the Hindu joint family system in the way in which it does. Now, Sir, to this aspect of the question the Honourable the Deputy Leader of my Party, Mr. Jayakar, drew the attention of the House on another occasion, and the words are so graphic and so illustrative of the principle, that I wish to bring out before the House, that I will, with your permission, read a portion of them. The Bill referred to in the speech was the Hindu Family Transactions Bill, and the effect of that Bill was similar to the effect of this Income-tax Act on the Hindu joint family. He then said:

"This Bill, and I will state frankly my main objection, will interfere very seriously with that silent and imperceptible process of social evolution causing a gradual disintegration of joint families which is going on in Hindu society. I want nothing to be done which will arrest that process because that process in my opinion means progress towards individualism. In my opinion, although it may seem to some a heresy, self-government in our social life should come through individualism and for this purpose the process of disintegration of Hindu joint family life; with all its defects of dependence and self-suppression; must begin and go on as fast as possible."

Further on he has illustrated his point by referring to the example of a joint Hindu family, in which one brother was a rich man, a barrister in Bombay, and the other was a poor man. Without reading further from the speech, as I know Honourable Members must have read the speech themselves

**An Honourable Member:** What are you reading from?

**Pandit Thakur Das Bhargava:** I am reading from the Legislative Assembly Debates of 1928. It is the speech of the Honourable Mr. Jayakar, who should be regarded as an authority in these matters. Then further on the Honourable Mr. Jayakar proceeded to say that the man in Bombay who earns Rs. 20,000 a month:

"cannot resort to the slow and peaceful process of partition, but must violently, and at once, disrupt the family, send for his lawyer and say: 'hereby declare that I am from this day separate from my family', creating thereby bitterness, hostility and

grief in his family. Now I would like to ask my English friends on the official and non-official benches: 'Do you wish to come in the way of this social evolution which is going on in the Hindu family? And, if so, in the name of what?'

(At this stage Mr. President resumed the Chair.)

Now, Sir, I beg to ask the very same question, whether it is wise to interfere with that slow process of evolution in the Hindu joint family by a fiscal measure of the nature of this Income-tax Act. In fact, these provisions of the Income-tax Act have no foundation in reason or justice. They are in the nature of a social monster and they really do more mischief in some cases than we can think of. It happens that a family, which has got no disputes, has to resort to litigation as soon as an Income-tax Officer causes a member of that family to declare whether a particular property is his self-acquired property or otherwise and all those small things of which nobody would take any notice in a joint Hindu family then converge at one point and become a prolific source of litigation. This is one of the evil effects of these provisions of the Income-tax Act relating to the undivided Hindu family.

Now, Sir, I have submitted before you the various stand-points and the many objections which could be urged against this amendment. Last time, when a similar motion was moved in this House, the objection taken by the then Finance Member was that the provision had been on the Statute-book since 1922, and that, if the minimum taxable income were to be increased to Rs. 3,000 from Rs. 2,000, it might involve the loss of a small sum like 20 or 25 lakhs. In fact, the then Finance Member tried to make out that there would be no deficiency in revenue, and that the Hindus were in a better position than other people. If that is so, if it is not likely to result in loss of revenue, my humble submission is that no such difficulty of loss to revenue arises. But should it result in loss of revenue, that loss of revenue is the exact amount by which you set a premium on separation, the exact amount by which the poorer Hindu families are losers. I therefore humbly submit to the House and to the various Parties and Members of this House kindly to consider this question in a spirit of justice. As I have already said, it is not a communal question at all. It is a question of taxing those whom it is the policy of law not to tax. If the minimum taxable income is fixed at Rs. 2,000, let it be so in the case of the members of Hindu joint families also. I would therefore submit with all the emphasis at my command to all Members of this House, to consider this question justly and fairly. Sir, I move.

**Mr. M. R. Jayakar** (Bombay City Non-Muhammadian Urban): Sir, it is very unfortunate that this important amendment comes before this House at an hour when the general desire is to go home and have tea, and also when the Government Benches are mostly depleted. Notwithstanding that, Sir, I have risen because I think it is a very important amendment—especially from the point of view of the Hindu community. The point of this amendment, notwithstanding the very interesting complexities which have been introduced by the Mover of the amendment into his speech, is a very simple one, and I have no doubt that the Honourable the Finance Member, with the clearness and sympathy with which he views these problems, will not have much difficulty in understanding the equity which lies behind this amendment. I am aware, Sir, that the rule has stood from the year 1922, that Hindu joint families, for the purpose of the income-tax, are to be regarded as one unit; but I do submit,



[Mr. M. R. Jayakar.]

Sir, for the consideration of this House, that that is a great injustice perpetrated on the Hindu community and which—as I shall explain in a very short speech; for I do not propose to detain the House for very long—does require reconsideration. Now that the Deputy President has allowed this point to be raised by way of an amendment of the Finance Act I do submit that my Honourable friends will give adequate consideration to this question. The point, Sir, is a very simple one and I shall illustrate it by taking a concrete case. Supposing a Hindu joint family consists of five brothers, each of whom earns about Rs. 600 a year. One is living in Bombay another in Alibag; a third in the Punjab; the fourth in Mysore and the fifth is in Calcutta. I can imagine many Hindu joint families in which such a state of things exists. If each of them were to be taxed separately, as a Muhammadan, a Parsi or a Christian would be taxed under the Income-tax Act, in respect of his own personal income, apart from what his brother or cousin earns elsewhere, then each of these five brothers would not be liable to be assessed to income-tax at all, because as my Honourable friends are aware, Rs. 600 is within the limit exempted under the Income-tax Act. But what the present anomaly in the Income-tax Act does is that it lumps the Rs. 600 of each of these five brothers—an absolutely arbitrary arrangement—and assesses income-tax on the Rs. 3,000, although individually the earners of this Rs. 600 a year are not liable to pay income-tax. That is the anomaly, Sir. And the further anomaly is this: that if a similar state of things were to exist among other communities as it often does exist, especially amongst Parsis and Muhammadans, who very often adopt Hindu ways of social living, they are not liable to be taxed according to this anomalous rule. They are only taxed in respect of the Rs. 600 which they earn individually, and thus they escape the income-tax. But the Hindu, if I may say so without undue emphasis, has to pay the income-tax because of his social gregariousness. Sir, the joint Hindu family is nothing more than a social habit of living; there is no sacrosanct character about it; as the Honourable the Mover of this amendment has said, it is merely a method of social aggregation and nothing more. It is in consequence of this social habit that the Hindu joint family is taxed on income which individually would not be taxable. That is the anomaly and inequity of this rule. It may be argued that there is no inequality or anomaly at all because, in the case of firms a similar rule applies. Take for instance a case where each individual member of a firm earns Rs. 600 and the firm is taxed in its corporate capacity. Such a case would necessarily be adduced as an instance in justification of this anomaly. The answer to that would be that a joint Hindu family is absolutely different from a firm, because the firm, by mutual exertion, increases its aggregate income: two members of a firm working together increase their joint income; a joint family is not an income-increasing combination. If two people work together as partners in a trading firm, they mutually contribute to increase each other's earnings. It is a process of joint exertion by reason of which the combined income goes up. Not so with the Hindu joint family. I can imagine hundreds of cases where, for instance, to take a specific case to illustrate my meaning, a man is a barrister in Bombay; his brother is an astrologer in the Konkan and a third is a doctor in Mysore. They never meet perhaps more than once a year; they do not contribute to increase each other's income; in fact their professions are different, but they have some nexus in the shape of a joint ancestral-house in the Konkan, which is the only tie by reason of which

they can be regarded as a joint Hindu family. They do not affect each other's income by mutual exertion. What justification is there that, in such a case, the law should take hold of this little *vinculum juris*, if I may use that expression, and make the individuals liable to pay a tax from which they are individually exempted. Sir, even the law does not regard the Hindu joint family as a unit uniformly and with consistency. There are several departments of law in which it regards the Hindu joint family as consisting of separate individuals and not as one unit. I shall illustrate my point and the Honourable the Law Member will, I am sure, agree that I am right in my view. Supposing a member of a Hindu joint family dies, leaving Rs. 50,000 deposited in a Bank or by way of shares in a limited liable company. They are joint family property and therefore, on the true conception of the Hindu joint family law, they belong to all the coparceners jointly. So the property of one brother is equally the property of another brother; yet curiously enough the law now requires that, if those Rs. 50,000 stand in the Bank in the name of a particular brother, say "A" the other brother "B" has to take out probate or letters of administration, as the case may be, and pay duty to the State on the Rs. 50,000, before they can be transferred to him or become his property. Such is the present-day law. No bank will allow that money to be paid into the hands of brother "B," unless he gets letters of administration, or succession certificate, or probate as the case may be. Now this is an instance curiously enough where the law departs from this theory that a Hindu joint family is one unit. If it were one unit, then the Rs. 50,000 belong as much to brother "B" as to brother "A"; and therefore no legal representation is necessary, and yet in such cases the law requires duty to be paid on the Rs. 50,000, as if it was the self-acquired or separate property of the dying brother. Therefore the point I am putting before the House is this: that this is a most anomalous position and has to be cured. There is no reason why this anomaly should exist now when Hindu joint families are—and I am sure the Honourable the Law Member will agree—fast disintegrating. Perhaps in one instance out of a hundred we may find a joint Hindu family existing in the old sense of the Rishis and text-writers, where the brothers work together as one social unit on a joint concern and contribute to increase the family income. That kind of joint family—if I may say so without exaggeration—does not possibly exist, except perhaps in very rare cases. The present day joint family, to all intents and purposes, is merely a nominal tie, for all economic and financial purposes it is a group of individual units, who are responsible only for their own exertion and who make no contribution mutually to supplement each other's income. Therefore, dealing with that state of social life, as the Hindus are living at the present moment, I do submit that the case is very strong for accepting this amendment. I am entirely with the Finance Member in so far as he expressed his sense of expediency that an amendment on these lines of the provisions of the Income-tax Act, will be a more direct way of securing this object. But that is a point of order which the Deputy President, Sir, during your absence has overruled and has allowed us to raise this question on the Finance Bill. Therefore, Sir, we are now permitted to go into that question. Besides, I understand, a Bill amending the Income-tax Act in this particular which the Mover of this amendment had tabled has been disallowed by the Governor General. So the case is very strong, than the standpoint of Hindus; and I have no doubt that my Honourable friends on the European and Muhammadan Benches will take a sympathetic view of this question. What we want is that, having regard

[Mr. M. R. Jayakar.]

to the present day life and social habits of the Hindu people, this anomaly should not continue. It does not exist in all departments of the Indian law, as I have pointed out, by citing one instance. I can point out three or four other instances, but I do not wish to take up the time of this House. The theory is not uniformly and consistently accepted by the State, that the Hindu joint family is one indivisible social unit. Times were different when the joint Hindu family was regarded as a corporation sole; that was years ago. A good deal of social disintegration has taken place in Hindu social life since those days, and he must be a very bold man indeed who will say now that a large number of Hindu joint families are living that kind of inseparable, indivisible, united and joint life which was at one time led by Hindus in general.

The last point, therefore, Sir, which I wish to urge before this Honourable House is this. I myself hold the view very strongly, Sir,—there may be some Honourable Members who may not agree with me—but I as a Hindu, with a certain outlook on Hindu social life and its reform in the future, hold the view very strongly that the law should do nothing to impede the process of social disintegration towards individualism. As a Hindu, I do recognise that there are, in our social life a great many limitations which do not produce the right type of assertive individualism on which we are building our superstructure, and I do submit to my Honourable friends who are not Hindus that this is not a parochial question, nor a party question, not even a communal question, but it is a question concerned with the well-being of the Hindu community. Therefore, I do submit that Government should not make this a party question in the narrow sense of the term. Sir, I am pleading from the point of view of the large Hindu community, as an humble member of that community, who does wish that the natural process of social disintegration, which is slowly, silently, imperceptibly, and harmoniously going on inside the Hindu families, should not be hampered by legislation.

**The Honourable Sir Brojendra Mitter:** Sir, I have listened carefully to my Honourable friend Mr. Jayakar's speech. I am sorry I was not here just at the start, but I do not think I have missed the point which he has made. The point which I understood him to make is this. He said here is an opportunity to effect a social reform by accelerating or helping the disintegration . . .

**Mr. M. R. Jayakar:** May I correct my Honourable friend, Sir? I put it on the ground of inequality and hardship.

**The Honourable Sir Brojendra Mitter:** Sir, as is well known to Honourable Members of this House, in Bengal the individual is the unit of Hindu society, whereas in the rest of India the joint family is the unit for the purpose of worship, for the purpose of inheritance and for various other purposes. In Bengal the individual is the unit; in the rest of India the family is the unit. The proposed amendment seeks to make the individual the unit all over India for the purpose of income-tax. That is the purpose of the amendment. Sir, it is a very large change, which is sought to be introduced into Hindu society. (*Some Honourable Member from the Swarajist Benches:* "No, no".)

**Mr. M. R. Jayakar:** For the purpose of taxation only.

**The Honourable Sir Brojendra Mitter:** I know it is for the purpose of taxation only, but it is a very large change, and when we are seeking to effect this large change, I ask, has the Hindu community been consulted? I know that there are several Honourable Members in this House who are anxious to effect reforms in Hindu society, and I fully sympathise with them in their efforts. But what I submit is, this is not the proper procedure, this is not the proper way in which reforms ought to be effected. By an amendment of the Finance Act you are seeking to introduce revolutionary change in Hindu society by converting . . . .

**Mr. Mukhtar Singh** (Meerut Division: Non-Muhammadan Rural): Government has done it.

**The Honourable Sir Brojendra Mitter:** There are so many interruptions, and I do not know, whom to answer. You are seeking to effect a revolutionary change in Hindu society by an amendment of the Finance Act. (*Several Honourable Members:* "No, no.") When the Finance Act was before the country, nobody thought that any social structure was going to be affected by it. All that the attention of the country was directed to was the rate at which income-tax was to be levied, was it going to be raised or lowered, or was it to remain the same as before? That is the point to which the attention of the country was directed. It was not directed to the totally different question with which, incidentally, I may say, I have every sympathy. If a proper measure were brought in by my friend, Mr. Jayakar, probably I should vote with him . .

**Mr. M. R. Jayakar:** I do not think so.

**Mr. President:** Perhaps the Honourable the Mover will withdraw his amendment if the Government promise to bring forward a measure of that kind?

**The Honourable Sir Brojendra Mitter:** I did not say that; I said that if Mr. Jayakar were to bring in a Bill of that description, personally speaking, I would be in full sympathy with such a measure. All I am saying at the moment is that the House ought not to effect a revolutionary change in Hindu society by way of amending the Finance Act.

**Mr. S. Srinivasa Iyengar** (Madras City: Non-Muhammadan Urban): Mr. President, I wish to associate myself with what my friend, Mr. Jayakar has said on this question. I should however like to point out that the present practice causes a considerable amount of heart-burning, and unnecessary litigation amongst members of the Hindu joint family, and section 14 of the Income-tax Act causes an endless trouble, because it says that the tax shall not be payable by an assessee in respect of any sum which he receives as a member of an undivided family. The managing member may or may not pay, but all the same, I think when there is separate assessment also in respect of separate property, individual members do not escape income-tax as they ought to escape income-tax except when the tax is shown to be properly levied. What happens is this. If a man has got any income from the joint family income, if he belongs to a well-to-do family, he has got to pay tax twice over. That is what generally happens. It is impossible in the case of many of these families

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to keep correct accounts, and the practice which my friend Mr. Thakur Das Bhargava wants to introduce, I think, will have a very wholesome effect of compelling members of Hindu joint families to keep proper and regular accounts; it will also compel various coparceners in the family to get their incomes due on their shares from the managing member. A great deal of misunderstanding is due to the present practice. I do not wish to go into the question whether by this the thin end of social reform is sought to be introduced. I think my Honourable friend the Law Member took a very extraordinary view of this question. I think he was not prepared to do really anything whatever. I do not agree with him that in Bengal there are no *Mitakshara* families. Even there there must be an appreciable number of families governed by the *Mitakshara* law, in which the family is a unit . . . . .

**The Honourable Sir Brojendra Mitter:** My friend will pardon me. When I said Bengal, I was referring to the Bengal school of Hindu Law.

**Mr. S. Srinivasa Iyengar:** I stand corrected. I refer to the geographical Bengal. I submit, Sir, it is not proposed to effect any revolutionary change in Hindu society by this amendment. I must join issue on that question. How is the Income-tax Act going to effect a revolutionary change in Hindu society? If my Honourable friend concedes that the Income-tax Act has introduced, or will introduce, any revolutionary change in Hindu society, then the sooner that Act is abolished the better. This amendment does not seek to make any revolutionary change in Hindu society. There is no need to take too tragic a view of it, that if you accept this amendment, the whole Hindu society will be jeopardised. It only says what is the natural thing to do. The natural person must be the juristic person. There is no necessity to make this joint family a juristic person, a fictitious person, for the purposes of the Income-tax Act. I think amendments have been made even in the case of firms for the purpose of disintegrating the firms and making individual members of the firms liable in certain classes of cases. When that is the case, it seems to me to be a reactionary procedure to go and insist that families should be treated as legal persons assessable to income-tax, as individual assesseees, with all the difficulties that must exist, with all the stimulus to litigation, controversy, family disputes and necessity for partitions on account of these things. I have known of cases in which I have appeared in which a member of a joint family claimed that the joint family has been divided and he has paid income-tax in his own name for the purpose of showing that the family is divided. No doubt, the public may get some benefit in that case; but there is no reason why that procedure should be allowed to continue. The right and wholesome course is undoubtedly to tax the individuals, and not the family, which is not a corporation. Almost every member may have, in these days, if he makes any extra income, a separate property, and it is only right that the income which he gets from the joint family property should be tacked on to the income which he earns from his separate earnings, and both of them should be regarded as his own income and the exemptions to which he is entitled under the Indian Income-tax Act should be open to him. By this method of clubbing the incomes of individuals I think the hardships which my Honourable friend Mr. Jayakar pointed out undoubtedly exist.

For these reasons, while I should have preferred perhaps that the words should be "that such member would have received or would be entitled to receive", I think the amendment as it stands correctly brings out the intention of the Mover of the amendment. I am in hearty agreement with this amendment, and I hope that Members of this House, who feel that this amendment has got anything to do with Hindu society will give an ordinary Hindu person like myself the credit of imagining that my society is not going to be revolutionised. I still wear *khadi* and I still propose to remain a Hindu. I do not think that the society is at all revolutionised, and I certainly question the startling statement which my Honourable friend the Law Member chose to make on this occasion.

(At this stage Mr. M. K. Acharya stood up in his place.)

**Mr. President:** The Government are not in a hurry it seems.

**Mr. M. K. Acharya** (South Arcot *cum* Chingleput: Non-Muhammadan Rural): But for the provocative speech of my Honourable friend, Mr. Jayakar, which has brought me on to my feet, I should have been tempted to take just an ordinary man's common sense point of view, and I should have been tempted to support the amendment brought forward by my Honourable friend Mr. Bhargava. If, however, I am now put on my guard, if I am now rather tempted to look more closely into the effects of the amendment upon Hindu society as a whole, I think it was due, as I have said, to the remarks that fell from Mr. Jayakar's lips. . . .

**Mr. M. R. Jayakar:** They are my personal views.

**Mr. M. K. Acharya:** He told us, and probably he is more right now than on many other occasions, that this amendment will have the effect of bringing about a complete disintegration of Hindu society. That was his personal desire, and he said that the object of this amendment would be that. Otherwise I do not believe that any of us thought about it so very seriously. It may be, of course, that Mr. Jayakar is projecting his social reforming enthusiasm into the whole matter. Whatever it is, if that is likely to be the consequence of accepting this amendment, namely, hastening the disintegration that is coming upon Hindu society,—we may perhaps have two views upon that question. There may be some who will like, and greatly like it, and will do their best to promote it. There may be others who may hesitate, for I believe, in this world, there is no rose without a thorn. If the joint family system has certain disadvantages, it certainly had in the old days, and even now it has certain advantages also. Individualism has certain advantages; it has a great many disadvantages also. Therefore, I am sorry that this unnecessary side-question of the effect of the amendment on the merit or the demerit of the Hindu joint family system should have been raised in a subsidiary manner. In fact, Mr. Jayakar stated that this Legislature should help us as far as it can towards the disintegration, towards the destruction of old Hindu traditions and things of that kind. To that portion of his speech and to that aspect of anything that we might do in this House I should certainly take the strongest objection. I am not pleading for a moment that everything is right or so right in the Hindu society that we cannot have any reform. But certainly this House is not the place, this House is not the body that ought to interfere and hasten social reform either directly or

.. [Mr. M. K. Acharya.]

indirectly. I would like therefore to subscribe to what I may call the straight common sense view taken by my Honourable friend, Mr. Srinivasa Iyengar. There are inconveniences, and if members of joint families are being put to trouble by the working of the Income-tax Act, let us by all means remove them. But for God's sake don't put into our heads these confusing ideas whether or not the old Hindu family system should be disintegrated all at once before the end of 31st December, 1929. . . . .

**Mr. M. B. Jayakar:** Possibly my Honourable friend did not hear me all right at that distance. All that I said was that this House should do nothing by way of legislation which will interfere with the process of slow disintegration which is going on slowly outside.

**Mr. M. K. Acharya:** I took only these words. I thought he used the words "the disintegration of Hindu society should be helped". However, I am glad, and perhaps on reflection he would like to use more cautious language. . . . .

**Mr. President:** Order, order. You must accept the Honourable Member's statement.

**Mr. M. K. Acharya:** I accept it, Sir, but even to that cautious statement I would only say that it might as well have not been made here. I only take this point of view, that there are difficulties and inconveniences felt by members of the Hindu joint family; thus when all their individual incomes are added together for the purpose of income-tax they have to pay the tax, whereas otherwise they would not be liable to be taxed under the Income-tax Act at all. If that is all that this amendment seeks to remedy, I should like to support it; but if there are going to be consequences which will bring about, however, indirectly a speedy disintegration of the Hindu society,—if that is going to be an indirect result of this amendment, I certainly would loathe to vote for it. If I at all vote for the amendment, it shall not be to bring about a disintegration of the Hindu society but it shall be merely to remove certain difficulties and inconveniences felt in the working of the Income-tax Act.

**Mr. F. W. Allison (Bombay: Nominated Official):** I move that the question be now put.

**Mr. President:** The question is that the question be now put.

The motion was adopted.

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

(The Honourable Sir George Schuster stood up.)

**Mr. President:** The Honourable Member is not entitled to a reply on an amendment. I thought the Law Member had represented the Government.

**The Honourable Sir George Schuster:** I have not spoken yet on this motion and I think I am entitled to a reply.

**Mr. President:** I am very sorry. The Honourable Member is late.

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

"That to sub-clause (3) of clause 5 of the Bill the following proviso be added:

'Provided that in the case of the Hindu undivided family each member of such family shall be assessed separately and his total income shall be deemed to be an income to which such member would have been entitled if such member were not joint.'

The Assembly divided:

AYES—44.

Abdul Matin Chaudhury, Maulvi.  
 Acharya, Mr. M. K.  
 Aney, Mr. M. S.  
 Belvi, Mr. D. V.  
 Bhargava, Pandit Thakur Das.  
 Birla, Mr. Ghanshyam Das.  
 Das, Mr. B.  
 Das, Pandit Nilakantha.  
 Dutt, Mr. Amar Nath.  
 Dutta, Mr. Srish Chandra.  
 Goswami, Mr. T. C.  
 Hans Raj, Lala.  
 Iyengar, Mr. A. Rangaswami.  
 Iyengar, Mr. S. Srinivasa.  
 Jayakar, Mr. M. R.  
 Jogiah, Mr. V. V.  
 Kartar Singh, Sardar.  
 Kelkar, Mr. N. C.  
 Kidwai, Mr. Rafi Ahmad.  
 Lahiri Chaudhury, Mr. D. K.  
 Lalehand Navarai, Mr.  
 Malaviya, Pandit Madan Mohan.  
 Mehta, Mr. Jannadas M.

Misra, Mr. Dwarka Prasad.  
 Mitra, Mr. B. C.  
 Moonje, Dr. B. S.  
 Mukhtar Singh, Mr.  
 Munshi, Mr. Jehangir K.  
 Naidu, Mr. B. P.  
 Neogy, Mr. K. C.  
 Purshotamdas Thakurdas, Sir.  
 Raag Behari Lal, Lala.  
 Rao, Mr. G. Sarvotham.  
 Roy, Mr. B. C.  
 Sarda, Rai Sahib Harbilas.  
 Sarfaraz Hussain Khan, Khan Bahadur.  
 Siddiqi, Mr. Abdul Qadir.  
 Singh, Mr. Gaya Prasad.  
 Singh, Mr. Narayan Prasad.  
 Singh, Mr. Ram Narayan.  
 Singh, Raja Raghunandan Prasad.  
 Sinha, Kumar Ganganand.  
 Sinha, Mr. Siddheswar Prasad.  
 Tirloki Nath, Lala.

NOES—51.

Abdoola Haroon, Haji.  
 Abdul Aziz, Khan Bahadur Mian.  
 Abdullah Haji Kasim, Khan Bahadur Haji.  
 Alexander, Mr. William.  
 Allison, Mr. F. W.  
 Anwar-ul-Azim, Mr.  
 Ashrafuddin Ahmed, Khan Bahadur Nawabzada Sayid.  
 Bajpai, Mr. G. S.  
 Bower, Mr. E. H. M.  
 Chatterjee, the Revd. J. C.  
 Coatman, Mr. J.  
 Cocke, Sir Hugh.  
 Cochrane, Mr. W. A.  
 Crawford, Colonel J. D.  
 Crerar, The Honourable Mr. J.  
 Dalal, Sardar Sir Bomanji.  
 French, Mr. J. C.  
 Gavin-Jones, Mr. T.  
 Ghazanfar Ali Khan, Mr.  
 Ghuznavi, Mr. A. H.  
 Gidney, Lieut.-Colonel H. A. J.  
 Hira Singh, Brar, Sardar Bahadur, Honorary Captain.  
 Keane, Mr. M.  
 Lall, Mr. S.  
 Lamb, Mr. W. S.  
 Lindsay, Sir Darcy.

Mitra, The Honourable Sir Bhupendra Nath.  
 Mitter, The Honourable Sir Brojendra.  
 Mohammad Ismail Khan, Haji Chaudhury.  
 Mukharji, Rai Bahadur A. K.  
 Mukherjee, Mr. S. C.  
 Rahimtulla, Mr. Fazal Ibrahim.  
 Rainy, The Honourable Sir George.  
 Rajan Bakhsh Shah, Khan Bahadur Makhdum Syed.  
 Rao, Mr. V. Panduranga.  
 Rau, Mr. H. Shankar.  
 Rau, Mr. P. R.  
 Rogers, Mr. P. G.  
 Roy, Mr. K. C.  
 Schuster, The Honourable Sir George.  
 Shah Nawaz, Mian Mohammad.  
 Shillidy, Mr. J. A.  
 Simpson, Sir James.  
 Singh, Rai Bahadur S. N.  
 Stevenson, Mr. H. I.  
 Sykes, Mr. E. F.  
 Webb, Mr. M.  
 Yakub, Maulvi Muhammad.  
 Yamin Khat., Mr. Muhammad.  
 Young, Mr. G. M.  
 Zulfiqar Ali Khan, Navab Sir.

The motion was negatived.



**Mr. President:** The question is that clause 5 stand part of the Bill.

The motion was adopted.

Clause 5 was added to the Bill.

**Mr. President:** The question is that clause 6 stand part of the Bill.

**Colonel J. D. Crawford (Bengal: European):** I wish to bring one small point before the House and I trust that the Honourable the Finance Member will give it his careful consideration. The increase of petrol tax from 4 annas to 6 annas is for the specific purpose of road development. It has been my intention to move an amendment to the effect that petrol used solely for aviation purposes should get a rebate of two annas but I recognised that the issue was not a live issue at the moment and that the Finance Member would need a certain amount of time to bring in the necessary administrative measures. I trust that he will give his sympathetic consideration to this point before introducing the Finance Bill next year.

**The Honourable Sir George Schuster:** Sir, I have already considered the question raised by my Honourable and gallant friend, and one suggestion has been, as he himself indicated, that petrol used for aviation purposes should be exempted from this additional tax. I have been into that question and I think the administrative difficulties of making such a special exemption would be almost insuperable. I fully recognise that a tax that is intended to be levied on the users of roads, for the improvement of roads, cannot fairly be levied on people who fly through the air. Therefore our intention is that, if we are to observe principles of equity in this matter, our action should take the form of ascertaining roughly what is the amount of the tax on petrol used for aviation and of using that for purposes of encouraging the development of aviation, on exactly the same principle as we are using the tax on petrol used by cars and lorries that use roads, for the special improvement of roads. I think that should meet the point made by my Honourable and gallant friend, and I give an undertaking that we will consider, in the course of this year, how to give effect to that principle.

**Mr. President:** The question is that clause 6 stand part of the Bill.

The motion was adopted.

Clause 6 was added to the Bill.

**Mr. President:** The Assembly, according to the original programme, was expected to meet on the 26th, but I have received a representation from a large number of Members of the Hindu community that the 26th is their holiday, and I have ascertained that that day is also a Gazetted holiday in the province in which we are holding the session. Under the circumstances I have decided to accept the request of the Honourable Members and not to sit on the 26th.

The Assembly then adjourned till Eleven of the Clock on Wednesday, the 27th March, 1929.