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THE
LEGISLATIVE ASSEMBLY DEBATES
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Volume I, 1930

(20th January to 24th February, 1930)

SIXTH SESSION
OF THE
THIRD LEGISLATIVE ASSEMBLY, 1930

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Legislative Assembly.

President :

THE HONOURABLE MR V. J. PATEL.

Deputy President :

MAULVI MUHAMMAD YAKUB, M.L.A.

Panel of Chairmen :

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MR. M. A. JINNAH, M.L.A.

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

SIR ZULFIQAR ALI KHAN, KT., C.S.I., M.L.A.

Secretary :

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

Assistant of the Secretary :

RAI SAHIB D. DUTT.

Marshal :

CAPTAIN SURAJ SINGH BAHADUR, I.O.M.

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LEGISLATIVE ASSEMBLY.

Tuesday, 18th February, 1930.

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

THE INDIAN INCOME-TAX (AMENDMENT) BILL.

The Honourable Sir George Schuster (Finance Member): Sir, I move for leave to introduce a Bill further to amend the Indian Income-tax Act, 1922, for a certain purpose.

I feel that perhaps I owe this House an apology for the almost weekly introduction of a new Income-tax Amendment Bill, but I hope that, at least in this case, they will excuse me, because this particular Bill is designed to give effect to an undertaking which I gave in this House and to meet a point which was raised on behalf of various commercial interests, particularly by the Associated Chambers of Commerce. I may perhaps be permitted to explain very shortly what the purpose of this Bill is and the reasons why we are taking action in this way. It was decided by the Madras High Court in September, 1927, that remuneration, commission, bonuses, *etc.*, paid to an employee could not be allowed as a business expense in calculating the income of the employer if such remuneration was based on the profits of the business. It was brought to the notice of the Government that the effect of this ruling was that such remuneration was liable to be taxed both in the hands of the employer paying it and in the hands of the employee receiving it. The High Court held that it could not be treated as a business expense of the employer and it was obviously income in the hands of the employee. A notification was therefore issued in March, 1928, under section 60 of the Indian Income-tax Act, exempting such sums from taxation a second time in the hands of the employee if they had been subjected to tax in the hands of the employer. As a result of a question asked in the Legislative Assembly during the Delhi Session of 1929 by my Honourable friend, Sir Hugh Cocks, the Government of India examined the question again and undertook to issue orders that, where an employee received bonus or commission on profits in virtue of a contract or agreement regarding the terms of his employment, such bonus or commission should be allowed as a business expense in assessing the employer, subject to such safeguards as might be found necessary to prevent abuse of the concession, where the relations between the employer and the employee were such as to render such abuse possible. The business community were not satisfied with this decision, and in particular the Burma Chamber of Commerce urged that no distinction should be drawn as we had proposed between bonus or commission based on a contract and bonus or commission not based on a contract. A resolution to the same effect was passed at the meeting of the Associated Chambers of Commerce in Bombay in December, 1929.

[Sir George Schuster.]

I had already decided that these objections raised to the earlier proposal were reasonable, and I thought it was reasonable to allow as a business expense all payments of bonus or commission, whether contractual or otherwise, provided that they satisfied certain conditions, that is to say, provided that the person remunerated was really an employee, and that the bonus or commission was really paid for services rendered and was of a reasonable amount, both with reference to pay of the employee, the conditions of his employment and the profits of the business of the year in question, and having regard to the general practice in similar businesses. We proposed to give effect to this by means of a notification under section 60 of the Indian Income-tax Act, but the Legislative Department held that such a notification would not fall within the scope of the section and that the exemption could only be granted by legislation. It is therefore proposed to secure the object in view by amending section 10 of the Indian Income-tax Act by an appropriate addition relating to the expenditure in question and embodying the safeguards which I have mentioned. Sir, I move.

(Mr. Vidya Sagar Pandya rose in his place.)

Mr. President: Does the Honourable Member wish to oppose? This is only the introduction stage.

Mr. Vidya Sagar Pandya (Madras: Indian Commerce): I wish to obtain some information.

Mr. President: There are other stages to the Bill when the Honourable Member will have full opportunity.

The motion was adopted.

The Honourable Sir George Schuster: Sir, I introduce the Bill.

THE INSOLVENCY LAW (AMENDMENT) BILL.

The Honourable Sir Brojendra Mitter (Law Member): Sir, I move for leave to introduce a Bill to amend the law relating to insolvency for certain purposes. I shall shortly state the purposes of the Bill. They are three. First, we are providing for the appointment of Deputy Official Assignees in the High Courts in view of increased work, particularly in Calcutta and Bombay. Secondly, we are proposing to empower the High Courts to stay or annul insolvency proceedings in subordinate courts. This power wanted by the Calcutta High Court and all the other High Courts support the claim. The third purpose is the settlement of a conflict as to the *terminus a quo* for the calculation of the period of two years in case of avoidance of voluntary transfers. The better opinion is that the *terminus a quo* should be the date of the presentation of the petition and not the date of the order of adjudication. We are proposing to give effect to that opinion. These are the purposes of the Bill. Sir, I move.

The motion was adopted.

The Honourable Sir Brojendra Mitter: Sir, I introduce the Bill.

THE INDIAN TARIFF (AMENDMENT) BILL.

The Honourable Sir George Rainy (Member for Commerce and Railways): Sir, I move that the Bill further to amend the Indian Tariff Act, 1894, for certain purposes, be referred to a Select Committee consisting of the Honourable the Law Member, Mr. K. C. Neogy, Mr. B. Das, Sir Purshotandas Thakurdas, Mr. Anwar-ul-Azim, Mr. W. Alexander, Mr. H. P. Mody, Mr. G. W. Chambers and the Mover, with instructions to report on or before the 27th February, 1930, and that the number of members whose presence shall be necessary to constitute a meeting of the Committee shall be four.

Sir, I explained when I introduced this Bill that it dealt with a number of comparatively minor changes in the tariff schedule. One of these changes, which I singled out for special notice on that occasion, was the proposal to remove the duty on barks for tanning. That is a proposal which is of some importance and it gives effect to the expressed desire of the tanning industry which has been pressed upon Government on more than one occasion. For the rest, it is hardly possible to attempt at this stage to give an account of the various changes which are proposed, because some of them at any rate are so minute or so technical that they hardly admit of detailed exposition in a speech. I might however mention three or four of the proposals covered by this Bill. One of them relates to the duty on saccharine. Our attention was drawn to the fact that it might be possible to evade the duty on saccharine by importing substances from which saccharine could be made with comparative ease after importation into India, and we have taken the opportunity to make these substances subject to the higher rate of duty. In doing so, we are following the practice which has already been introduced in the United Kingdom.

There are also two or three proposals in the Bill to remove the duty from agricultural appliances and dairy and poultry farming appliances. These merely give effect to what has for long been the established policy of the Government of India as regards such matters.

Finally, I would refer to the proposal to make all domestic refrigerators subject to the 15 per cent. duty. As the law stands at present, some domestic refrigerators pay duty and some are exempt from duty, because they come under the definition of machinery. Now, the object of allowing the free importation of machinery into India was to encourage the importation of articles representing fixed capital employed in production industries. Quite clearly, domestic refrigerators do not fall within that class, and, since some of them already have to pay duty, it was thought reasonable and equitable that all should be subjected to the same rate of duty.

I do not think that I need enlarge further upon the provisions of this Bill, but naturally all the specific proposals made in it will be subjected to close examination by the Select Committee.

Sir, I move.

The motion was adopted.

THE STEEL INDUSTRY (PROTECTION) BILL.

The Honourable Sir George Rainy (Member for Commerce and Railways): Sir, I move that the Bill to amend the law relating to the fostering and development of the steel industry in British India, for certain purposes,

[Sir George Rainy.]

be referred to a Select Committee consisting of the Honourable the Law Member, Mr. K. C. Neogy, Mr. B. Das, Sir Purshotamdas Thakurdas, Mr. Anwar-ul-Azim, Mr. H. P. Mody, Mr. W. Alexander, Mr. G. W. Chambers and the Mover with instructions to report on or before the 27th February 1930, and that the number of members whose presence shall be necessary to constitute a meeting of the Committee shall be four.

As I explained, when I introduced the Bill, it is intended to put right two defects which have come to notice in the law relating to the protection of the steel industry in British India. In the first place, there is the question of tie-bars. The function of the tie-bar in every case is to maintain the distance between the two rails on a railway line. It is for that purpose that it exists. The commonest case is when cast-iron sleepers are used. These consist of two pots or plates on which the rail rests and these two pots or plates are connected by a steel tie-bar. Again, wherever there are points on the railway, where trains can be moved from one line to the other, there is a moveable rail which is known as a "switch" and these switches are invariably connected together in pairs by steel tie-bars. Finally, it is not a regular thing but it happens occasionally, where there are stiff curves to be negotiated, the rails themselves are directly connected up by tie-bars, so that they may be kept in alignment. Now, the intention of the Legislature—I do not think there is any doubt about that—when the Act of 1927 was passed was that all these tie-bars should be subject to the protective duty. That was so under the Act of 1924, and it is quite clear from the Report of the Tariff Board that they did not intend to propose any change in that respect. Unfortunately, as the entry in the Schedule was actually worded in the Act of 1927, full effect was not given to that intention, and it has been held by the revenue authorities that, whereas the tie-bars which connect up a pair of switches or a pair of rails directly are subject to the duty, tie-bars which connect up the two plates of a cast-iron sleeper are not subject to the duty. It seems to the Government of India necessary that that mistake should be corrected and therefore provision is made accordingly in the Bill.

The second question is the duty on steel bars. As the law now stands, round bars less than half an inch in diameter and square bars the side of which is less than half an inch are exempt from the protective duty. This decision was deliberately taken on the ground that the half inch bar was the smallest size of a bar made in India, and that it would serve no purpose to impose a protective duty on the classes of materials which were not made in India and where consequently there was nothing to protect. Now, in October last, the Tata Iron and Steel Company approached the Government of India on this question. What they said was this that, whereas the next standard size below half an inch was $7/16$ ths of an inch, it had come to notice that during the last two years there had been substantial and increasing imports of bars which were described as $15/32$ nds of an inch or $31/64$ ths of an inch. They explained that these bars could be used for the same purposes as the half inch bars which they made and that owing to the fact that the imported bars of these intermediate sizes were not subject to the protective duty, they were finding it very difficult to sell their half inch bars. Before that, the attention of Government had already been drawn to the matter by the Collector of Customs at Karachi, and for some time past continuous records had been maintained of the importation of these particular sizes. I find that, whereas in July and August, 1928, the

imports of these sizes in all the ports came to something less than 400 tons a month, in November and December, 1928, and January, 1929, we got over 1,000 tons a month and in August and September of last year the imports amounted to over 2,000 tons a month. It became evident that here was a loophole in the law through which steel bars, which definitely competed with the Indian product, were entering India at the ordinary revenue duty of 10 per cent. and not subject to the protective duty. Naturally, the merchants were perfectly entitled—no one has any right to complain of their conduct so long as they complied with the law—to import these bars. But it seemed to the Government of India that here was a case, where a defect in the law, required to be corrected, and that these bars of 15/32nds of an inch or 31/64ths of an inch diameter should be made subject to the protective duty so that the protection which the Legislature intended to give to the steel industry should be fully effective. These are the only two objects of the Bill, and it is unnecessary, I think, that I should enlarge upon them further.

Mr. B. Das (Orissa Division: Non-Muhammadian): Sir, I welcome the protective duty levied on the tie-bars. I would only ask the Honourable Member to see that people importing large quantities of similar sections of steel tie-bars, for other purposes do not come under the protective tariff. Of course, I know there are two firms in Jamshepur, the Tatas and the Tatanagar Foundry Company, who manufacture large quantities of cast-iron sleepers, and it is necessary that they should also get tie-bars under this protective tariff, so that they can compete with the imported cast-iron sleepers. That would avoid competition, and I do hope the Railways in future will buy all cast-iron sleepers of Indian origin.

Sir, I will make a few observations regarding the second part of the protective duty on iron rods. I do not know, and the Honourable the Commerce Member has not told us, whether the Tatas manufacture in large quantities half-inch iron bars so as to meet the demand of the Indian market. If Continental and British manufacturers are manufacturing just the size smaller than half-inch rods, *i.e.*, 15/32nds inch and 31/64ths inch sizes to meet the demands of the large numbers of consumers in India, I think such sections ought not to be subject to this protective duty. I have received wires from the Bombay Iron Merchants' Association, which strongly protests against this further encroachment on the trade. From what I know, I can say of these small sections that they are used all over the country for domestic purposes, for windows, doors and for other purposes in private dwelling houses. If the Government and the Public Works Department require half-inch iron rods, they can always buy them from the Tatas and use them for their purposes according to standard specifications. But from what I know of the Tatas, they have very little surplus of half-inch rods which they can supply all over the country. Taking my own town, I have very seldom seen half-inch rods of the Tatas in my town of Cuttack. When such is the case, why are the Tatas coming to the Government for further protection when they themselves cannot supply the total requirements of the market? I know that the imports of 15/32 and 31/64 of an inch iron rods have increased, but they may have increased owing to the larger requirements of the ordinary users, who are now using these rods in their buildings instead of the costly half-inch rods. So my submission is that this protective duty is sought to be levied, not to benefit the public, but to fill the coffers of my Honourable friend Sir George

[Mr. B. Das.]

Schuster, the Finance Member. The protection which is being given does not help in any way the steel manufacturers, that is the Tatas, because they have done very little to capture the Indian market in this section or in other sections which they manufacture. I do not know if the Honourable Member has received any telegrams from the Calcutta Iron Merchants' Association, but I believe they will have the same tale to tell as the Bombay Iron Merchants' Association have. I received a letter from the Secretary of the Bombay Iron Merchants' Association last evening where he says that they are willing to send a representative to appear before the Select Committee if the Honourable the Commerce Member will be so inclined to hear the other side of the question. I submit that, before any protective tariff duty is levied, the Government will have to inquire whether it in any way affects the large requirements of the Government, in the Railways and the Public Works Department, and if it does not, and if the total manufacture of the Tatas does not meet the requirements of the Indian markets, then I submit these two sections should not be brought under the protective tariff. It tells hardly on private users who usually do not stick to standard sections, and at the same time it gives no protection to the steel manufacturer—the Tatas.

The Honourable Sir George Rainy: I have only one or two words to say in reply to what has fallen from my Honourable friend, Mr. B. Das. I should like to make it plain that it is not a question of giving additional protection, but merely taking steps to make effective the protection which the Legislature intended to give in 1927. Mr. Das suggested that the Tatas might be unable to meet the needs of the Indian markets in respect of these small size bars, and he said that he very seldom saw, in his own town, iron rods—I think he meant steel bars—manufactured by the Tata Iron and Steel Company, on sale. I have got two things to say about that. In the first place, the imports of these intermediate size bars between 7/16 inch and half-inch is now approaching the figure of 20,000 tons a year, and they are not subject to protective duty. That, of itself, will serve to explain why the half-inch bars of the Tatas are not on sale.

The second thing I should like to point out is that the output of steel by the Tatas is steadily increasing, and it becomes more and more important that they should have a full outlet for all the steel they can make. At earlier stages, they might be able to sell their full output within a limited range of products, but as their output increases, it becomes more and more necessary for them to find an outlet for all the different sections which they are in a position to roll. If this were a proposal to extend the protection which was intended to be given in 1927, then I think there might be something in what the Honourable Member urged, but that is not so. We are merely making effective what was actually sanctioned by the Legislature in 1927. I do not think, Sir, I need enlarge upon the matter any further.

Mr. President: The question is:

“That the Bill to amend the law relating to the fostering and development of the steel industry in British India, for certain purposes, be referred to a Select Committee consisting of the Honourable the Law Member, Mr. K. C. Neogy, Mr. B. Das, Sir Purshotamdas Thakurdas, Mr. Anwar-ul-Azim, Mr. W. Alexander, Mr. H. P. Mody, Mr. G. W. Chambers and the Mover, with instructions to report on or before the 27th February, 1930, and that the number of members whose presence shall be necessary to constitute a meeting of the Committee shall be four.”

The motion was adopted.

THE INDIAN LAC CESS (AMENDMENT) BILL.

The Honourable Sir George Rainy (Member for Commerce and Railways): Sir, I beg to move that the Bill to provide for the creation of a fund for the improvement and development of the cultivation, manufacture and marketing of Indian lac, be referred to a Select Committee consisting of the Honourable the Law Member, Dr. B. S. Moonje, Mr. Gaya Prasad Singh, Mr. A. Q. Siddiqi, Mr. Yamin Khan, Sir Darcy Lindsay, Mr. H. P. Mody, Mr. G. W. Chambers and the Mover, and that the number of members whose presence shall be necessary to constitute a meeting of the Committee shall be four.

The present Lac Cess Act, Mr. President, was passed by the Legislature in the year 1921. It imposed a small cess on exports of lac, and the proceeds of that cess were to be spent on measures to promote improved methods of cultivation and manufacture. The administration of the cess was entrusted to the Lac Association, a registered society with its headquarters in Calcutta, for the membership of which any firm or individual directly connected with the lac trade was eligible. That would cover cultivators, manufacturers, shippers, dealers or brokers. The constitution of the Committee of the Association which actually controlled the expenditure of the cess was as follows: two Indian manufacturers, two Indian brokers, two Calcutta shippers, one European manufacturer and one European broker. That Act was originally to remain in force for a period of five years up to 1926, but power was given to the Government of India to extend its application for further periods of five years on the recommendation of the Association. It was actually extended in 1926, and the question of its further continuance would, in the ordinary course, have come up in 1931. What has actually been done by the Association in order to carry out the objects of the Act is to establish at Nankum near Ranchi a Research Institute, and at that Institute a great deal of valuable work has already been done under the very able direction of Mrs. Norris, the Director, and especially in the way of the discovery of suitable host trees for the lac insect, the cultivation of the best types of lac and the prevention of parasites that destroy the lac. Up till now, I think it would be true to say that it is the cultivation of lac which has received most attention, but improved methods of manufacture have also received attention and I think there is a growing sense on the part of those connected with the trade that that is becoming increasingly important. The proceeds of the cess amount to about two lakhs a year.

Now, during the course of its tours in India the question of the Lac Research Institute attracted the attention of the Royal Commission on Agriculture, and in a paragraph of their Report they drew attention to the fact that in the Indian Central Cotton Committee, which is in some respects an analogous body, there was a much wider representation of interests, and they recommended that the Lac Committee should be reconstituted and strengthened by the addition of nominees of the Government of India, the Government of Bihar and Orissa and an official to represent the cultivators. I think the actual officials they suggested were the Imperial Entomologist, the Conservator of Forests in Bihar and Orissa and the Commissioner of Chota Nagpur. These proposals of the Royal Commission did not at once find acceptance, and there was a good deal of correspondence between the Government of India and the Government of Bihar and

[Sir George Rainy.]

Orissa and the Lac Association on the subject, because this is obviously a matter in which it is hardly possible to move at all unless we can move with general approval and consent. However, in August last the matter was brought to a head by a letter which we received from the Indian Lac Association, and I should like to quote certain passages from that letter. They said:

"The Committee have felt for some time past that they are not in a position to control effectually and to the best advantage to future conduct of research in the lac industry. The Association has now reached a stage beyond which the trade is unable without assistance to guide it. The Committee find that they have neither the knowledge nor the practical experience on which to criticise effectively the various schemes of research submitted to them; nor have they at their disposal the time which the work of the Association demands. Particularly do the Committee feel their inability to carry the results of the research home to the cultivator, and on this point they are bound to say that they realise that, until the methods of the cultivator are improved, it is not possible to speak of actual progress. This is also the point of view of the Royal Commission on Agriculture, whose opinion the trade largely shares. The Association must be reconstituted and strengthened if it is to attain the objects for which it was formed."

They then went on to say that there were certain difficulties about re-constituting the Association and they finally said that they feel:

"that it is only proper to indicate to the Government of India that the industry is unlikely to recommend a continuance of the Act in its present form after 1931."

On the other hand the trade would not, they thought, be averse to the continuance of the cess with effect from 1932, on the understanding that the funds thereby made available were utilised as effectively as possible to attain the objects in view, namely, the improvement of the quality of lac at present produced and the extension of cultivation for the ryot. They therefore urged the Government of India to take early steps for the re-organisation of the whole system. That made it clear to the Government of India that it was necessary to take steps to put things on a more permanent and a more satisfactory footing. We are all indebted to the Committee of the Lac Association for the very valuable work it has already done, but when that Association expressed the view that things had reached a stage when they were no longer able to carry on the work effectually, then clearly the obligation rested on the Government of India to endeavour to provide for it otherwise.

This question of research in the lac industry is becoming of vital importance, because the competition of synthetic substitutes for lac is becoming keener and keener every year, and if the Indian lac is to maintain the position it has held in the past, then undoubtedly there will have to be improvements and in particular the question will have to be considered whether arrangements cannot be made for the standardisation of lac. One of the complaints of the manufacturers abroad about Indian lac is that it is unequal in quality, whereas the synthetic product, which in other respects is not so good has this advantage that the manufacturers know exactly what they are getting. It is for that reason that it is important that the Committee should be remodelled on a satisfactory basis, so that research work can be carried on effectively. What we did was that we drafted a Bill which was in all essentials identical with the Bill now before the House. We circulated it to the Local Governments concerned, and obtained their opinions, and in principle it was accepted by all, the only suggestions for amendments made being on matters of detail.

I hope the House will accept the principle of the Bill. Its provisions are very largely modelled on those of the Cotton Cess Act, and although there are a good many clauses in the Bill, I do not think there is anything of great novelty in them. The only important change of importance is this, that among the objects on which the cess may be spent, in addition to cultivation and manufacture, the Bill now includes also improvements in the methods of marketing. That may be an important matter to the interests of the industry.

I hope that what I have said, Mr. President, will serve to explain to the House what the object of the Bill is and I hope that it will be a Bill which will be generally accepted and passed with general approval.

The motion was adopted.

ELECTION TO THE GOVERNING BODY OF THE INDIAN RESEARCH FUND ASSOCIATION.

Sir Frank Noyce (Secretary, Department of Education, Health and Lands): Sir, I move that this Assembly do proceed to elect, in such manner as the Honourable the President may direct, two Members to sit on the Governing Body of the Indian Research Fund Association.

Sir, in bringing forward this motion, I do not think, I need do more than repeat to the House the assurance I gave it on the 8th February that the motion does not in any way prejudice the question of the ultimate constitution of the Governing Body of the Indian Research Fund Association. As I explained on that occasion, it is the intention of the Government to refer that with two other important questions to the Conference which they will summon in due course. In the meantime, they wish to take this, which is the earliest opportunity they have had since they decided to reconstitute and very considerably enlarge the Governing Body, of associating this House with its activities. Sir, I move.

The motion was adopted.

ELECTION OF MEMBERS FOR THE STANDING FINANCE COMMITTEE FOR RAILWAYS.

The Honourable Sir George Rainy (Member for Commerce and Railways): Sir, I move that this Assembly do proceed to elect in such manner as may be approved by the Honourable the President, eleven Members from the Assembly who shall be required to serve on the Standing Finance Committee for Railways, as provided for in clause 6 of the Resolution adopted by the Legislative Assembly on the 20th September, 1924, on the subject of the separation of Railway Finance.

The motion was adopted.

ELECTION OF A PANEL FOR THE CENTRAL ADVISORY COUNCIL FOR RAILWAYS.

The Honourable Sir George Rainy (Member for Commerce and Railways): Sir, I move that this Assembly do proceed to elect in such manner as may be approved by the Honourable the President, a panel consisting of eight Members, from which six shall be selected to serve on the Central Advisory Council for Railways, as provided for in clause 6 of the Resolution adopted by the Legislative Assembly on the 20th September, 1924, on the subject of the separation of Railway Finance.

The motion was adopted.

DEMANDS FOR SUPPLEMENTARY GRANTS.

A.—Expenditure charged to Revenue.

CUSTOMS.

The Honourable Sir George Schuster (Finance Member): Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 4,64,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Customs'."

I have the usual somewhat large number of Demands for supplementary grants to move, and I do not propose to give any special explanations, in advance, of these Demands. They have all been considered fully by the Standing Finance Committee and full particulars have been supplied to Honourable Members. Sir, I move.

The motion was adopted.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 10,31,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Irrigation, Navigation, Embankment and Drainage Works'."

Mr. B. Das (Orissa Division: Non-Muhammadian): Sir, I will make a few observations on this particular Demand. This is a supplementary Demand for money required to repair the damages on account of floods in the North West Frontier Province. I congratulate the Government for taking speedy action and in adopting such measures as were required to repair the flood damages in the North West Frontier Province. Sir Frank Noyce, in reply to a question of mine, laid a statement on the table, which was a comprehensive statement, and an actual statement and was not understated. It is stated there that the loss of life during the last floods in the North West Frontier Province was 121 and the loss of property amounted to rupees one crore, ten lakhs and odd. Sir, I am one of those who have always maintained on the floor of this House that it is the Government's imperative function to try to prevent causes of floods and to render all help at the time of floods and thereafter by monetary help and by proper maintenance of

drainage of waterways and embankments thereof. I am glad that the Government took action in the North West Frontier Province, and I hope in future when we discuss such subjects on the floor of this House, they will exercise their prerogative of control over the Provincial Governments and see that they always bring forward correct statements of facts about flood damages, and do not issue wrong statements, as my Government of Bihar and Orissa did at the time of the Orissa floods.

Mr. President: The question is:

"That a supplementary sum not exceeding Rs. 10,31,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Irrigation, Navigation, Embankment and Drainage Works'."

The motion was adopted.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 9,00,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Indian Posts and Telegraphs Department'."

The motion was adopted.

INTEREST ON MISCELLANEOUS OBLIGATIONS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 11,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Interest on Miscellaneous Obligations'."

The motion was adopted.

LEGISLATIVE BODIES.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 40,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Legislative Bodies'."

Mr. M. K. Acharya (South Arcot *cum* Chingleput: Non-Muhammadan Rural): Sir, I had given notice of a motion for reducing this grant by Re. 1, but, as I understand that the matter which I wanted to discuss is likely to be solved satisfactorily in a day or two and that there is a prospect of its early solution, I do not propose to raise the question by means of a motion on a supplementary grant.

Mr. K. C. Neogy (Dacca Division: Non-Muhammadan Rural): Order, order. Is the Honourable Member at all in order, Sir, in proposing to raise a discussion on a subject that has nothing to do with this motion?

Mr. President: The Honourable Member has not moved.

Mr. B. Das: But the Honourable Member made certain observations which were uncalled for.

Mr. President: I desire to state in this connection that Honourable Members who feel aggrieved at the order of the Honourable the President, directing the Galleries to be closed, may make any representations they like to him, and I assure them that such representations will be fully considered by the President. Honourable Members are not entitled to raise a debate on it on the floor of the House in this way.

Mr. President: The question is:

"That a supplementary sum not exceeding Rs. 40,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Legislative Bodies'."

The motion was adopted.

FINANCE DEPARTMENT.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 11,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Finance Department'."

The motion was adopted.

DEPARTMENT OF INDUSTRIES AND LABOUR.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 11,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Department of Industries and Labour'."

The motion was adopted.

CENTRAL BOARD OF REVENUE.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 5,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Central Board of Revenue'."

The motion was adopted.

PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 25,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Payments to Provincial Governments on account of Administration of Agency Subjects'."

The motion was adopted.

AUDIT.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 2,43,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Audit'."

The motion was adopted.

POLICE.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 3,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Police'."

The motion was adopted.

PORTS AND PILOTAGE.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 18,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Ports and Pilotage'."

The motion was adopted.

SURVEY OF INDIA.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 1,97,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Survey of India'."

The motion was adopted.

METEOROLOGY.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 1,16,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Meteorology'."

The motion was adopted.

MINES.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 4,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Mines'."

The motion was adopted.

OTHER SCIENTIFIC DEPARTMENTS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 2,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Other Scientific Departments'."

The motion was adopted.

EDUCATION.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 41,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Education'."

Nawab Sir Sahibzada Abdul Qayyum (North West Frontier Province: Nominated Non-Official): Sir, I should like to avail myself of this opportunity and draw the attention of the Honourable the Finance Member to the conditions imposed by the Government of India on certain grants sanctioned by them for building purposes at the Islamia College, Peshawar in the North West Frontier Province. In view of the very heavy losses that the Province has suffered as the result of the recent floods and to which my friend, Mr. B. Das, has referred on a previous motion, the loss being over a crore of rupees in property and a couple of hundred lives, almost unbearable for a small province like ours. I trust that the Honourable the Finance Member will find it possible to relax the conditions imposed on the grants for the Islamia College, Peshawar, and will not be so exacting as his Department has so far been in that connection.

Mr. Muhammad Yamin Khan (United Provinces: Nominated Non-Official): Sir, I expected that this time the supplementary grant would be about a lakh of rupees for the Muslim University, as had
12 NOON. been promised by the Government last year during the budget time. That, as far as I remember, was the promise given by the Honourable the Finance Member.

Mr. President: Order, order; the Honourable Member cannot raise that question on this grant.

Mr. Muhammad Yamin Khan: My point is that this supplementary grant of Rs. 41,000 for the Aligarh Muslim University is insufficient. And I want to point that out to the Government that it ought to have been a lakh.

Mr. President: That is a general question of policy which can be discussed at the time of the main Budget.

The question is:

"That a supplementary sum not exceeding Rs. 41,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Education'."

The motion was adopted.

CIVIL VETERINARY SERVICES.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 81,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Civil Veterinary Services'."

The motion was adopted.

MISCELLANEOUS DEPARTMENTS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 41,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Miscellaneous Departments'."

The motion was adopted.

MINT.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 6,32,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Mint'."

The motion was adopted.

SUPERANNUATION ALLOWANCES AND PENSIONS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 9,75,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Superannuation Allowances and Pensions'."

The motion was adopted.

STATIONERY AND PRINTING.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 7,11,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Stationery and Printing'."

The motion was adopted.

MISCELLANEOUS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 3,93,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Miscellaneous'."

Munshi Iswar Saran (Lucknow Division: Non-Muhammadan Rural): Sir, I understand that this amount includes certain items of expense for the Indian Statutory Commission. I make this statement subject to correction. If I am wrong, I hope the Finance Member will correct me. When we turn to the pamphlet called "Supplementary Demands for Grants", which has been supplied to us, we find a very significant circumstance

[Munshi Iswar Saran.]

and it is this. While giving the details of the Special Commissions of Inquiry, the Royal Commission on Agriculture, the Royal Commission on Labour, and then "Other Commissions and Committees" are mentioned, but the Indian Statutory Commission has not been mentioned. I do not wish to suggest that this omission is deliberate; I should be very sorry to say that; but then the omission to mention the Indian Statutory Commission in the details in this pamphlet does give rise to an idea that, either there has been a conscious effort not to mention it, or that Government no longer attach any importance to this Commission. Be that as it may, what I find is this

Mr. President: Is it worth while raising this question now? It is flogging a dead horse.

Munshi Iswar Saran: No, Sir; I agree, it is not worth while raising the question of the Commission, but it is certainly worth while not to allow this sum to be granted without a protest. By turning to the proceedings of the Finance Committee, I am glad to find that the Indian Members, Mr. Amar Nath Dutt, Maulvi Sayyid Murtuza Saheb and Mr. Muhammad Ismail Khan, raised their protest against the expenditure in connection with the Statutory Commission. Sir, I accept your suggestion, more especially because the House is very thin at present and therefore I will not press for a division; but I do submit that we should not allow this sum to go unchallenged. Therefore I do lodge my protest against it.

Mr. Gaya Prasad Singh (Muzaffarpur cum Champaran: Non-Muhammadan): Sir, I should also like to add my word of protest to this supplementary Demand being granted by this House. This House has recorded its protest on more than one occasion, and recorded it in a most effective manner against the Statutory Commission, and any grant being made to it. Now, this thing has come up in a very guileless way, as has been pointed out by the previous speaker. The significance of this Demand has been attempted to be covered under the heading, "other commissions and committees". I should like my Honourable friend, the Finance Member, to tell this House as to why the words, "Indian Statutory Commission" have not been used. You have rightly pointed out, Sir, that this issue is a dead issue; it is like flogging a dead horse; but this House must record its protest and must not pay anything even for the burial of that dead horse. On more than one occasion

Dr. A. Suhrawardy (Burdwan and Presidency Divisions: Muhammadan Rural): The horse is very much alive and kicking.

Mr. Gaya Prasad Singh: In your personality that particular animal may be quite alive and kicking (Laughter); but so far as this House is concerned, our protest is already on record, and I therefore strongly object to any sum being granted for the purpose of this Statutory Commission, which has been boycotted by every honourable man inside the House and every honourable man outside the House.

The Honourable Sir George Schuster: Sir, I think there is some misapprehension in the minds of my Honourable friends who have just spoken; we are not dealing with the Budget now, or a complete account of the expenditure of the Government. We are only dealing with certain supplementary Demands. These details that are given in the pamphlet only purport to give information necessary to explain what supplementary

Demands are required. The point had not been brought to my notice beforehand, but I am quite certain that I am correct in stating that no supplementary Demand is required in connection with the Statutory Commission this year, and that is why it is not included in this list. I am quite at a loss to understand the reason of the protest which we have received.

Mr. President: The question is:

"That a supplementary sum not exceeding Rs. 3,93,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Miscellaneous'."

The motion was adopted.

NORTH WEST FRONTIER PROVINCE.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 87,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'North West Frontier Province'."

The motion was adopted.

BALUCHISTAN.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 28,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Baluchistan'."

The motion was adopted.

DELHI.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 50,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Delhi'."

The motion was adopted.

HYDERABAD.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 3,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Hyderabad'."

The motion was adopted.

B.—Expenditure charged to Capital.

IRRIGATION WORKS—NOT CHARGED TO REVENUE.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 1,04,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Irrigation Works—Not charged to Revenue'."

The motion was adopted.

CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 22,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Capital Outlay on Currency Note Press'."

The motion was adopted.

COMMUTED VALUE OF PENSIONS.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 4,34,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Commuted Value of Pensions'."

The motion was adopted.

DELHI CAPITAL OUTLAY.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 11,95,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Delhi Capital Outlay'."

The motion was adopted.

C.—Disbursements of Loans and Advances.

LOANS AND ADVANCES BEARING INTEREST.

The Honourable Sir George Schuster: Sir, I beg to move:

"That a supplementary sum not exceeding Rs. 81,78,000 be granted to the Governor General in Council to defray the charges which will come in course of payment during the year ending the 31st day of March, 1930, in respect of 'Loans and Advances Bearing Interest'."

The motion was adopted.

ELECTIONS TO THE GOVERNING BODY OF THE INDIAN RESEARCH FUND ASSOCIATION, THE STANDING FINANCE COMMITTEE FOR RAILWAYS AND THE CENTRAL ADVISORY COUNCIL FOR RAILWAYS.

Mr. President: I may inform the Members that for the purpose of election of Members to the Governing Body of the Indian Research Fund Association, the Standing Finance Committee for Railways and the Central Advisory Council for Railways, the Assembly office will be open to receive nominations up to 12 Noon on Saturday, the 22nd February, 1930. The elections, if necessary, for the Governing Body of the Indian Research Fund Association and the Standing Finance Committee for Railways will take place in this Chamber on Thursday the 27th February, while the election for the Central Advisory Council for Railways will be held on Thursday the 6th March, 1930. The elections will be held in accordance with the principle of proportional representation by means of the single transferable vote.

The Assembly then adjourned till Eleven of the Clock on Wednesday, the 19th February, 1930.