

Proceedings of the Sixth Session of the First Assam Legislative
Assembly, assembled under the provisions of the Government
of India Act, 1935

THE ASSEMBLY met in the Assembly Chamber, Shillong, at 2 p.m., on Friday,
the 10th March, 1939

QUESTIONS AND ANSWERS

STARRED QUESTIONS

(to which oral answers were given)

**Question re Babu Promode Chandra Goswami, M.A., late Lecturer
of English**

Maulavi ABDUR RAHMAN asked :

*37. Is it a fact that Babu Promode Chandra Goswami, M.A., who acted for 12 years as a Lecturer in English has been thrown out and a new man has been appointed in his place ?

The Hon'ble Srijut GOPINATH BARDOLOI replied :

37.—The facts are not correctly stated. This gentleman had some eight and a half years' service, including service in private Colleges, and was placed third in the order of preference. The first and second preferences were obtained by gentlemen who had officiating service, though less than permanent and the second to an officiating post. The first to a the Public Service Commission in the principle of communal representation.

Maulavi ABDUR RAHMAN: Is it a fact that he is now out of service ?

The Hon'ble Srijut GOPINATH BARDOLOI: He is not in Government service now.

Maulavi MUHAMMAD AMJAD ALI: May I know the names of the professors who have been appointed ?

The Hon'ble Srijut GOPINATH BARDOLOI: I have really forgotten but I think one is B. Chaudhury and the second is Chandra Nath Kalita.

Maulavi ABDUR RAHMAN: Is it a fact that this gentleman was thrown out in order to make room for the son of Mr. Jobang D. Marak, a member of this House ?

The Hon'ble Srijut GOPINATH BARDOLOI: I do not think it was to make room for Mr. Marak's son. Mr. Marak's son was appointed in another vacancy.

Honorary Magistrateship in Assam

Mr. NABA KUMAR DUTTA asked :

*38.(a) Are Government aware that the system of Honorary Magistrateship in the Province is demoralising the administration of justice and closing an avenue of employment for the intelligentsia ?

(b) If so, do Government propose to abolish this system as has been done in some other provinces in India ?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED : Sir, the Hon'ble Minister in charge is in the Upper House. May I reply to this question on his behalf ?

The Hon'ble the SPEAKER : Yes.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED replied

38.(a)—No.

(b)—Government are examining the proposal.

Maulavi MUHAMMAD AMJAD ALI : With regard to a, may I ask the questioner what he means by the word 'demoralising' ? Has it got any connection with corrupt practices ?

Mr. NABA KUMAR DUTTA : The hon. member may interpret it in any way he likes.

The Hon'ble the SPEAKER : Government could understand the import of the question and, therefore, they have answered it.

Maulavi MUHAMMAD AMJAD ALI : We have got some difficulty in understanding the question.

The Hon'ble the SPEAKER : Government may be asked.

Maulavi MUHAMMAD AMJAD ALI : I want to have the answer from the questioner, Sir.

The Hon'ble the SPEAKER : His duty is finished. The Government understood the question and gave the answer. The hon. member must ask the Hon'ble Minister.

Maulavi MUHAMMAD AMJAD ALI : The Hon'ble Minister has answered in his own way. Something might have crossed the minds of the questioner himself. I want to know from him whether the expression "demoralising" has anything to do with corrupt practices ? I am slightly interested in having the answer, Sir.

Mr. NABA KUMAR DUTTA : I have nothing further to add. The hon. member may interpret it any way he likes.

Establishment of a University in Assam

Maulavi ABDUR RAHMAN asked :

*39. Have Government examined the question of establishing a University in Assam ?

The Hon'ble Srijut GOPINATH BARDOLOI replied :

39.—The present Ministry have not yet undertaken the examination of the question.

They propose to do so in the near future.

Maulavi ABDUR RAHMAN: Have Government made any provision in the next year's budget?

The Hon'ble Srijut GOPINATH BARDOLOI: We have not done anything of the kind. That might have been evident from the budget speech.

Secondary Board of Education for Assam

Maulavi ABDUR RAHMAN asked :

*40. Will Government be pleased to state whether they propose to consider the possibility of a separate Secondary Board of Education for the province of Assam like that of Dacca?

The Hon'ble Srijut GOPINATH BARDOLOI replied :

40.—Government are fully cognizant of the importance of this issue, but their action must largely depend on the course of events in Bengal.

Maulavi MUHAMMAD AMJAD ALI: Are Government awaiting the decision and doings of Bengal?

The Hon'ble Srijut GOPINATH BARDOLOI: May I explain the position? It is like this. At present Secondary Education in Bengal, as it must be in Assam also, is governed by the Calcutta University and if anything is to be done, some amendment must be brought to the University Act. As the University at present stands it is a central subject and any modification that could be brought could only be done by some amendment in the Central Legislature. As Bengal has taken up this question, the question of a Secondary Board for schools in Assam will also largely depend on Bengal's decision.

Maulavi MUHAMMAD AMJAD ALI: Was it not in consonance with the recommendations of the Saddler Committee that the Secondary Board of Education should be established in different provinces of India?

The Hon'ble Srijut GOPINATH BARDOLOI: The recommendation is in the papers for the last 15 or 16 years.

Maulavi MUHAMMAD AMJAD ALI: Did not the Government of Assam have any opportunity of examining this question?

The Hon'ble Srijut GOPINATH BARDOLOI: As I said, it is depending on the statutory difficulty. It is governed by the Government of India Act so far as University is concerned. At present the Government of Secondary Board of Education is connected with the question of a University; for as it may be very well known, the administration of the control is entirely in the hands of the Calcutta University. The secondary education

Maulavi MUHAMMAD AMJAD ALI: Are Government aware that some other provinces have already adopted it?

The Hon'ble the SPEAKER: The question here is different. Right of legislation in regard to the Calcutta University is with the Government and that has been explained by the Premier.

Maulavi MUHAMMAD AMJAD ALI: What Government is doing as regards it?

The Hon'ble Srijut GOPINATH BARDOLOI: It will depend largely on the amendment of the Act, or whether we can get out of the control of the University in this particular matter.

Maulavi MUHAMMAD AMJAD ALI: What steps this Government has taken?

The Hon'ble Srijut GOPINATH BARDOLOI: As I have already said, we have understood the importance of the subject, but the whole thing is depending on events in Bengal.

Maulavi ABDUR RAHMAN: I want to know whether Government did ever try to take up the matter in their hand, I mean whether any attempt was made?

The Hon'ble Srijut GOPINATH BARDOLOI: We have not taken any steps in this direction. But we are awaiting developments in Bengal. As it may be known they want to make University a provincial subject. If that happens, necessarily we are released of the limitation of the Act which now controls both the provinces.

Maulavi ABDUR RAHMAN: Government of Assam is therefore watching events and not taking any move in this matter?

The Hon'ble Srijut GOPINATH BARDOLOI: It is not possible to make any move at present. That is the difficulty.

Maulavi ABDUR RAHMAN: What is the difficulty?

The Hon'ble Srijut GOPINATH BARDOLOI: The difficulty is the present system of control of the University and we are waiting to see whether we are getting out of the control.

Maulavi ABDUR RAHMAN: So Government has not taken any initiative?

The Hon'ble Srijut GOPINATH BARDOLOI: We have already understood the importance of the question but as I have explained, the initial difficulty is there.

Maulavi ABDUR RAHMAN: May I know, Sir, whether Government is prepared to give its attention to the matter?

The Hon'ble Srijut GOPINATH BARDOLOI: The question is linked with the question of having a separate University for Assam.

Conversion of sectional holidays into general holidays

Khan Bahadur Maulavi SAYIDUR RAHMAN asked:

*41. (a) Do Government propose to do away with all sectional holidays and convert them into public holidays as recommended by the Assam Legislative Council?

(b) If not, why not?

The Hon'ble Srijut GOPINATH BARDOLOI replied:

41. (a)—All sectional holidays granted to Muslims have been converted into general holidays with effect from this year.

(b)—Does not arise.

UNSTARRED QUESTIONS

(to which answers were laid on the table)

[Further supplementary questions to unstarred questions** Nos. 5-6.]

Maulavi MUHAMMAD AMJAD ALI: May I understand from the Hon'ble Minister if there is any statutory difficulty in providing cooks for Muhammadan patients in dispensaries?

** Maulana ABDUL HAMID KHAN asked:

5. Will Government be pleased to state if there is any Mussalman cook in the Dhubri Dispensary?

6. Will Government be pleased to state the percentage of Mussalmans of the total indoor patients of the said Dispensary?

The Hon'ble Srijut RAMNATH DAS replied:

5.—No.

6.—47.41 per cent. of total indoor patients treated during 1938 and 42.08 in 1937.

The Hon'ble Srijut RAMNATH DAS: No, I did not mean that. What I mean, Sir, is that there is no statutory provision for Government to compel the Local Boards to do that.

Maulavi MUHAMMAD AMJAD ALI: My question is, if the religious susceptibilities of a Muhammadan are affected, whether the Minister in charge is prepared to interfere ?

The Hon'ble Srijut RAMNATH DAS: The Government cannot interfere.

Maulavi MUHAMMAD AMJAD ALI: Am I to understand that the Government cannot interfere ?

The Hon'ble Srijut RAMNATH DAS: The answer is already there.

Travelling allowance of Government Officers

Maulavi ABDUR RAHMAN asked :

7. (a) Is it a fact that Government have issued instructions to their officers to limit their touring days and save 10 per cent. of their travelling allowance ?

(b) Are Government aware that many officers for this reason are neglecting their duties which are required to be performed by them beyond ten miles ?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED replied :

7. (a)—Government issued orders for a saving of 10 per cent. in the provision for travelling allowance.

(b)—Such an order must necessarily involve a reduction in the number of days ordinarily spent on tour but it does not follow that as a consequence thereof touring is neglected. In fact in a large number of cases Government have had to remove the embargo especially in those districts which were affected by the floods or in which the collection of revenue was being seriously hampered.

Absence of the Hon'ble Minister, Public Works Department, beyond his jurisdiction of the Province

Maulavi MABARAK ALI asked :

8. Will Government be pleased to state—

(a) For how long, the Hon'ble Minister in charge of the Public Works Department was outside the jurisdiction of the Province after the last Session of the Assembly and for what purpose ?

(b) Whether he was on leave or on duty during that period ?

(c) How the work under his port-folio was carried on during his absence ?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN replied :

8. (a)—For a little over a month (from 21st December 1938 to 26th January 1939). On medical grounds.

(b) and (c)—Files used to be sent to him by post.

Maulavi MABARAK ALI*: My question (b) has not been answered, Sir.

The Hon'ble Maulavi MD. ALI HAIDAR KHAN*: The question has been answered, Sir, in (b) and (c). The files were sent by post.

Maulavi MABARAK ALI: My question, Sir, is whether the Hon'ble Minister was on leave or on duty during that period?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: The answer shows that the work did not suffer.

Maulavi MABARAK ALI: I want a direct answer to my question, Sir.

The Hon'ble the SPEAKER: The Hon'ble Minister has answered the question. He was not on leave.

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: I was not on leave.

Maulavi MABARAK ALI: Then how were the files disposed of?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: The answer is there.

Maulavi MABARAK ALI: May I know whether the files were disposed of by any of his Colleagues in his absence?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: No.

Maulavi MABARAK ALI: Who paid for the postage entailed?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: Of course the Government.

Maulavi ABDUR RAHMAN: Due to his absence did the Government work suffer?

The Hon'ble Maulavi MUHAMMAD ALI HAIDAR KHAN: No.

Maulavi ABDUR RAHMAN*: May I know under what circumstances the Hon'ble Minister had to remain in Calcutta?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: The answer is already there, Sir.

Maulavi BADARUDDIN AHMED*: How many files were disposed of?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: I have not kept any accounts, but there were a good number of files.

Maulavi MABARAK ALI: May I know, Sir, whether the Hon'ble Minister produced any medical certificate? (*Laughter.*)

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: It was not necessary, Sir.

Srijut ROHINI KUMAR CHAUDHURI*: May I know the name of the physician under whose treatment he was?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN: Does that question arise, Sir?

The Hon'ble the SPEAKER: I will go to the next question.

Rural uplift work in Goalpara district

Maulana ABDUL HAMID KHAN asked :

9. Will Government be pleased to state—

(a) The amount spent in rural uplift work in each thana of the Goalpara district?

(b) Whether it was given on population basis?

*Speech not corrected.

The Hon'ble Babu KAMINI KUMAR SEN replied :

9. (a)—The information is furnished below :—

Name of Thana	Population	Amount spent in rural uplift work up to December 1938
Dhubri	81,219	Rs. 1,828
Golokganj	80,989	839
Bilasipara	81,476	3,149
Kokrajhar	88,597	1,833
Gossaingaon	61,144	2,870
Bijni-Sidli	98,937	3,508
South-Salmara	91,533	1,834
Mankacher	36,820	400
Goalpara	56,665	1,844
Dudnai	45,919	2,979
North-Salmara	83,599	2,202
Lakhimpur	81,850	1,812

(b)—The allotment was made generally on a population basis, but there has been delay in completing the schemes and the expenditure therefore does not correspond with the population basis. The causes of delay such as the floods and difficulty in securing a firm title to land for village roads will, the Deputy Commissioner hopes, shortly be overcome.

Construction of roads sanctioned by the Road Board

Maulana ABDUL HAMID KHAN asked :

10. Will Government be pleased to state when the construction of roads sanctioned by the Road Board for Lakhimpur to Mankacher and from Fakirganj to Fulbari will be started ?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN replied :

10.—The construction of the Lakhimpur-Mankacher road from Mankacher towards Phulbari awaits approval of the Government of India and is not likely to be taken up before 1940-41 at the earliest.

The Fakirganj-Phulbari road has not yet been selected by the Communications Board for prior attention and is not likely to be taken up for some years to come.

Percentage of Public Services due to depressed class Hindus

Maulavi ABDUL BARI CHAUDHURY asked :

11. Will the Hon'ble Minister-in-charge be pleased to state—
- Whether the depressed class Hindus are considered as a separate community from the Hindus in general for the purpose of recruitment in public services ?
 - The percentage fixed by the Government of Assam for the different communities in the various public services ?
 - Whether the percentage fixed for the depressed class Hindus is a part of the due share of the Hindus in general ?

The Hon'ble Srijut GOPINATH BARDOLOI replied

11. (a)—Yes.

(b)—A copy of Circular letter No.1-A P., dated the 2nd December 1935, is placed on the Library table for the information of hon. members.

(c)—The percentage fixed for the depressed class Hindus is not a part of the due share of the rest of the Hindu community.

Irrigation canals

Kumar AJIT NARAYAN DEV asked :

12. (a) Are Government aware that irrigation canals are a necessity in the district of Goalpara ?

(b) Do Government propose to take any steps to dig canals to improve the production of crops in Goalpara ?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN replied :

12. (a) and (b)—Government agree as to the necessity of irrigation not only in the district of Goalpara but all over the province ; but they regret that they cannot take up these problems without a Waterways Division.

Provincial Co-operative Bank of Assam

Maulavi ABDUR RAHMAN asked :

13. (a) Is it a fact that the Provincial Co-operative Bank of Assam is in an undeveloped state ?

(b) If so, what steps Government propose to take for its expansion ?

The Hon'ble Khan Bahadur Maulavi MAHMUD ALI replied :

13. (a)—No.

(b)—Does not arise.

Maulavi ABDUR RAHMAN: May I know whether the Provincial Co-operative Bank is in possession of sufficient money at their disposal ?

The Hon'ble Khan Bahadur Maulavi MAHMUD ALI: It has adequate funds, Sir.

Maulavi ABDUR RAHMAN: Is it a fact that they cannot lay out their money in the respective Central Banks in the province ?

The Hon'ble Khan Bahadur Maulavi MAHMUD ALI: The Provincial Bank is supplying or granting money where it is demanded.

Grant to the Sakti Ashram, Fakiragram

Kumar AJIT NARAYAN DEV asked :

14. Will Government be pleased to state—

(a) Whether they have received any petition from the Secretary of the Sakti Ashram, Fakiragram, in the district of Goalpara, for a recurring grant of about Rs.100 and a non-recurring grant of Rs.2,500 ?

(b) If so, do they intend to grant any help to the Ashram ?

The Hon'ble Khan Bahadur Maulavi MAHMUD ALI replied :

14. (a)—Yes.
 (b)—The matter will be considered in due course along with the claims of other institutions.

Rural Co-operative Societies

Maulavi ABDUR RAHMAN asked :

15. (a) Are Government aware that most of the Rural Co-operative Societies are in a moribund condition ?
 (b) If so, what steps Government propose to take for their re-generation ?

The Hon'ble Khan Bahadur Maulavi MAHMUD ALI replied :

15. (a)—Yes.
 (b)—Government have invited the opinions of the Central Banks and the Registrar and the two Assistant Registrars and also those interested Societies. The question of appointing an expert Committee is also under their consideration.

Absence of the Hon'ble Minister, Public Works Department, from his headquarters

Maulavi ABDUL BARI CHAUDHURY asked :

16. Will the Hon'ble Minister in charge be pleased to state—
 (a) The number of times the Hon'ble Maulavi Md. Ali Haidar Khan visited Calcutta and Langla after his assumption of office in the present Cabinet ?
 (b) Whether these visits were official or private ?
 (c) If private, whether any travelling allowance was drawn for the same ?
 (d) What was the duration of his stay in Calcutta each time ?
 (e) Whether the Calcutta visits of the Hon'ble Minister were pleasure trips ?
 (f) If so, whether he took any formal leave from the Government of Assam for his period of absence in Calcutta ?
 (g) Whether any salary was drawn by him for the period of such absence ?
 (h) If so, why ?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN replied :

16. (a)—Calcutta once and Langla more than once.
 (b)—Private.
 (c)—No.
 (d)—About a month.
 (e)—No.
 (f), (g) and (h)—Do not arise.

Deaths from Cholera in the district of Goalpara

Maulana ABDUL HAMID KHAN asked :

17. Will Government be pleased to state—
- The number of deaths from cholera in different thanas in the district of Goalpara during the last flood from 1st June to 10th September 1938 ?
 - If the Civil Surgeon visited those places ?
 - If so, how many times in each thana ?
18. Will Government be pleased to state—
- The population in South Salmara, Mankachar and Lakhipur in Goalpara district ?
 - The number of people inoculated in each of these places during the said period ?

The Hon'ble Srijut RAMNATH DAS replied :

17. (a)—

Name of thanas	No. of deaths
Dhubri	49
Golakganj... ..	14
Gossaigaon	21
Kokrajhar	8
Bilashipara	31
Sidli	7
Bijni	16
South Salmara	450
Mankachar	34
Goalpara	Nil
Lakhipur	152
Dudnai	Nil
North Salmara	63

(b)—No.

(c)—Does not arise.

18. (a)—The populations of South Salmara, Mankachar and Lakhipur thanas (1931) were 91,533, 36,820 and 81,850 respectively.

(b)—Number inoculated during the period under reference in South Salmara, Mankachar and Lakhipur thanas was 47,948, 9,864 and 11,889 respectively.

The total number inoculated in these thanas upto the end of December 1938 was 62,931, 22,886 and 39,863 respectively.

Damage done to cultivation by floods

Maulavi ABDUL BARI CHAUDHURY asked :

19. Is the Hon'ble Minister-in-charge aware—

- That hundreds of 'hals' of cultivation are annually ruined by the ravages of the 'Wahed Khali', 'Fenchi' and 'Kalnirchar' *Dhalas* under the Police Station Jagannathpur, district Sylhet ?

- (b) That owing to the silting up of the river Itakhola down Ashar-kandi under the Police Station Jagannathpur there has been an obstruction for free passage of water resulting in floods every year ?
- (c) Does the Hon'ble Minister propose to put bunds at the mouths of these *dhalas* immediately and take steps for dredging the river ?

The Hon'ble Maulavi MD. ALI HAIDAR KHAN replied :

19. (a), (b) and (c)—Government are aware that damage to cultivation is caused by floods throughout the whole of Assam and regret that in absence of an Irrigation Division it is difficult to take up such matters at present.

Maulavi ABDUR RAHMAN : With reference to the answer given, may I ask whether Government has in contemplation any means to prevent recurrence of such floods ?

The Hon'ble the SPEAKER : The hon. member may remember that the point was referred to in the speech of the Hon'ble Finance Minister yesterday.

Maulavi ABDUR RAHMAN : I was not present, Sir.

Maulavi MUHAMMAD AMJAD ALI : Have Government in contemplation the establishment of an Irrigation Division ?

The Hon'ble the SPEAKER : That was also referred to in the speech.

The Hon'ble Maulavi MD. ALI HAIDAR KHAN : The policy of Government was made clear by the Hon'ble Finance Minister in his speech yesterday.

Maulavi MUHAMMAD AMJAD ALI : I did not hear it, Sir ; nor have I heard what the Hon'ble Minister has spoken now.

The Hon'ble the SPEAKER : The hon. member being in the front row is in a much better position to hear than those sitting behind. The Hon'ble Minister in charge has replied that the policy of the Government has been made clear in the Hon'ble Finance Minister's speech.

Maulavi MUHAMMAD AMJAD ALI : That is merely quoting what his colleague sitting to his left says. But I want to know has the Hon'ble Minister got any scheme of an Irrigation Division in Assam ?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED : May I reply, Sir ? As the hon. member will remember, I said yesterday in connection with my Budget speech that Government were considering the question of establishing an Irrigation Department to tackle this question but until this Department is established, we want to tackle this question partially by the construction of *Dongs* and Bunds.

Maulavi MUHAMMAD AMJAD ALI : I want to know from the Hon'ble Minister whether any scheme of Waterways Division has been prepared ?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED : The whole matter is under consideration.

Maulavi ASHRAFUDDIN MD. CHAUDHURY : The whole matter Minister aware that during the time of the last Ministry an attempt was made to take a list of the silted up *khals* and Bunds that are necessary from the district of Sylhet ?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED : The difference between the last Ministry and the present Ministry is that we have made a provision for this while no provision was made during the time of the last Ministry.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: I want to know what is the policy of the Government and whether the matter will be taken up.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: If the hon. member had been present here yesterday, he would have learned that Government have made a provision for construction of *Bunds* and *Dongs* which necessarily means that we are going to take this matter from the first of April, 1939.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: May we know from the Hon'ble Minister whether any tangible step has been taken to give effect to this scheme? Why works have not been started?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: It is difficult, Sir, for me to understand after what I have said, as to what the hon. member means.

Maulavi ASHRAFUDDIN MD. CHAUDHURI: Are we to understand that nothing has been done during the tenure of office of the present Ministry?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: The hon. member is entirely free to draw his own conclusion.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: The Hon'ble Minister said just now that they are going to start the work on Waterways Division from the first of April, 1939. May I know what it is?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I did not mean that, Sir.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: What is it then, Sir?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: The Hon'ble Leader of the Opposition will remember that yesterday in my Budget speech I made it clear that this question requires a complete survey which we want to start as early as possible but till the work of survey is completed, we want to tackle this question partially by providing a sum of Rs. 50,000 for constructing *Dongs* and *Bunds*.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: But my Hon'ble friend just now said that they are going to start work from the first of April, 1939. I want to know what is the nature of the work.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: What I meant is that we are actually going to take up the construction of *Dongs* and *Bunds* from the first of April, 1939.

Adjournment motion on account of cattle mortality in the Habiganj Subdivision

The Hon'ble the SPEAKER: Order, order. I have received notice of an adjournment motion from Maulavi Abdur Rahman.

Maulavi ABDUR RAHMAN: My adjournment motion is very simple, Sir.

The Hon'ble the SPEAKER: The hon. mover has to ask first the leave of the House to move his motion.

Maulavi ABDUR RAHMAN: I beg leave of the House to move an adjournment motion which is a very simple one. It runs thus "that the business of the Assembly do now adjourn for the purpose of discussing a definite matter of urgent public importance, i.e., to discuss about the cattle mortality due to an outbreak of cattle epidemic in Habiganj subdivision specially in

Bahubal, Chunarughat, Habiganj and Madhabpur Thanas and the inadequacy of Government steps taken to combat the situation." (*Loud laughter from the Ministerialist Party*).

The Hon'ble the SPEAKER: Order, order.

Maulavi ABDUR RAHMAN: My hon. friends are, of course, laughing but I know what alarm it has caused in the minds of the people. These gentlemen have no idea about the locality I think, Sir. If Government inquires into the matter they will be bound to admit that the Veterinary Department and its officers are crying hoarse for adequate help to combat the situation. The situation is so serious that it is not possible to pass on certain roads. Very recently I had been to the locality where we found it impossible to pass on the road. Bad smell was coming out like anything.

Mr. BAIDYANATH MOOKERJEE: On a point of information, Sir. Is this a matter of very recent occurrence?

Maulavi ABDUR RAHMAN: Yes Sir. It is still continuing.

The Hon'ble the SPEAKER: When the hon. member has brought to the notice of the Government the important matter of serious cattle mortality prevalent in the subdivision of Habiganj, I think, the Hon'ble Minister in-charge may say what he has got to say on the matter.

Maulavi ABDUR RAHMAN: I like to place before the House two more points. The local officers are doing their utmost to cope with the situation. Very recently the Inspector had been there but the number of Doctors available for the purpose is very few. The Department complained that they sent representation to the Superintendent asking for more Doctors to combat the situation but only two have been sent there. These two additional Doctors and the permanent Doctor cannot meet the demand of two or three villages even. The medicine is also so scanty that they cannot supply it properly. Local Board is also not in a position to spend as much money as are necessary for the purpose. Sir, the local officers met me and requested me to refer the matter to Government for giving more Doctors and medicine.

Mr. BAIDYANATH MOOKERJEE: On a point of order, Sir. Supposing a member comes twenty days after the session began, then, can he bring in an adjournment motion on that day?

The Hon'ble the SPEAKER: I quite see the point. The hon. member may rest assured that the point will not be overlooked by the Chair.

The Hon'ble Babu AKSHAY KUMAR DAS: Mr. Speaker, Sir. I am very much thankful to the hon. member because he had the kindness to tell before this House that the Veterinary Department is doing their best to cope with the outbreak of cattle epidemic.

The Hon'ble the SPEAKER: The hon. member complained about paucity of funds.

The Hon'ble Babu AKSHAY KUMAR DAS: I must say, Sir, that to-day for the first time, we hear about the outbreak of cattle mortality in Bahubal and Chunarughat in the subdivision of Habiganj. We actually do not know when that epidemic broke out. So I want to know from the hon. member first how many cattle died and from what disease.

Maulavi ABDUR RAHMAN: I am told Sir, that several representations have been made by the Chairman of the Local Board, the Inspector and the Local Doctor also sent telegram about this.

Srijut DEBESWAR SARMAH: We cannot follow anything Sir. **The Hon'ble the SPEAKER:** I cannot help it. The hon. member is speaking sufficiently loud.

Maulavi ABDUR RAHMAN: This matter has been represented by the local authorities not on one occasion but on more than once and after receiving the representation and telegram from the Local Doctor, the Superintendent of the Veterinary Department has sent two additional Doctors only. Two Doctors are not sufficient to cope with the situation and the Superintendent has been asked to send more Doctors.

The Hon'ble the SPEAKER: Is it still continuing?

Maulavi ABDUR RAHMAN: Yes, Sir, it is still continuing. I have got personal knowledge of two Thanas—Bahubal and Chunarughat. In Bahubal and Chunarughat the number of deaths will be, I think, more than five hundred.

The Hon'ble the SPEAKER: What is the area of the Bahubal thana in square miles?

Maulavi ABDUR RAHMAN: About 15 square miles, but in one *bathan* alone out of 500 cattle about 300 died on the spot.

Mr. BAIDYANATH MOOKERJEE: On a point of information, Sir. My hon. friend says that he is the Vice-Chairman of the Habiganj Local Board.....

Maulavi ABDUR RAHMAN: I did not say like that. I said that along with the Chairman I.....

The Hon'ble the SPEAKER: Order, order.

Mr. BAIDYANATH MOOKERJEE: Did the Local Board send any information to the Government?

Maulavi ABDUR RAHMAN: They sent to the Superintendent of the Veterinary Department.

The Hon'ble the SPEAKER: The Hon'ble Minister may shorten the discussion.

The Hon'ble Babu AKSHAY KUMAR DAS: The hon. member just now told the House that the mortality had been continuing for the last two weeks, but this fact was not brought before the House yesterday. The Session began from yesterday, and the hon. member.....

The Hon'ble the SPEAKER: The Hon'ble Minister may satisfy the hon. member on the points which he has brought before the House.

The Hon'ble Babu AKSHAY KUMAR DAS: I learn from the hon. member that the Veterinary Department is doing their utmost in the matter, so what more can we do to help the diseased cattle? According to the estimate of the hon. member about 200 cattle died (Maulavi Abdur Rahman: In one *bathan*, I said). He is not sure about the figure, it is only a guess work, and Government cannot take action on a guess work.

The Hon'ble the SPEAKER: But the Hon'ble Minister may take him at his words, and say what Government propose to do.

The Hon'ble Babu AKSHAY KUMAR DAS: Government will enquire into the matter and do the needful.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. Speaker, Sir, may I add a word in this connection? The hon. member has brought to our notice that there is a cattle mortality in certain areas within his subdivision. We take his words to be true, but at the same time we wish to say, that if the state of affairs had been as pointed out by the hon. member, our local officers, who are looking after this Department, would have informed the Government at the earliest possible opportunity. We have had no such information from our local officers, but inspite of this we are prepared, since the matter has now been brought to our notice, to make an enquiry and see what can be done to relieve the misery of the distressed people who are suffering as a result of the cattle mortality in the subdivision.

Maulavi ABDUR RAHMAN: Government may kindly take it as very urgent, and send some more doctors in the affected areas.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: That will be done.

The Hon'ble the SPEAKER: Then the hon. member does not ask leave of the House to move his motion.

Maulavi ABDUR RAHMAN: No, Sir.

The Hon'ble the SPEAKER: Having heard the hon. member that he does no longer ask for leave of the House to move his motion, it is not necessary for me to decide whether the motion is in order or not.

Presentation of Appropriation Accounts, 1937-38 and Audit Report for 1938 together with the Finance Accounts, 1937-38 and Audit Report for 1938

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. Speaker, Sir, I beg to present the Appropriation Accounts, 1937-38 and Audit Report for 1938 together with the Finance Accounts, 1937-38 and the Audit Report for 1938, copies of which were laid on the table of the hon. members yesterday. I also take it that it is the sense of the House that these reports should be available to the public. If it is the sense of the House it will be noted there that with the Authority of the Legislature these reports are made available to the public.

Presentation of notifications under section 296 of the Assam Municipal Act, 1923

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. Speaker, Sir, as my Hon'ble Colleague, the Local Self-Government Minister, is now away in the other House, I beg to present on his behalf the following notifications under section 296 of the Assam Municipal Act, 1923 :—

- (i) No.3274-L.S.-G.,* dated the 13th June 1938.
- (ii) No.3276-L.S.-G.,† dated the 13th June 1938.
- (iii) No.3277-L.S.-G.,‡ dated the 13th June 1938.
- (iv) No.5320-L.S.-G.,§ dated the 15th November 1938.
- (v) No.5489-L.S.-G.,¶ dated the 29th November 1938.

* Appendix A

† Appendix B

‡ Appendix C

§ Appendix D

¶ Appendix E

The Assam Sales Tax Bill, 1939

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. Speaker, Sir, I beg to introduce the Assam Sales Tax Bill, 1939.

(The Bill was introduced)

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I beg to move, Sir.

"That the Assam Sales Tax, Bill, 1939 be taken into consideration."

Copies of this Bill have already been supplied to the hon. members and I need hardly add anything to what I have already stated in connection with this form of tax in my Budget Speech yesterday. The articles of luxury under this tax will be described in the Finance Bill each year, and also the rates at which they will be taxed. I hope the hon. members will give us their co-operation and support in getting this legislation through this House.

The Hon'ble the SPEAKER: Motion moved is :

"That the Assam Sales Tax Bill, 1939, be taken into consideration."

Khan Sahib Maulavi MUDABBIR HUSSAIN CHAUDHURI: I rise to a point of order. I think under rule 51, this Assam Sales Tax Bill has been published, and if it has been published under the orders of His Excellency the Governor I want to know whether this Bill requires any introduction in this House? That is my point.

The Hon'ble the SPEAKER: It requires introduction. The rule only says that leave is not to be asked for, it does not say that the introduction should be dispensed with. The Bill must be introduced; publication in the Gazette only dispenses with the necessity of asking leave of the House for introduction.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: Mr. Speaker, Sir, this Bill, which looks very innocuous on the face of it, contains a very dangerous principle. I refer to the definition of "article of luxury", which is non-existent in the Bill. It has been said by the Hon'ble Finance Minister that both list of articles to be deemed as luxury, as well as the rates of taxation will be subject to annual variations as specified in the Finance Bills, which will be presented to the House each year. I request every hon. member of the House to ponder deeply over this vagueness, for in each year, before the introduction of the Finance Bill, the people will be in dark about the articles which will be termed as articles of luxury and the rates at which they will be taxed. Is it not better and more sound to put in a Schedule of articles which the Government for the time being think to be articles of luxury in this Bill itself? As we have got to discuss only the question of principle, I need not say anything further at this stage.

Mr. F. W. HOCKENHULL: Mr. Speaker, Sir, I think it is generally recognised that in the present financial position of the province something has to be done to raise more revenue, but I would like to point out to the Hon'ble Finance Minister that to take into consideration this Bill, as it stands, without the contents of the Finance Bill before us is really rather handicapping us. Apart from this, I would like to draw his attention to the point that taxation of luxuries is going to drive business out of this province, so long a similar legislation is not enacted in the neighbouring province of Bengal. I am not by any means sure what will happen at a later stage,

but this may prove harmful legislation. If this is going to result in an increase of the provincial revenues, well and good. But if in our endeavour to improve our revenues, we are asking our people simply to place their orders in Calcutta, then I think we may be doing an injustice to the local traders.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. Speaker, Sir, two points in this connection have been raised by the hon. Leader of the Opposition and the hon. Mr. Hockenull. They are opposed to the Bill because ...

Mr. F. W. HOCKENHULL: I don't think there is any question of opposition to the Bill.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: If they are not opposing the Bill, there is nothing further for me to say.

The Hon'ble the SPEAKER: They are to criticise the Bill.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: All right, Sir. There are two points raised by the hon. members before this House. The first point raised by them is that this Bill does not contain any reference to the articles which we intend to tax. I have already stated both in the Statement of Objects and Reasons and also when introducing the Bill that the articles to be taxed will be described in the Finance Bill from year to year. As the Finance Bill will come before the House, each and every member of the House will have an opportunity of not only knowing but also of adding or subtracting the articles liable to be taxed. Therefore, the objection that it does not enumerate the articles which are intended to be taxed is not an argument which should have been advanced by the hon. members at this stage.

Secondly, Sir, we have been told that if we levy a tax on luxuries, we shall be driving business from this province to other provinces. If Mr. Hockenull will study the history of the other countries—not only of Europe but countries all over the world—he will find that the sales tax which is in other words termed a turn-over-tax—has been adopted in all those countries. If in the experience of those countries, it has not proved harmful, I do not see what harm can it do in our province. I hope the hon. members will realise that no reasonable arguments have been advanced against the proposed taxation and will therefore help us in getting this legislation enacted at an early date.

The Hon'ble the SPEAKER: The question is:

“That the Assam Sales Tax Bill, 1939, be taken into consideration”

The motion was adopted.

THE ASSAM AGRICULTURAL INCOME-TAX BILL, 1939

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I beg, Sir, to introduce the Assam Agricultural Income-tax Bill, 1939.

(The Bill was introduced)

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I beg, Sir, to move that the Assam Agricultural Income-tax Bill, 1939, be referred to a Select Committee.

Sir, in addition to what is stated in the Statement of Objects and Reasons, I would further place before you the objects of the Bill. Taxes on agricultural income is an item, (No.41) included in the Provincial Legislative List under the Government of India Act, 1935, and the Government consider that as the provincial revenues are so small, they have no alternative but

to utilise this additional source of Revenue which has been given to them. We see no reasons why persons with large or relatively large income from agriculture should not pay a tax on their incomes from agriculture. The Bill provides for the levy of an agricultural income-tax on the agricultural income as defined in the Indian Income-tax Act, 1922 with alterations to suit local conditions. As the principle of the Bill that is of taking this source of income is, I hope not to be disputed by any section of the House, I do not think it will be necessary for the hon. members to prolong the debate at this stage by discussing the matter, which they will have ample time to do at a later stage after the Bill has emerged from the Select Committee and is taken up for consideration clause by clause. I do not of course mean that any hon. member is not entitled to place any argument before the House now but in my opinion it will be more convenient for him to do so at a later stage. I hope every section of the House will co-operate with Government in bringing the motion to a termination so that it can be referred to a Select Committee consisting of the following hon. members :—

1. Maulavi Saiyid Sir Muhammad Saadulla,
2. Mr. J. R. Clayton,
3. Rai Bahadur Promode Chandra Dutt, C.I.E.,
4. Mr. Baidyanath Mookerjee,
5. Srijut Bishnu Ram Medhi, and
6. The Mover, (Finance Minister).

(Three members to form a quorum)

The Hon'ble The SPEAKER: The motion moved is that the Assam Agricultural Income-tax Bill, 1939, be referred to a Select Committee consisting of the following hon. members :—

1. Maulavi Saiyid Sir Muhammad Saadulla,
2. Mr. J. R. Clayton,
3. Rai Bahadur Promode Chandra Dutt, C.I.E.,
4. Mr. Baidyanath Mookerjee,
5. Srijut Bishnu Ram Medhi, and
6. The Mover (Finance Minister).

(Three members to form a quorum)

Mr. J. R. CLAYTON: Mr. Speaker, Sir.

For some considerable time past the representatives of the tea industry have been closely studying the financial position of the Province — a position which cannot fail to be a cause of continuing anxiety to any one who has the welfare of Assam at heart. It is perhaps one of the ironies of fate that this Province, so rich in natural resources, should be one of the poorest Provinces of India, lacking the necessary funds to develop its nation-building activities along lines in keeping with modern thought. It is not necessary here to consider the climatic, historic and political reasons which are responsible for this state of things and it need only be said that the prime factors are the sparse population and inefficient cultivation which characterise the Province, combined with the political arrangements under which it so happens that income-tax and the excise duty on petrol are Central sources of revenue. There is therefore extremely little scope for the expansion of Provincial revenues except by directly or indirectly taxing land and its produce. The situation is further aggravated by the tendency of all modern popular Indian Governments to over-spend and to believe that because certain things are desirable they must necessarily be done irrespective of cost. In Assam too, there is the further financial difficulty that remission of land revenue, on a lavish scale is gradually becoming the order of the day, and so you have the spectacle of the Government wanting more money and yet reducing its existing revenue. Under these circumstances

there are only two possibilities—either we have to find more revenue in the Province or else nation-building activities must be curtailed. We in this Group believe whole-heartedly in the importance of these nation-building activities and we cannot therefore escape the conclusion that some additional revenue needs to be raised.

Two possible methods by which revenue can be raised would be either by a direct increase in land revenue or, on the other hand, by a tax upon agricultural income. In some ways the direct tax upon land by means of an increase of land revenue would have been the most satisfactory solution for it would have given even the prosperous small cultivator a chance of contributing some small share towards the upkeep of the administration and so justify the old principle that just as there is to be no taxation without representation, so there should be no representation without taxation.

There is, of course, the disadvantage that land revenue cannot be really increased or decreased in proportion to the rise or fall of the productivity or return from the land even where there is temporary settlement, much less where there is permanent settlement. Furthermore, frequent re-settlements hit the small holders equally with large landholders. In their Despatch on the Simon Commission Report, the Government of India argued that in spite of the theoretical objection to the exemption of agricultural income it has the sanction of long tradition and that dealings in land have always been conducted on the assumption that it would remain. On the other hand, the Taxation Enquiry Committee pointed out that inequality between land-owners of different classes is aggravated by the absence of agricultural income-tax or death duty. That land revenue in this country is the counterpart of Agricultural Income-tax in other countries is an argument which we do not find fully convincing, but in considering the merits or demerits of the introduction of a measure of taxation on agricultural income, the incidence of considerable existing taxation on agricultural revenue should not be overlooked.

We have had the question of agricultural income-tax under consideration for some months past and we fully recognise this as a sound and reasonable method of raising revenue. We have no hesitation in supporting the principle of agricultural income-tax for we believe the exemptions of agriculture from taxation in the past was to some extent based upon unsound and fallacious reasoning. Indeed, at one time in this Group we even considered the possibility of making definite proposals to Government regarding the introduction of such a tax but did not proceed further with the matter because we felt that the making of proposals with regard to taxation was essentially a function of Government itself and not the duty of a private party.

When, therefore, we heard that the Government of Assam proposed to introduce a tax of this nature we intimated to Government our proposed to support such a measure, subject to a few reasonable conditions which we anticipated Government would have no difficulty in entertaining. We had also expected that Government would realise the complicated nature of the form of taxation and, in view of the necessity for a close and careful scrutiny of the measure concerned, would have given interested parties an opportunity of discussing the Bill in detail with Government before its introduction. It is true that two informal conferences were held but these conferences dealt with only the general outlines of the Bill and not with those points of detail which are very often of as much importance as principles. It will be realised too that a scrutiny of a Bill of this nature requires considerable time and the few days which elapsed after we received the draft and before the

conferences took place were quite inadequate for an examination of the clauses by those versed in the legal and accounting side of income-tax practice.

As far as the tea industry is concerned we realise that most of the burden of this tax will fall upon that Industry and it will have the effect of raising their taxation to about $2\frac{1}{2}$ times its present level, an increase for which there is perhaps hardly any precedent in the political history of British India.

In view of the readiness of the Industry to accept this burden and of the fact that that readiness has been communicated to Government, we very strongly feel that we should have been given more adequate time to discuss drafting details with Government before this measure was published in the Gazette. We believe that had we been given that opportunity and time there would have been agreement between Government and ourselves on most of the questions involved and it would have been possible for the Bill to have secured the support of all reasonable men in the House. Government, however, have not adopted this reasonable course but have pressed upon us a Bill which bears on the face of it the marks of hasty drafting. Indeed, we may say without disrespect, that it appears to have been drawn up by those not familiar with the intricacies and difficulties of income-tax law. In spite of the defects in the Bill, the representatives of the tea industry were still anxious to support Government in carrying through a measure to introduce agricultural income-tax if at all possible. We in this Group therefore got down to the task of drafting amendments which appeared to us to put the Bill into a satisfactory shape and we placed those amendments before the Finance Minister. As will be seen at a later stage, the amendments were mainly intended to introduce into the Bill the same kind of safeguards for the tax-payer as already exist in the Indian Income-Tax Act, but although the intention of the amendments is simple and not mysterious, in form they are numerous, long and complicated and entail considerable re-drafting of the Bill. Previous experience of Select Committees in the various Assemblies of this country suggests that a Select Committee is an entirely unsuitable place in which to try to remedy serious technical defects in drafting. When similar measures have come before other Assemblies, a very different procedure has been adopted. In the case of the Central Income-Tax Bill an Expert Committee was appointed and even then it took over two years for the Government of India to frame its proposals with regard to the intricate technical questions involved. What it took the Central Government, $2\frac{1}{2}$ years to achieve, this Government pretends to have done in a few weeks. In opposing the suggestion that this Bill should go forward to a Select Committee, I would ask the hon. members to bear in mind the nature of proceedings in a Select Committee. Formal notice of amendments is not given but the amendments are either put forward orally and decided upon then and there, or at most a proposed amendment is pushed across the table and discussed without any adjournment for its consideration. A Select Committee consists not of experts but of people like myself who can claim not the slightest technical knowledge of this specialised and difficult subject. How is to be expected that such a Committee can deal with the intricate points involved in some of our amendments? Let me ask every hon. member of this House to imagine himself sitting in Select Committee and suddenly finding himself confronted with an amendment dealing with the question of, for instance, "unabsorbed depreciation". How many members of this House would even know the exact connotation of the phrase until it has been explained to them? I do not believe that any hon. member of this House who ponders on the nature

of the problem will believe that a non-technical Select Committee is the right place where the numerous and complicated safeguards which are to be found in the Central Indian Income-Tax Act and upon which we place so much importance, are to be put forward for insertion into the Bill.

I would further point out that there is no copy of the recent Indian Income-Tax (Amendment) Act available in the Assembly Library at present.

We, therefore, press strongly upon Government the view that they should take a little longer time in dealing with this measure. That they should consider the amendments put before them by us and, if after careful examination, they consider that the effect of those amendments would be to improve the Bill, they should themselves incorporate these amendments into their own Bill and put before the House and before the Select Committee not a Bill which every fair-minded man must admit to be thoroughly a bad Bill, but rather put up for our consideration a measure to which reasonable men could subscribe.

We placed at the disposal of the Government resources of special income-tax knowledge which the Indian Tea Industry has behind it. We assured Government then and we assure Government now that on careful examination they would find that our amendments, except in one respect as regards the rate of tax, would not go beyond the scope of reasonable attempt to protect the tax-payer against double taxation; and we further give Government our assurance that if they accept our suggestion, they would receive unstinted support and assistance from us throughout the passage of this measure. Government is as much concerned in securing fair treatment for the tax-payer as in realising revenue, and it is not unreasonable that we should expect Government to respond to this suggestion of ours. But Government could not respond to this suggestion—because they were anxious to do something spectacular in this present Session. They were much more concerned with rushing through in few days a measure to which Governments in other parts of the world would have given long and anxious consideration than in achieving something of permanent value.

How then did Government set to work about constructing this piece of hasty legislation? It would appear that they began by taking the Agricultural Income-tax Bill and used it as a foundation. They overlooked the fact that in Bihar most agricultural income will be quite from pure Zemindari concerns, whereas in this province, the income would be largely realised from companies which are partly agricultural and partly manufacturing. It is quite right and proper that agricultural companies which are partly agricultural and partly manufacturing should be duly taxed on the agricultural portions of their income concerns. We wish to suggest that the frame work required for a Bill mainly intended to tax such combined agricultural and industrial concerns is somewhat different from that which is required to deal with purely agricultural properties. The Government would have done better not to have followed so slavishly their more original contemporaries in Bihar. It is true that in one or two places the Government have made an attempt to modify the Bill to make it suitable for the case of tea companies. But as will be shown when we come to the question of details, they have lamentably failed to put the relevant clauses into a clear and proper form. They have confused income with profit and their provisions for deductions are of so vague and indefinite a nature that it would be beyond the wit of mortal man to interpret them with certainty. In other words, in the relevant parts of the Bill they have pitifully failed to do what they tried to do. In matters of this kind

it is not sufficient that Government's intentions should be benevolent—indeed, to judge from the protestations of politicians all over the world at all times, the intentions of Government have always been benevolent. But benevolence in the abstract is of very little use unless it is translated into a suitable and practicable form.

I know my friends on the Government benches will say that the European Group accept the principle of the Bill and that therefore we ought to agree to the reference to Select Committee in the hope that the many defects in the drafting of the Bill could be put right then. Let me say in the first place that successful Government, like successful business, is founded not on pious hopes but upon concrete considerations. We have placed before Government our definite suggestions for the improvement of the Bill and if Government had given us some indication as to which of them they could accept and which they would reject, we would be in a position to consider whether there is any practicable possibility of the Bill being put into proper shape in the Select Committee. Government has refused to do this and we cannot therefore rest content with the mere hope that something might be done in the Select Committee.

At this stage I ought to make it clear that we do not admit of the principles involved in this Bill—we admit the principle of agricultural income taxation, but that is very different from the principles of this Bill. The measure which we are now discussing is permeated through and through with the idea of double taxation, and indeed double taxation is just as much one of the principles of the Bill as now framed as is a tax on agricultural income. We cannot accept the principle of double taxation and we should therefore be wrong in supporting the reference of this Bill to a Select Committee.

Then again, another of the principles of this Bill is that under certain circumstances a shareholder may be taxed on a profit even though no dividend has been distributed to him. That again is a principle which we cannot accept and it is just as much one of the principles of the Bill as now framed as the principle of taxation of agricultural income.

These are not matters of detail regarding which we could trust to luck that they would be put right in Select Committee. They are matters of vital importance which if not corrected would do very serious damage to industry which we represent and therefore to the prosperity of this country, and we should be betraying not only to our own constituents but also to the best interests of the Province, if we do anything at all to assist in the passage of a Bill so hastily drafted, so ill-conceived and so lacking in all those safeguards upon which the stability and prosperity of this industry depends.

I would here like to point out that these anomalies regarding double taxation are not mere details for adjustment in Select Committee but involve vital and fundamental principles. I would further point out that if these anomalies are not removed, the tea industry in this Province will be suffering very considerably by competition from more favourably placed Tea concerns in other provinces and other countries where such burdensome taxation is not countenanced—a state of affairs for which this Government will have to bear the full blame. Even in the Province itself, if this Bill becomes law in its present form, the tea industry will bear a far bigger burden of taxation than will other industries of the province by being liable to having to pay full income tax plus and revenue, and by also not having the safeguards against double taxation which are accorded by the Central Government to non-agricultural industry.

Sir, I speak in all sincerity when I repeat that we in this industry are prepared to pay agricultural income-tax and to pay it cheerfully, if only Government would put their proposals into a proper form. I appeal even now to Government to abandon the measure which they have introduced and to place before the House in the very near future a more carefully considered and drafted Bill.

Let Government rest assured that such acceptance on their part would entail no loss of prestige, rather would it enhance their dignity in the eyes of all right thinking men. Moreover, let me assure them that there is ample precedent for such action, for indeed a similar course was adopted by the Central Government only last year in response to representations from the Congress Party in the Centre against the form in which a particular measure had been introduced. If Government were to adopt this mainly attitude, they will earn the gratitude of the Province and will go a long way to stabilise their own position.

Maulavi ABDUL MATIN CHAUDHURY: I rise to oppose this Bill. It is curious, Sir, that the Congress Government which claims to be the champion of the overtaxed people of this province should introduce in the single session a number of taxation Bills which far exceeds in number, one that have been introduced during the last twenty years of the existence of the Legislature (*Hear, hear*). This mania for taxation shows an unsympathetic understanding of the conditions of the people, very surprising in a body of men who pride themselves as being very solicitous about the welfare of their own countrymen. Even the bureaucracy of the pre-autonomy days did not inflict this burden of taxation on the people of this province that this Congress Government is going to inflict. In the light of these taxation Bills, Sir, the election manifesto of the Congress proclaiming to the world that they would give relief to the distress of the people seems a mockery.

It may be asked what is the justification of the large number of taxation Bills of which this one is the heaviest. Generally when after searching for economy in other departments of Government, if Government fail to balance the Budget or when they require to finance some comprehensive scheme, they resort to fresh taxation. As regards new comprehensive schemes there is none prepared by Government to finance which the taxation was necessary. If the finances of the province demanded that its income should be increased, I think, Government should have tapped the existing sources of revenue, the requisite extent before they embarked on this reckless taxation. I have said it in this House on many previous occasions and I shall repeat it again. There are millions of acres of land lying untenanted and unoccupied throughout the province; and there are hundreds of thousands of people all throughout the province, the landless proletariat, for whom the Congress claims to have the deepest sympathy, only the profession clamouring for access to those areas. If these lands are developed, if these lands are brought under cultivation, it will benefit both the exchequer and the starving men. There will be no necessity for taxing the over-taxed and the starving men. If Government develops the undeveloped part of the province.

Agriculturists in this province, it is well known, are generally poor. They are subject to recurring floods and the income from the agriculture is uncertain and precarious. The conditions in Bihar differ from those in Assam. Even in Bihar they have fixed Rs.5,000 as the lowest amount for taxation.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Have you seen the amendment of the hon. gentleman?

Maulavi ABDUL MATIN CHAUDHURY: Which hon. gentleman? I have not seen any amendment, Sir. Here the income has been fixed at Rs.2,000 as the limit. It is all very well to say that we are going to tax the rich. But what constitutes the rich, opinions will differ. Because a

middle class gentleman has an income of Rs.2,000, or a well-to-do tenant with an income of Rs.2,000, with Government revenues to pay, with families to maintain, with children to educate with debts to settle, with a hundred other obligations to meet, to call them rich and tax them, is a queer conception of political economy. The Hon'ble Minister has excluded Moslem Trusts from the operation of this Bill. But this is only in appearance, on paper. Because he includes in his Bill the Wakf-al-aulad and more than 95 per cent. of the Wakfs are under this category. Barring a handful of exceptions all the wakfs are Wakf-al-aulad. So the exception he makes is practically no exception at all. When this Bill was introduced in the Bihar Council, Moslems of the province protested and protested very vehemently against the inclusion of Wakf-al-aulad in the Bill. It is very surprising that a Muhammadan Minister sponsoring the Bill should include in the Bill provisions in this respect.

Sir, I oppose this Bill.

Mr. NABA KUMAR DUTTA: The position of the Indian Planters should be well-understood and all misapprehension as to their attitude to this much talked taxation should be removed. They are fully conscious that the state which protects the property of the individual and makes the growth of a private fortune possible can surely claim a fair share of the final fruits as a sleeping partner (*Hear, hear*). I do not want, however, to make secret of the fact that most of the Indian Planters are still in a sad plight. They have not yet fully recovered from the shock of the great crisis which told upon them very much heavily than on many big European Companies. Most of them had to sacrifice even the very little land revenue concession that had to be granted to many uneconomic tea concerns.

But, Sir, inspite of all these, the Indian Tea Planters, I can dare say, will never be found wanting if called upon to bear a fair share of the national burden (*Hear, hear*). If the money after being raised will be spent for various nation-building departments, the Indian Planters will surely, as members of the society, reap its fruits. If better provision is made for the education of their children, if the conditions of the villages where thousands of their kith and kin live are improved, the Indian Tea Planters will undoubtedly be compensated (*Hear, hear*).

Hence, Sir, I support this Bill with the hope that the money derived through it will be spent for constructive national programme. It is certain that a proper machinery will be required to assess levy and collect the taxes, but I hope the Government will not spend more than what will actually require for this purpose.

Maulana ABDUL HAMID KHAN: কৃষক প্রজাদিগের বাৎসরিক ছই হাজার টাকা আয়ের উপর যে ইনকামট্যাক্স ধার্য করা হইয়াছে.....

The Hon'ble the SPEAKER: এখনও ধার্য হয় নাই।

Maulana ABDUL HAMID KHAN: ধার্য হইবার জন্ত যে বিল আনয়ন করা হইয়াছে সেই বিলের সম্বন্ধে আমার আপত্তি আছে। এই আসাম প্রভিন্সের কৃষকদের ভিতর প্রতি হাজার একজন লোকও বোধ হয় নাই যাহারা নাম সাফর করিতে পারে। এমতাবস্থায় তাহারা বাৎসরিক ছই হাজার টাকা আয় সম্বন্ধে কি প্রকারে হিসাব রক্ষা করিবে তাহাই অতীব আশ্চর্যের বিষয়। ইনকামট্যাক্স অফিসার ইচ্ছা করিলে যে কোন অবস্থায় কৃষকদের উপর নোটিশ দিয়া তাহাদের বাৎসরিক আয়ের দাবী পেশ করিতে

পারিবেশ। বাৎসরিক আয়ের হিসাব আজ পর্যন্ত এই প্রতিশ্রুতির কোন কৃষক রাখে নাই বা বাধিবার আবশ্যিকতা মনে করে নাই বা রাধিবার তাহাদের ক্ষমতা নাই যেহেতু তাহারা নিরক্ষর। এবং আনার বিচার আপত্তি হইতেছে কৃষকদের উপকারার্থ বর্তমান আসাম গবর্ণমেন্ট এমন কোন কাজ করেন নাই যাগাতে তাহারা উপকৃত হইয়াছে। আজ কৃষক প্রজারা যথেষ্ট অসন্তোষিত—যথেষ্ট ভার লাঘব পরিবার জন্ত কোন আইন করিবেন বলিয়া কাইনালস মিনিষ্টার তাহাদের রিপোর্টে কোন আশ্বাস্যাতনি দেন নাই। নিরক্ষর কৃষকদিগকে শিক্ষা দিবার জন্ত বাধ্যতামূলক আইনমাধ্যম শিক্ষা আইন কার্যকরী করিবার জন্ত কোন ও অর্থ দান করিবার সুযোগ তিনি পান নাই; অথচ কৃষকদের উপর ট্যাক্স ধার্য করিবার জন্ত তিনি বিশেষ দৃষ্টিপাত করিয়াছেন। ইহাই তাহাদের আন্তরিকতার বিশেষ পরিচয়! কৃষকদিগকে মাহুখ করিবার জন্ত তাহাদিগকে প্রকৃত মাহুখ দান করিবার জন্ত যদি গভর্ণ-মেন্ট বাধ্যতা মূলক আইনমাধ্যম শিক্ষা আইন কার্যে পবিত্র করিয়া পরে এই বিল আনয়ন করিতেন তাহা-হইলে বিবেচনা করিবার বিষয় ছিল। আজ কয়েকদিন পূর্বে সুখ্মাতেলীতে যে কৃষক সম্মিলন হইয়া গিয়াছে তাহাতে কৃষকরা বর্তমান যেরকম যথেষ্ট অসন্তোষিত তাহা হইতে তাহাদিগকে রক্ষা না করিলে আসামের কৃষকসুল সমূলে ধ্বংস প্রাপ্ত হইবে ইহা পুনঃ পুনঃ উল্লেখ করিয়া মাননীয় অর্থ সচিবের বিশেষ দৃষ্টি আকর্ষণ করা যথেষ্ট কৃষকদিগকে যথেষ্ট অত্যাচার হইতে মুক্ত করিবার জন্ত কোন ও ব্যবস্থা করেন নাই। পক্ষান্তরে তিনি কৃষক-দিগকে সর্বস্বান্ত করিবার জন্ত এবং কতিপয় অফিসারকে প্রভাব দান করিবার জন্ত এই বিল আনয়ন করিয়াছেন। আমার বিশেষ অভিজ্ঞতার দ্বারা আমি জানি যে ইনকাম্-ট্যাক্স অফিসার ট্যাক্স ধার্য করিবার জন্ত যখন মকস্মণ যান তখন যে পারমান ট্যাক্স উৎকোচ দেওয়া হয় সেই পরিমাণ ট্যাক্স কম পাওয়া যায়। কৃষকদের এমন শক্তি নাই যে তাহারা হিসাব পরীক্ষা করিয়া প্রমাণ করিতে পারে যে তাহাদের বাৎসরিক আয় ওই হাজারের কম। এবং ইচ্ছা করার সঙ্গে সঙ্গে যদি তাহাকে রাজা করিতে না পারে তাহা হইলে তাহাদের পক্ষে ইনকাম্-ট্যাক্সের দায় হইতে রক্ষা পাইবার উপায় থাকিবে না। তাই আমি মনে করি যে কৃষকদের পক্ষে হিসাব রক্ষা করা কোন প্রকারেই সম্ভবপর নহে। তাই আমি মনে কৃষকদের উপকারার্থ কোনও কার্যকরী রাস্তা বর্তমান গবর্ণমেন্ট অবলম্বন করেন নাই এবং বর্তমানে হেতু আমি এই বিলের oppose করিতেছি।

Maulavi SAIYID ABDUR ROUF: Sir, I beg to say only a word or two by way of opposing this Bill. This Bill, Sir, on its face appears to be harmless, but if it is carefully perused, it will be found that it is not so harmless as it appears to be.

First of all I do not understand why in clause 2 of the Bill the word "agriculture" has not been defined. If it is the intention of Government to tax all sources of agricultural income, I cannot understand why horticulturists have been omitted. In this province there are innumerable gardens from which the horticulturists get a fairly large income, but it is not proposed to tax them. Therefore, Sir, one can say that the idea of Government is to tax some people and to omit others. Then again, Sir, in this section we find that "zaminders" or "landlords" have the same meaning as in the Sylhet, Goalpara and Assam Tenancy Acts. But these zamindars shall have to pay the agricultural income-tax on the rent received from agricultural land only. The zamindars have got under them some lands which may not be agricultural land, for instance *Bastees*, fisheries and other mahals. Therefore, Sir, in this respect also the Bill is defective. It will involve innumerable difficulties, because the proposed assessors will have to take recourse to civil courts very often.

Sir, I have nothing to say against the principle of this Bill, but I find that in many places it remains vague. I do not understand why only the title holders and zamindar have been taken in the Select Committee. The real interests of the agriculturists cannot adequately be safeguarded at the hands of this Select Committee. I, therefore, would suggest, Sir, that real agriculturists, whether from this side of the House or from the other should be taken into the Select Committee. I think if it is the intention of Government not to tax the really poor cultivators, a clause can be safely inserted in the Bill that agricultural income derived from paddy, jute and mustard should not be taxed. If this is done, I shall absolutely have no objection in giving my whole-hearted support to this Bill.

With these words, Sir, I oppose the Bill in its present form.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: Mr. Speaker, Sir, while speaking on the last Bill the Hon'ble Finance Minister said that throughout the world, and specially in the continent, a larger percentage of national income is derived from what is known as the turn-over or sales tax on commodities. But I do not know why in his dynamic as against the "static" policy of the previous Governments, in reference to our financial condition as described in his speech yesterday, the Hon'ble Finance Minister has not thought of increasing the resources of our country by such a tax rather than a tax on agricultural income. The provisions of the Bill make invidious distinctions and leave innumerable loopholes in matters of increased taxation and also bringing in the very poor people whom my friend wants to save. We had heard from the previous speakers that this tax will fall heavily upon the tea industry. Nobody can deny that the prosperity of the province of Assam is to a great extent linked with the prosperity of the tea industry. Our European friends as well as the mouth piece of our Indian Tea Planters Mr. Dutt have unhesitatingly declared that they are willing to help the provincial exchequer by means of judicious taxation rather than hasty legislation. We must remember that Assam has not got the monopoly of tea industry even in India not to speak of the world. Everybody knows that in the neighbouring province of Bengal they have not got such kind of taxation in contemplation, though they have got tea plantation there. Then there is also a big tea industry in Nilgiris in the Presidency of Madras but there also a Congress administered province have not got such kind of taxation. Therefore, if we subject our tea industry to a direct taxation in the way as this Bill contemplates then our tea industry will surely be handicapped in the competitive markets of the world of to-day. (A voice: Question). I heard that somebody put a question. Of course, I do not know whether it has come from a tea planter or any body else.

Mr. BAIDYANATH MOOKERJEE: I am sorry, Sir. Not from me (*laughter*).

Maulavi Saiyid Sir MUHAMMAD SAADULLA: Well, if the hon. gentleman whom I know to be an Indian Tea Planter questions my statement that additional taxation upon the tea industry of Assam will not handicap them in the competition of the world, *e.g.*, the tea industries of Bengal, Madras, Java and other places then I must say that he should re-study his economics. So far as my study of economical principles is concerned, I can say that when greater handicap is put to the industry of one province, the same industry of other provinces will get a preferential position and reap the benefit.

Mr. BAIDYANATH MOOKERJEE: That is a fact, Sir.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: So I say that we have to consider twice whether the only industry of Assam should be put to handicap or not but I am glad to say that my hon. friends both European and Indian planters have been patriotic enough to admit that they are willing to contribute towards the provincial exchequer provided certain amendments which have been placed before the Government are acceded to. This Bill contains certain provisions relating to tea industry itself which are, I should say, extremely unsound as Mr. Clayton has just now pointed out, that the Bill has been drafted so loosely—perhaps for want of time and not for want of intelligence, that the shareholder of a tea garden shall have to pay agricultural income-tax although he may not have derived any dividend from his share. I need not, of course, talk much about the tea industry because they have got more intelligent and able lawyers behind them who are experts in income-tax matters and they will have their own say. I should say that this piece of legislation is going to hit not merely the tea industry alone but it will hit the few Zamindars that are in the province and also our middle class peasantry. I will develop my point first as regards Zamindars. Zamindari system find place only in Goalpara and Sylhet. In Goalpara, so far as I remember, there are only 9 families who are the Zamindars of that district. I hope my hon. friend Kumar Ajit Narayan Dev will correct me if I am wrong. In Sylhet, everybody knows that for want of record-of-rights, nobody knows who are the owners of a particular Zamindari. I had during my term of office as Minister and Executive Councillor from 1924 opportunity to enquire and I learned that in certain Zamindari there are as many as thousand co-sharers. The gross income of a particular Zamindari may be a sum of Rs. 10,000 but the share-holders being innumerable to income per share may not be more than one thousand a year. But under the provision of this Bill that particular Zamindary shall have to pay agricultural income-tax, not on the share of individual Zamindars which is unassessable but for the whole Zamindari. Thus they will be hard hit and therefore the individual share-holder should not have, under the ordinary circumstances come under the operation of this Bill. Same is the case as regards the Hindu joint family. My hon. friends opposite know there are a large number of share-holders in a joint family and in view of this fact the taxation should have been at a lower rate but they have been lumped together as one individual for the purpose of taxation and as a result that poor family will be liable to higher taxation. My hon. friend Mr. Abdul Matin Chaudhuri has spoken about the Muhammadan society. Everybody knows that there is a system of family settlement which provides a percentage of income on charity and which goes by the name “wakf-al-aulad”, that is a provision for the children of the settlers of the Wakf. Everybody knows that since the time of the famous case from Sylhet “Rashamaya

versus Abul Fattah" that system of Muhammadan trust was negatived by Privy Council ruling ; but the Muhammadans in India fought against that iniquitous case law and ultimately Government had to admit the justification of this kind of trust or family settlement and as a result we have got the Wakf Validating Act of 1913. There are subsequent Acts as well. To cite an example, a Moslem Wakf of settlement whose gross income may be Rs. 20,000 generally selects himself as Matawalli or Manager as is usual and for that purpose he provides Rs. 100 a month as his maintenance and his children and other relatives and dependents are given certain allowances. But if the family become extinct, the entire money will go for charity. In almost all Wakf-al-aulad documents such provision find place and provide something on charity however small it may be. Such a family trust under the ordinary circumstances, may not have any surplus and so ought not to have been made liable for taxation but under the provision of this Bill such trusts will not escape from its operation. There also the same ingenious system of higher taxation than what an individual share-holder will get applies. I do not care for the Zamindars as well, but my chief complaint against this Bill is that it is going to tax—or more than that, it is going to cause innumerable troubles—to our middle class peasantry. Any one who has even a nodding acquaintance knows that our peasantry, at least 10 per cent. if not more, of the peasantry do really get more than Rs.2,000 annually from their agricultural produce. I think, I can say without any fear of contradiction that in the immigrant areas there are any number of families who plant on an average sufficient jute to produce 500 maunds of the fibre. Although the present rate of jute is Rs 7-8 per maund, taking an average of Rs.5 per maund, we find that from jute cultivation alone, such cultivators get about Rs.2,500. Then there is ordinary summer and winter cultivation. In those areas, every one knows that three crops are grown, viz., rice, jute and mustard. All these three agricultural products will bring the total income to a higher sum than Rs.2,000, which is the lowest limit of exemption according to this Bill. Why should I confine myself to the immigrant areas? I know of the Hills as well. In Shillong there are various families who get more than 1,000 maunds of potato per year. If we take Rs.2 as the price of potato per maund, it gives them Rs.2,000. In addition to the potato there are other crops. Some of my friends want to bring horticulture, pineapples and orange cultivation within its provision, and Khasi Hills is famous for such fruit growing. Similarly in the Garo Hills there are any number of people, a percentage of not less than 10 per cent. of the people grow sufficient cotton, and the return from the sale of cotton is more than the exempted amount. (Mr. Baidyanath Mookerjee: The amount is Rs.2,000 net.) To reply to the interjector, I have made careful study of all the provisions and I have seen the deductions that have been proposed. The deductions chiefly are the local rate, land revenue, or rent, the expenses to maintain irrigation works and so on, but how many people do maintain such works and will get these exemptions? I am fully convinced that full 10 per cent. of our peasantry will be brought under the operation of this Act. If I could gather anything from the speech of my hon. friend the Finance Minister in introducing the budget, he was claiming that his measures will not tax the peasantry at all. But the Bill as drafted is full of these provisions which will tax the peasantry also as I have shown. Sir, I can point out many more incongruities in the Bill, but as the time is getting short and the Hon'ble Finance Minister must get time to reply, I will just close with a remark that this piece of legislation has been very hastily drawn up, showing not to speak of drafting faults but even with regard to ordinary common sense things. I

need only point out to page 9, clause 18, where I could not find sub-clause (c) although there is a reference to sub-clauses (b) and (c). I think the Hon'ble Finance Minister has seen that (Hon'ble Mr. Fakhruddin Ali Ahmed :—I shall reply to that). Any way there is no sub-clause (c) at all, which shows how hastily this Bill has been drawn up. As we all want to help the present Government with additional resources, I say that if the suggestion of my hon. friend Mr. Abdur Rouf that the Bill should exempt in so many words that income from rice, jute and linseed and such kind of agricultural produce, from the operation of this Bill, then this Bill could have been taken into consideration at once. But as it is a very complicated piece of legislation, everyone should get some time to consider this measure and I therefore propose, Sir, that instead of the Bill being referred to a Select Committee let it go for circulation to elicit public opinion, and in the meantime both Government as well as all the members will be able to go through, if available, the amendments that have been suggested by my European friends on my left. We can sit in a conference and give all the help to better the draft so that the purposes which the Government have in view are best achieved. I heard that there were two conferences with the European group. In this Bill the entire population of the Province of Assam are vitally interested, so why should the conference be limited only to tea industry? If some of us had been asked to attend those conferences we would have very gladly joined the conferences but only to-day I heard for the first time about those conferences. (Mr. Baidyanath Mookerjee :—There were members outside the tea industry also who were present at the conferences.) So far as I hear, besides the European group only Mr. Baidyanath Mookerjee, who is himself a tea planter, was present. (Mr. Baidyanath Mookerjee :—And a Zamindar in the person of Kumar Ajit Narayan Dev was present.)

I therefore, Sir, formally move that this Bill be circulated for eliciting public opinion by the 30th of June, 1939 and the matter may be taken up in the next Session of the Assembly.

The Hon'ble the SPEAKER : Amendment moved :

“That the Assam Agricultural Income-Tax Bill, 1939, be circulated for eliciting public opinion by the 30th June, 1939.”

Col. A. B. BEDDOW : Mr. Speaker, it is with very considerable trepidation that I rise to address this House in connection with a Bill dealing with the difficult subject of income-tax—a subject so complicated in its nature that my mind grows dizzy when I attempt to follow out its details and technicalities. My only consolation is that there may be—I do not say there are—other members of the House who find the whole subject as difficult as I did when I first began to study the proposals for legislation are decided in the long run not by experts and technicians but by common sense of the ordinary man and what we there fore have to do is to bring to bear on the present problem our every-day business experience and our knowledge of the world in which we live. Unregenerate man is by nature a greedy animal who loathes to part with what he possesses and it is perhaps for this reason that throughout the centuries the tax gathered has been an unloved individual. Particular odium has always been attached to the form of taxation which we call income-tax—perhaps because that tax is so much more ruthless in its operation and so much more obvious in its incidence than any of the taxes we have to face. There are some who maintain that the incidence of direct taxation in India is already far too high and that there ought now to be some adjustment between direct and indirect taxation in this country. It is not necessary for me to enter into this question, but if we are to appreciate the facts of the Bill now before us, it is necessary to keep in mind the back

ground of very high taxation which already exists in British India. I need hardly remind you that at present income-tax on a company is at the rate of 2 annas 6 pies in the rupee while super-tax on a company amounts to 1 anna. In the case of an individual, super-tax rates may be much higher, rising in some cases to as much as 7 annas in the rupee. I am not trying to argue that taxation of the wealthy is excessive but am merely concerned to point out that when it is proposed to introduce further taxation there should be a willingness to give the tax-payer the benefit of any reasonable doubt on questions which may arise. The prosperity of Assam depends largely on the development of agriculture and such development becomes difficult, if not impossible, if tax administration is to be carried on in a harsh and unreasonable way. It is, therefore, essential to satisfy ourselves in regard to a proposed measure of taxation, whether it is so framed as to be oppressive and it is surely the duty of Government, before they bring their taxation proposals to the House, to examine them with utmost care and to remove or modify any clauses which may operate unreasonably towards particular individuals or interests. It would be ridiculous to pretend that in the short time which Government has given to the consideration of this measure they have done anything of the kind and it will be my aim to try to set forth a few of the ways in which the present Bill can fairly be described as harsh and oppressive. We believe that the Bill as at present drafted is so unsound as not to be capable of satisfactory modification in Select Committee. But we also believe that if Government were to take the amendments which we have put before them and bring forward a fresh Bill incorporating those amendments, every section of this House would join us in supporting the new Bill so framed. We are not here to oppose for the sake of opposition. We agree that agricultural income-tax is necessary in this country and we are prepared to co-operate in framing a sound scheme of taxation but we contend that this must be done, not in Select Committee, but by experts and representatives of the interests concerned before the Bill is brought to this House.

I turn now to the consideration of certain aspects in which this Bill is defective. I do not propose to enter into detail for such discussion would be more appropriate at a later stage, but I want to examine the general frame work of the Bill and to substantiate my statement that it will be harsh and oppressive in its operation.

There is a scheme of *double taxation running right through the Bill*. I do not know whether this was put in intentionally by Government or by High Command or whether it is merely the result of hasty drafting, but the fact remains that as it now stands there are numerous classes of people liable to double taxation. Take for example, the case of a partnership first engaged in agriculture pure and simple. As the Bill is now framed, the firm will pay agricultural income-tax and each portion will pay tax upon his share of the profit when he receives it. If both the firm and the individuals happened to be on the highest level of taxation they will pay 5 annas in the rupee on the agricultural profit. Will anybody suggest that in the present state of trade any agricultural concern can afford to pay 5 annas in the rupee as taxation? It may be said that these things could be put right in the Select Committee, but should we at this stage be asked to give our support to a Bill which contains such dangerous principles as this principle of double taxation?

It is Government's duty not to trust to luck in Select Committee, but to put this Bill right before they take it a stage further.

I have spoken of the double taxation as between a firm and its partners. I need hardly go on to explain that the individual can under the present Bill expect no refund where the rate paid by the firm is higher than the rate applicable to the individual's income—or perhaps I should say that the individual may indeed *expect* such a refund but when he comes to apply for it he will discover that those who drafted this Bill have forgotten all about his unfortunate case. It may be argued that Government has reserved for itself the power to make rules for refunds and that Government will use this rule-making power to prevent the hardship described above. We cannot accept this as a principle of legislation, that the law should be so drafted as to be oppressive and that the executive authority should be left to relieve the oppression by exercise of rule-making powers. Moreover the complete lack of consideration for the tax-payer by the authorities of the Bill would not encourage us to trust them to make a wise use of their rule-making powers.

Let me turn for a minute to a somewhat different aspect of the Bill. I refer to the attempt made in it to deal with tea gardens. It will be remembered that the Central Government charges central income-tax upon 40 per cent. of the profits of a tea garden leaving the other 60 per cent. to be regarded as agricultural profit. The present Bill, in a clumsily drafted clause appears to intend to apply this method to its own proposals but the form in which it does, it is so hopelessly confused that it fails to achieve what it intends to do. I would remind the House that the Central income-tax practice is to apply the 40 per cent. rule not to total income but to profit whereas this Bill would appear to apply the same rule to total income rather than income after deductions of expenses.

Hon'ble members will doubtless have observed that no provision whatsoever has been made for the carry forward of agricultural losses; that is to say if a man meets with loss for four or five years and in the sixth year happens to make a profit, in that sixth year he will be taxed on the whole of his profit without being given any allowance for the losses incurred in previous years. This is surely harsh and unreasonable and has no analogy in taxation laws elsewhere. It would be possible to go on at length criticising the Bill before the House, but enough has been said to show that it is quite unacceptable in its present form and that to put it into proper shape something very much more is required than a Select Committee of non-experts.

Sir, we in this Group are not opposing this Bill because it happens to come from a Congress Government. We have been considering the possibility of agricultural income-tax for months past and it has been our intention on behalf of the tea industry to support the levy of such a tax. We had hoped that our willing acceptance of this taxation would meet with an appropriate response from Government. Let me make a last appeal to Government to take our amendments, examine them and see if they can accept them; we believe that Government will be able to accept them and we urge that they should be incorporated into a new Bill which could be placed before the House in a satisfactory form. Government are anxious to expedite the passing of this Bill, but I would suggest to them that in the long run they would save rather than lose time by the method we propose which will reduce discussion in the Select Committee to a minimum. Let them do this instead of forcing us to oppose a form of taxation which we would rather support and let them not repudiate the generous gesture of a great industry. Sir, I oppose the reference to Select Committee.

(At this stage the clock struck 4 p.m.)

Khan Bahadur Maulavi KERAMAT ALI: How long the House will continue, Sir?

The Hon'ble the SPEAKER: If it is the desire of the House, we may adjourn.

(Voices—'Yes' and 'no' from different parts of the House.)

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: If I may be permitted to say a few words on this very important matter, I would suggest that in order to allow the hon. members to continue discussion further, we may sit up to 5 p.m.

(Voices—No, no.)

The Hon'ble the SPEAKER: That would be rather sitting for a long time. I am disposed to sit for a half an hour more, i.e., up to 4-30 p.m. and if within that time the matter is not finished, we will disperse.

Srijut ROHINI KUMAR CHAUDHURI: Mr. Speaker, Sir, this idea of imposition of an agricultural tax was in the air for long, because the germ of the malady of taxation pervaded this province since a certain time. I was, Sir, all along under the impression that this tax was intended for really very rich people and would not descend on what we call the middle classes of the people of this province. I was under the impression that this particular weapon was intended by the present Congress-Coalition Government against a body of people—against a group rather—who in spite of various coaxings from the Government, has not yielded and has not supported the present Government. I thought the wrath of the Congress President was only upon the European group of this Assembly and would not touch the ordinary natives of this province.

Mr. ARUN KUMAR CHANDA: Who are the extraordinary natives?

Srijut ROHINI KUMAR CHAUDHURI: My friend Mr. Chanda, on account of his association with the western people and education in the United Kingdom, does not like to be called a native of this province, but I am a native of this province myself. I am neither a tea planter nor an agriculturist; therefore I am not affected by this Bill and, therefore, I believe, I am competent to take a dispassionate view of the provisions of this Bill (*loud laughter*). But there is one trouble and that is this. I am after all a professional man, law is my profession and I ought to, if I have any love for my profession, welcome this Bill (*laughter*). Now-a-days most of the civil suits have gone to the Debt Conciliation Board and a little bird whispers that the present Revenue and Finance Minister has yielded to the persistent demand of our comrade Babu Karuna Sindhu Roy and that he will presently multiply the number of Debt Conciliation Boards, which means that if a Debt Conciliation Board is started in every thana then farewell to the legal profession (*loud laughter*). Then again the courts of senior magistrates are now being held in every nook and corner of the district where also lawyers of some seniority cannot be expected to attend. Then, again, Sir, we find that there is no intention of the present Government to reduce the rates of court-fees and stamp. The House will perhaps remember that some two years ago there was a great outcry from certain members of this House who are adorning the back benches of the Government now that the rates of court-fees and stamp should be reduced to its previous level, but I understand that this is no longer the intention of the present Government and that they will continue to levy the court-fees and stamp at the rates which are prevailing at the present time. All these circumstances combining, namely, debt conciliation board in every thana, courts everywhere and anywhere and high rate of court-fees

and stamp, it can be very easily imagined that the legal profession is going to close down. Now at this opportune moment all the members of the Bar in our province should be obliged to the Revenue and Finance Minister for bringing up this complicated measure. If it oppresses the ordinary raiyats, it is bound to give the legal profession some *dal-bhat*. I can see the advantages of this Bill from lawyer's point of view. This time we need not have to pay high rate of court-fees. My hon. friend Mr. Kedarnal Brahmin will, I think, bear me out and will be able to help us in this matter. Then either we shall not have to pay any court-fees and stamp or we may have to pay a small amount of twelve annas, so that it will be very easy for every aggrieved person to file an appeal. That is one of the advantages. I remember in the very early days of my practice.....

The Hon'ble the SPEAKER: The hon. member is straying too far.

Srijut ROHINI KUMAR CHAUDHURI: No, Sir, I am only stating the principles of the Bill. You, Sir, certainly desire that I should not be one-sided. I expected that the chair as well as this House would complement me on the fact that I am not taking one-sided view of this Bill. I am pointing out both the advantages as well as disadvantages of this Bill. (*loud laughter*). So, Sir, I remember.....

The Hon'ble the SPEAKER: The hon. member will do well to point out the disadvantages of the Bill.

Srijut ROHINI KUMAR CHAUDHURI: Always in every question I think, as I am getting old, I find, there are two sides and both sides ought to be taken into consideration. At the time of giving one's opinion and advice, specially a responsible member of this House should not entirely be guided by the advantages which a particular Bill presents. Now, Sir, as I have just now stated, when I heard of this proposal of imposition of agricultural income-tax I thought that it would be confined to the European group and might also touch our friends Messrs. Mookerjee and Company and would not go below that. I then heard that when the Government held a conference and to that conference was invited the leader of the European group, the representatives of Indian planters as well as the Zemindars. The very fact that no reference was made to the Leader of the Assam United Party and the very fact that no reference was made to the different other small groups led me to believe that this was purely a domestic matter between the Government and the richer section of the population of this province.

Mr. BAIDYANATH MOOKERJI: That is so.

Srijut ROHINI KUMAR CHAUDHURI: I did not worry about this. I thought the money would come from the rich and that the province would really have a feast from the rich and the poor will be benefited by it. I never wasted a single moment over this Agricultural Income-Tax Bill. Now, Sir, it was sometime in the 1st of March or I suppose on the 28th February that I got a copy of the Secretary that about ten days ago. I found from the circular letter of this Bill, *i.e.*, only this was dated the 25th February and it must have taken 2 days in posting and going down to Gauhati. When I knew the circumstances preceding the draft of this Bill, I thought one need not worry about this Bill. But what we actually find now, Sir? I heard from the speech of my hon. friend to the right that this is going to affect the middle class of people. Now I heard it said yesterday by the Hon'ble Finance Minister while he was reading his budget speech that his intention was to tax the rich to benefit

the poor. I do not find, Sir, where he has included in this Bill any of his benevolent intentions because I find from the Statement of Objects and Reasons that he does not mention that fact at all. What he said in his Statement of Objects and Reasons was this—

“In consideration of the deterioration in the provincial finances, the prospective loss in revenue on account of the introduction of prohibition of the use of opium, the grant of liberal remission of land revenue and to finance other beneficial projects, Government have been devising means to tap additional source of revenue. This is one of the measures, which has accordingly been adopted.”

It does not say, Sir, that the object of this Bill is to tax the rich in order to benefit the poor. The object of this Bill is only to readjust the financial condition of the Government. That is the whole object. The Hon'ble the Finance Minister does not say in the course of his speech that if this Bill is passed and if he gets a large sum of money, as he expects from the proceeds of the Bill, that he will utilise in granting a more liberal remission of land revenue; he does not say that, Sir. The House ought to bear this in mind. The members of this House who are now supporting the present Congress Coalition Government, most of the members at any rate, were very insistent in their demand for remission of 50 per cent. land revenue and when the previous Government did not find their way to grant the remission at that high rate all sorts of things were said against them. Even public meetings were arranged in different places and resolutions were passed censuring the then Government and the Revenue Minister. But when my hon. friends of the present Government assumed their office, they gave out to the public that their intention was to grant liberal remission but they were handicapped for want of fund as the previous Government had squandered away the provincial exchequer.

Mr. BAIDYANATH MOOKERJEE: Is there no time-limit, Sir?

The Hon'ble The SPEAKER: I have not fixed any time-limit. I think the hon. member is repeating some arguments.

Srijut ROHINI KUMAR CHAUDHURI: I am not repeating the arguments, Sir. Repetition is not one of my vices. I am speaking of the most important and burning topics of the remission of the land revenue.

The Hon'ble the SPEAKER: Please discuss the principle of the Bill.

Srijut ROHINI KUMAR CHAUDHURI: Certainly I am discussing the principle of the Bill. The whole question is whether the principle of this Bill is to give relief to the poor or whether to find out some money for the smooth administration of the province. That is the question that we have got to decide. (*Interruptions.*) If, Sir, you cannot stop these interruptions, it will not be possible for me to finish my speech.

Now, Sir, if the Hon'ble Finance Minister was really earnest in the matter of granting remission of land revenue and if he had stated before the House “look here I am entirely in favour of 8 annas remission in the rupee and for that you should pass this Bill”, I think several members of this House who are now opposed to the Bill would have taken that announcement into serious consideration and supported him, but neither in his speech nor in the Statement of Objects and Reasons does the Hon'ble Minister mention that. Then, Sir, he wants to impose this taxation to carry on or make amends or to make up for the loss which will be caused by the Prohibition Scheme. We have also recently received a copy of the Prohibition Bill. It is very difficult to get a clear idea of the Prohibition Scheme in contemplation of the Government from the Bill itself.

The Hon'ble The SPEAKER : I would ask the hon. member to follow the way in which the principle of the Bill has been discussed by Mr. Clayton. Mr. Clayton has given a very good criticism of the Bill and I should ask the hon. member to follow his example.

Srijut ROHINI KUMAR CHAUDHURI : I am discussing the Bill in my own way, and I think I am entitled to discuss the feasibility of the scheme of prohibition here in detail.

Srijut DEBESWAR SARMAH : But you are to obey the order of the Chair.

Mr. ARUN KUMAR CHANDA : When the Chair is on its leg you have got to take your seat.

Srijut ROHINI KUMAR CHAUDHURI : If I get a specific order from the Chair, certainly I shall obey.

Then, Sir, as regards the improvement of the general financial condition, as regards introduction of new beneficial measures, we have got no clear idea. Neither in his speech yesterday nor in the speech with which this Bill was introduced to-day, has the Hon'ble Finance Minister given us any indication of the beneficent measures that are in his contemplation and, therefore, again, Sir, if we object to the principles of this Bill, we must not be understood that we object to a further and more liberal remission of land revenue, or that we object to the prohibition schemes in principle, nor again that we object to the prohibition measure which may hereafter be ushered in by the present Government. I say that in the absence of a clear or a fairly clear indication of the intentions of the Government, we cannot say that we entirely agree with the introduction of the Bill.

Then, Sir, we have also noticed how this Bill will affect the ordinary peasant. I say the ordinary peasant because, our country is full of peasant proprietors and the joint family system is still in vogue. We have seen, not to speak of brothers, even brother's sons or even some distant kinsmen amongst the tribal people live jointly. And it was pointed out sometime ago by my hon. friend Srijut Dharsing Deuri that in the tribal areas there are big *pattas* paying hundreds of rupees land revenue which do not belong to a single individual but belongs to a fairly large number of members of their community, and sometimes practically the whole clan. If this clan whose individual share is much less than the whole tax which has to be paid on account of the imposition of the assessable it not really act harsher on the interests of the poorer people of the Bill, will

The Hon'ble the SPEAKER : May I know how long the hon. member will take ? Then,.....

Srijut ROHINI KUMAR CHAUDHURI : Another three minutes Sir. There is one very important matter to which I like to draw the attention of the House. That is the method by which this income will be assessed. I draw the attention of the House to sub-clause (c) of clause 6 of the Bill. Clause 6 enumerates how the deductions will be granted and in what cases deductions will be granted. From this sub-clause (c) I get a clear indication of how the income will be assessed. Clause (c) says "a sum equivalent to 12½ per cent. of the total amount of the rent which accrued due in the previous agricultural year, in respect of the charges for collecting the same". That is to say the income-tax will be assessed on the basis of accrual and not on actual realisation of the rent by the landholders. Now, Sir, it is a well-known fact and we have heard it several times in this House that the landlords of the present day and at the present time are finding it extremely difficult to realise

their rent. If a particular landlord has to pay income-tax merely on account of the probability of the rent accruing without his being able to realise it will not be a very great hardship. While talking of poverty, it is not always the cultivator who actually ploughs the land that is only the poor. But poverty in many cases is more to be found among many of the middle class people than among those who actually toil for their bread. Times without number we are talking of the conditions of the agriculturists but we are often ignoring the condition of the middle class man who is really suffering from more grinding poverty more than the ordinary cultivator.

I, therefore, support the motion for circulation of the Bill on the ground that it is not so harmless as it is supposed to be. I have myself been disillusioned by the speeches that have been made on the floor of the House to-day and I would ask the House to agree to the motion for circulation.

(At this stage the clock struck 4.30 p.m.)

The Hon'ble Babu KAMINI KUMAR SEN: I beg to move, Sir, "That the question be now put."

Mr. F. W. HOCKENHULL: Sir, this is a very important measure.

The Hon'ble the SPEAKER: I quite understand.

Mr. F. W. HOCKENHULL: And I should like to have an opportunity of speaking on this.

The Hon'ble the SPEAKER: I want to seek the advice of the hon. the Leader of the Opposition. I wish that he should take into consideration the time that has been taken by the hon. member Srijut Rohini Kumar Chaudhuri in delivering his speech and advise me whether I should continue for another half an hour.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: It is a very important matter and, so far I have been listening to the various points of controversy that emerges from the provisions of the Bill

The Hon'ble the SPEAKER: I am willing to sit for another half an hour and I seek your advice.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: If the Chair thinks that the discussion will finish in another half an hour, I have no objection to continue. But I understand that Mr. Hockenhill is going to speak. The Hon'ble Revenue Minister will naturally require some time to reply.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: May I say something in this connection, Sir? The only point at this stage is as regards the principle involved in the Bill. As far as I am concerned, in spite of the oration of some hon. members enunciating the principle of *Wakf-al-aulad* and discussing the scheme of prohibition, I shall take only a few minutes in replying to a few relevant points raised.

Maulavi ABDUL MATIN CHAUDHURI: There are quite a number of members who want to speak on the Bill.

The Hon'ble Babu KAMINI KUMAR SEN: May I now point out that we have heard only the repetitions of the same arguments so long and I now definitely beg to move that the question be now put.

Colonel A. B. BEDDOW: May I point out that the debate on the Income-tax Bill in the Centre occupied four days?

The Hon'ble the SPEAKER: May I ask whether Mr. Hockenhill is going to say anything new?

Mr. F. W. HOCKENHULL: I hope so.

The Hon'ble the SPEAKER: Two members of his party have already spoken.

Mr. F. W. HOCKENHULL: Mr. Speaker, Sir, the whole of the preliminary discussions have been confined to a very short period, very short compared with the voluminous amendments, which have been framed and I am sure that Government will admit that they are very serious. These voluminous amendments which have been already forwarded have not yet had the opportunity of reaching the Hon'ble Finance Minister and if that be recognised, and we are to curtail the opportunity of discussion, we have nothing to say. But I do think that in a matter of this description, where there is so much controversy we ought to have no curtailment.

The Hon'ble the SPEAKER: What I wanted to know was this. I thought that the speech of Mr. Clayton was a very full speech and that all points of view that ought to be urged have been urged. So I wish to know if the European group have any new points to urge.

Mr. F. W. HOCKENHULL: I have something to say. But I cannot say anything as regards the rest of the House, whether they have to urge anything more.

The Hon'ble the SPEAKER: I wish to know only as regards the European group whether they have anything new to say.

Mr. F. W. HOCKENHULL: I have, Sir.

The Hon'ble the SPEAKER: The Leader of the Opposition has agreed to our sitting for further half an hour. It would also be of advantage to us to sit for another hour even if we continue the discussion another day. Hon. members say that it is a very important Bill and that all points of view should be placed before the House. But I would beseech the members not to repeat arguments.

Khan Bahadur Maulavi KERAMAT ALI: Let the other members who want to speak be given an opportunity now, so that Mr. Hockenhull may have an opportunity to speak last.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: Mr. Speaker, Sir.....

The Hon'ble the SPEAKER: I would request the hon. member not to repeat any arguments already advanced.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: This Bill, Sir, has been introduced in consideration of the present finances of the province and also on account of the prospective losses which will result from the proposed introduction of prohibition of opium, although the Bill as regards the latter is not yet before the House.

Now, Sir, on a perusal of the Bill I am led to conclude that the Hon'ble Minister-in-charge is in absolute ignorance of the local conditions of the province. The practical difficulties which would result, if this Bill is passed, are innumerable. One thing we find is that there are many people in the province who have got no land and have to depend on the paddy they have to purchase from the market. And these landless people are going to be taxed. Apart from the people who cultivate land, these people who have to purchase daily or weekly paddies for their meals also will be very hard hit. Again, Sir, in the Bill we do not find any mention or any much consideration of the Muhammadan people. As I have already said, the Hon'ble Minister has absolutely no idea about the people of the province. There are innumerable Muhammadan joint families and no consideration is given to these families. In the proposed Select Committee you will find, Sir, that there is not a single member who will represent these poor people. We also know the fate of the Select Committee. In very few cases after the Select Committee has finished its work, even scant courtesy is given to them. The time is also very short. So I say this is a hasty piece of legislation.

One more point, Sir, and that is, although there are many tea gardens, very few shareholders of very few companies get dividends. For instance, the oldest concern of Sylhet—the all-India Tea and Trading Company—has not, so far as I know, paid any dividend to its shareholders for the last 12 years.

The Hon'ble the SPEAKER: What is the point?

Maulavi ASHRAFUDDIN MD. CHAUDHURY: What I mean to say, Sir, is that the shares of the shareholders are liable to taxation irrespective of the fact whether they are receiving any dividend.

The Hon'ble the SPEAKER: That has been referred to by others.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: Another thing is that most of the people who are cultivators and live on agricultural income are illiterate and very few of them can afford to maintain a staff.

The Hon'ble the SPEAKER: That has already been referred to by another hon. member.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: As I have already said, the consumers of paddy will be hard hit by this measure and most of the people of Sylhet are against this Bill. It is not because the Bill comes from the other side that I am opposing it, but we have to calmly consider whether it is laudable to tax the poor people who have to purchase paddy for their maintenance. For these reasons I oppose this Bill.

Dr. MAHENDRA NATH SAIKIA: Sir, I shall deal only with one point which has not been touched by hon. members who have already spoken. Every one is aware that, due to the enhanced rate of assessment and also due to financial depression, the Government had to give land revenue reduction to the people at a certain per cent. But it was unkind on the part of Government not to give land revenue reduction in the town areas where the assessment of land revenue has gone up very high from Rs.2 to even Rs.200 per *bigha*. Now, what I want to point out is that this Bill has been aimed at taxing agricultural income on different classes of land at the same rate. Everybody is aware that many of the tea garden areas are fee-simple grants and many have been assessed at a very low rate of revenue, whereas the enhanced rate of assessment in the other areas has gone up very high. In view of this fact, how could a provision be made in the Bill to tax equally all these different classes of land which have been assessed at different rates? For this reason, Sir, I support the amendment motion of Sir Muhammad Saadulla for circulation of the Bill so that everybody may get an opportunity to give his views thereon.

Maulavi MUNAWWAR ALI: Mr. Speaker, Sir, I am quite at one with the hon. Leader of the Opposition when he suggests that the Bill be circulated. A taxation Bill of this nature which touches the entire fringe—not only the fringe but the entire body—of the agriculturists so to speak, should not be so haphazardly piloted and so hastily gone through. I repeat with all the emphasis that I can command that this is a measure which ought to have had a far larger circulation than it has received. I think, it will at once be understood when I say that it touches rather it affects the entire body of the agriculturists and I need not dilate on that point. Sir, in my mind as a lawyer it strikes me that this Bill if passed into law might not be a legal law. I have grave doubts as to the legality of a measure like this although it may be urged on behalf of the Government that Bihar has passed a law like this and that the Joint Parliamentary Committee had also recommended the levy of tax on agricultural income so far at least as the permanently settled areas are concerned. Therefore, Sir, the reason is all the greater that this measure should be examined as exhaustively as possible. It has been said from the Government side that there is a zeal for speech making on this side. In view of the fact that so many

taxation measures are proposed to be passed in course of one session of the House, may it not be said with propriety and truth that there is a zeal in the Government side for too much taxation amounting to little less than notoriety. Sir, when I question the legality of a Bill, I have in mind the idea of double taxation. Land revenue itself is an income-tax. Those of us who have gone through the Permanent Settlement Rules and principles under which revenues in the permanently settled areas were fixed in perpetuity would agree with me that this is a double taxation. Sir, there are several other points.

The Hon'ble the SPEAKER: But the Government of India Act provides under Legislative List No. II that tax on agricultural income is to be imposed by a Provincial Legislature.

Maulavi MUNAWWAR ALI: Is it in so many clear words?

The Hon'ble the SPEAKER: Yes, in very clear words.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I mentioned item 41 of the List.

Maulavi MUNAWWAR ALI: When the permanently settled areas pay land-revenue, can those provisions be utilised?

The Hon'ble the SPEAKER: I am asking the hon. member to explain why the Government of India Act has provided like that and what is the meaning of that.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: What my hon. friend wants to say is that land revenue in permanently settled areas itself is a tax on agricultural income and therefore a further tax on agricultural income cannot be levied under law.

The Hon'ble the SPEAKER: I am therefore asking him to explain it.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: In those provinces where there are no permanently settled areas, this tax may be levied.

The Hon'ble the SPEAKER: But in other provinces they also realise this tax.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: As regards the permanently settled areas, there is some difference.

Maulavi MUNAWWAR ALI: Sir, I do not speak about the temporarily-settled area. When I speak, I speak about the areas where revenues are fixed in perpetuity. When the revenues on the permanently settled areas were fixed in perpetuity, it was fixed on the income derived from agricultural produce and unless the permanent Settlement Regulation of 1793 were clearly and definitely repealed, I strongly hold that the proposed tax cannot be imposed in the permanently settled areas.

The Hon'ble the SPEAKER: How are the local rates realised from the permanently-settled areas and how is income from fisheries included in permanently settled areas is also taxed?

Maulavi MUNAWWAR ALI: When it was found that the landlords were not fulfilling the duties imposed under the permanently-settled regulation then Government were justified in imposing the local rates included in the local rates were imposed, that point was made clear. When it was found that the landholders were not fulfilling some of their statutory duties imposed upon them under the Permanent Settlement Regulation, those duties were got compulsorily performed by the incorporation of the Local Rates Regulation, the money being spent in the local areas of the Local Rates present Bill proposes to tax for general purposes.

The Hon'ble the SPEAKER: Is not rent from land exempted from the Income-tax Act and is not the definition of the Government of India Act for income-tax, a definition of the agricultural income?

Maulavi MUNAWWAR ALI: But the definition that has been admitted does not cover that. It is one of the legal points that I raise and it may be that Government will stand to face an action in the Federal Court. I suggest, Sir, that Government should do well to refer this question to the Advocate-General of Bengal who is well versed in land laws and regulations and who will be better able to offer this Government sound advice on this point.

Collection charges that have been proposed, 12½% of the gross income, would hardly meet the various items of collection that every landlord has to bear. The smaller the landlords, the greater are the charges, I mean the proportion is greater. Is it not known to the Hon'ble Finance Minister how many small landed proprietors there are in the district of Sylhet? As long as 10 years ago their number was about 2 lakhs and a half; by this time it has reached the enormous figure of 4 lakhs. So, Sir, the measure ought not to be gone through light-heartedly. I therefore say, that it will only do credit to the Government to agree to the circulation motion so that all shades of opinion might be obtained. I, therefore, request the hon. mover to agree to the suggestion of the hon. Leader of the Opposition.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. Speaker, Sir, I beg to move the closure motion. I beg to draw your attention to rule 50, which says "At any time after a motion has been made any member may move 'That the question be now put' and unless it appears to the Speaker that the motion is an abuse of the rules or an infringement of the right of reasonable debates, the Speaker shall then put the motion 'That the question be now put'."

Sir, I beg to move "That the question be now put" as the motion moved by me has been discussed sufficiently and no new arguments are being advanced by the hon. members.

The Hon'ble the SPEAKER: Motion moved:

"That the question be now put".

(Mr. Hockenull then rose to speak).

The Hon'ble the SPEAKER: All right. I allow Mr. Hockenull, as a special case, to make a brief speech.

Mr. F. W. HOCKENHULL: Sir, in view of the fact that at our preliminary discussions there was so much agreement between the Finance Minister and myself, it seems a very sorry affair that we could not carry agreed principles to a better conclusion. In the first place we agreed that there should be certain principles accepted, and we were in entire agreement about them. There are many principles involved in the matter of income-tax, but two are of paramount necessity. First, it was agreed that there should be no overlapping between taxation as from the Centre and taxation as from the province, and secondly, it was agreed that the same income should not be taxed twice.

The Hon'ble the SPEAKER: This was referred to by Mr. Clayton in his speech.

Mr. F. W. HOCKENHULL: We agreed on the former, and I believe the Finance Minister has made every effort to secure that, although we feel there is somewhat lacking in form which will entirely ensure that to us. With regard to the latter, there seems to be practically no effort at all. The Bill has been very hastily framed, the Bill has been in the hands of the members only a short time. Even we ourselves who have had the Bill in our hands for a longer time, have not yet been able to present all our objections to its form.

Now, Sir, it is proposed by the Finance Minister that this Bill should be referred to a Select Committee. I would like to point out to him that we are suffering a great many disadvantages. The agreement on principle that was reached with regard to this Bill might very rightly have been adopted by him. We might have assurance from him that he would see that Government sponsored the necessary corrections in the Bill. In introducing this Bill this afternoon we have heard nothing whatever about any assurance or any explanation of the implications of the Bill as it stands.

Now, Sir, when the Bill goes to the Select Committee we have no assurance whatsoever that we have any chance of carrying our amendments, which we believe are essential if we are to be protected against paying twice on the same income, being accepted. In the Select Committee the matter will go by vote; and if we are outvoted, as in all probability we shall be, we stand to no opportunity of redress. Again we come back to the House and the Bill is altered, amended or not amended, as the case may be, and still we have no opportunity of securing our claim that we shall not pay twice on the same income. I think, Sir, this is a very deplorable state of affairs. I would appeal to the Finance Minister that even at this late hour, even now, he has the opportunity of doing the right thing by us, if he cares to do so. We have stated emphatically, and if I am reiterating, I hope to be excused, that we are not opposed to paying agricultural income-tax. We are opposed to paying agricultural income-tax on same income twice. Against that there is no protection in any shape or in any form so far as this Bill is concerned. References have been made this afternoon, on more than one occasion, to the imperfections of many sections of this Bill, and I can give probably 50 of them. Let me take one example. In case of firms, undivided families and companies, you are liable to be charged income-tax on the profits of the Company. You are also liable in your private and individual capacity to be charged again on that same income, and again you are liable under the Act as it stands not to be allowed a rebate which is ordinarily allowed to individual persons whose income is...

Khan Bahadur Maulavi KERAMAT ALI: On a point of information, Sir. Will the House sit beyond 5.

The Hon'ble the SPEAKER: No.

Mr. F. W. HOCKENHULL: That is an example of what I say, Sir, double taxation, and there is no denying it. This is only one of many similar instances.....

The Hon'ble the SPEAKER: I think the hon. Mr. Hockenhull is repeating some arguments.....

Mr. F. W. HOCKENHULL: I am appealing to the Finance Minister at this late hour to reconsider this matter.

The Hon'ble the SPEAKER: All points were sufficiently discussed in the speech of Mr. Clayton, and I am afraid Mr. Hockenhull is repeating his arguments. Mr. Hockenhull ought to have known better.

Mr. F. W. HOCKENHULL: If I am doing that, I hope I may be excused. I should ask the Finance Minister in conclusion to give us every opportunity of putting right what we say is emphatically wrong in this Bill. We have not had any opportunity so far and we are not likely to get much opportunity in future.

The Hon'ble the SPEAKER: The question is :
"That the question be now put."

The motion was carried :

The Hon'ble the SPEAKER: The question is,
"That the Assam Agricultural Income-Tax Bill, 1939, be circulated for eliciting public opinion by the 30th June, 1939."

The Assembly divided.

Ayes — 23

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| 1. Maulavi Saiyid Sir Muhammad Saadulla. | 13. Maulavi Muhammad Amjad Ali. |
| 2. Maulavi Munawwar Ali. | 14. Maulavi Ashrafuddin Md. Chaudhury. |
| 3. Srijut Rohini Kumar Chaudhuri. | 15. Maulavi Ghyasuddin Ahmed. |
| 4. Maulavi Abdul Matin Chaudhury. | 16. Khan Bahadur Maulavi Keramat Ali. |
| 5. Dr. Mahendra Nath Saikia. | 17. Maulavi Muhammad Maqbul Hussain Choudhury. |
| 6. Maulavi Abdul Aziz. | 18. Maulavi Matior Rahman Mia. |
| 7. Maulavi Abdul Bari Chaudhury. | 19. Maulavi Mabarak Ali. |
| 8. Maulana Abdul Hamid Khan. | 20. Khan Sahib Maulavi Mudabir Hussain Chaudhury. |
| 9. Khan Bahadur Hazi Abdul Majid Chaudhury. | 21. Maulavi Muzarrof Ali Laskar. |
| 10. Maulavi Abdur Rahman. | 22. Maulavi Sheikh Osman Ali Sadagar. |
| 11. Maulavi Saiyid Abdur Rouf. | 23. Srijut Binode Kumar J. Sarwan. |
| 12. Maulavi Dewan Muhammad Ahbab Chaudhury. | |

Noes — 56

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| 1. Rev. J. J. M. Nichols-Roy. | 23. Babu Karuna Sindhu Roy. |
| 2. The Hon'ble Babu Akshay Kumar Das. | 24. Mr. Kedarmal Brahmin. |
| 3. Kumar Ajit Narayan Dev. | 25. Srijut Krishna Nath Sarmah. |
| 4. Mr. Arun Kumar Chanda. | 26. Babu Rabindra Nath Aditya. |
| 5. Mr. Baidyanath Mookerjee. | 27. Srijut Lakshesvar Borooah. |
| 6. Srijut Beliram Das. | 28. Babu Lalit Mohan Kar. |
| 7. Srijut Bepin Chandra Medhi. | 29. Srijut Mahadev Sarmah. |
| 8. Babu Bipin Behari Das. | 30. Srijut Mahi Chandra Bora. |
| 9. Srijut Bishnu Ram Medhi. | 31. Mr. Naba Kumar Dutta. |
| 10. Babu Dakshina Ranjan Gupta Chaudhuri. | 32. Srijut Omeo Kumar Das. |
| 11. Srijut Debeswar Sarmah. | 33. Srijut Paramananda Das. |
| 12. Srijut Ghanashyam Das. | 34. Rai Bahadur Promode Chandra Dutt. |
| 13. Srijut Gaurikanta Talukdar. | 35. Srijut Purandar Sarma. |
| 14. The Hon'ble Srijut Gopinath Bardoloi. | 36. Srijut Purna Chandra Sarma. |
| 15. Srijut Haladhar Bhuyan. | 37. Srijut Rajani Kanta Barooah. |
| 16. Babu Harendra Narayan Chaudhuri. | 38. Srijut Rajendra Nath Barua. |
| 17. Srijut Jadav Prasad Chaliha. | 39. The Hon'ble Srijut Ram Nath Das. |
| 18. Srijut Jogendra Chandra Nath. | 40. Srijut Sankar Chandra Barua. |
| 19. Srijut Jogesh Chandra Gohain. | 41. Srijut Sarveswar Barua. |
| 20. Babu Kalachand Roy. | 42. Babu Shibendra Chandra Biswas. |
| 21. Srijut Kameswar Das. | 43. Srijut Siddhi Nath Sarma. |
| 22. The Hon'ble Babu Kamini Kumar Sen. | 44. The Hon'ble Maulavi Md. Ali Haidar Khan. |

Noes—56 *concl.*

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| 45. Maulavi Dewan Ali Raja. | 50. Srijut Bhairab Chandra Das. |
| 46. Maulavi Muhammad Amiruddin. | 51. Srijut Bideshi Pan Tanti. |
| 47. The Hon'ble Mr. Fakhruddin Ali Ahmed. | 52. Srijut Dhirsingh Deuri. |
| 48. The Hon'ble Khan Bahadur Maulavi Mahmud Ali. | 53. Mr. Jobang D. Marak. |
| 49. Mr. Benjamin Ch. Momin. | 54. Srijut Khorsing Terang. |
| | 55. Srijut Rabi Chandra Kachari. |
| | 56. The Hon'ble Srijut Rupnath Brahma. |

The motion was negatived.

The Hon'ble the SPEAKER: The question is that the Assam Agricultural Income-tax Bill, 1939 be referred to a Select Committee consisting of the following members :

1. Maulavi Saiyid Sir Muhammad Saadulla,
 2. Mr. J. R. Clayton,
 3. Rai Bahadur Promode Chandra Dutt, c.i.e.,
 4. Mr. Baidyanath Mookerjee,
 5. Srijut Bishnuram Medhi, and
 6. The Mover (Hon'ble Finance Minister)
- 3 members to form a quorum).

The Assembly divided.

Ayes—56 ✓

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|---|--|
| 1. Rev. J. J. M. Nichols-Roy. | 23. Babu Karuna Sindhu Roy. |
| 2. The Hon'ble Babu Akshay Kumar Das. | 24. Mr. Kedarmal Brahmin. |
| 3. Kumar Ajit Narayan Deb. | 25. Srijut Krishna Nath Sarmah. |
| 4. Mr. Arun Kumar Chanda. | 26. Babu Rabindra Nath Aditya. |
| 5. Mr. Baidyanath Mookerjee. | 27. Srijut Lakshesvar Borooah. |
| 6. Srijut Beliram Das. | 28. Babu Lalit Mohon Kar. |
| 7. Srijut Bepin Chandra Medhi. | 29. Srijut Mahadev Sarma. |
| 8. Babu Bipin Behari Das. | 30. Srijut Mahi Chandra Bora. |
| 9. Srijut Bishnu Ram Medhi. | 31. Mr. Naba Kumar Dutta. |
| 10. Babu Dakshinaranjan Gupta Chaudhuri. | 32. Srijut Omeo Kumar Das. |
| 11. Srijut Debeswar Sarmah. | 33. Srijut Paramananda Das. |
| 12. Srijut Ghanashyam Das. | 34. Rai Bahadur Promode Chandra Dutt. |
| 13. Srijut Gaurikanta Talukdar. | 35. Srijut Purandar Sarma. |
| 14. The Hon'ble Srijut Gopinath Bardoloi. | 36. Srijut Purna Chandra Sarma. |
| 15. Srijut Haladhar Bhuyan. | 37. Srijut Rajani Kanta Barooah. |
| 16. Babu Harendra Narayan Chaudhuri. | 38. Srijut Rajendra Nath Barua. |
| 17. Srijut Jadav Prasad Chaliha. | 39. The Hon'ble Srijut Ram Nath Das. |
| 18. Srijut Jogendra Chandra Nath. | 40. Srijut Sankar Chandra Barua. |
| 19. Srijut Jogeschandra Gohain. | 41. Srijut Sarveswar Barua. |
| 20. Babu Kalachand Roy. | 42. Babu Shibendra Chandra Biswas. |
| 21. Srijut Kameswar Das. | 43. Srijut Siddhi Nath Sarma. |
| 22. The Hon'ble Babu Kamini Kumar Sen. | 44. The Hon'ble Maulavi Md. Ali Haidar Khan. |
| | 45. Maulavi Dewan Ali Raja. |

Ayes— 56—concl'd.

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| 46. Maulavi Muhammad Amiruddin. | 51. Srijut Bideshi Pan Tanti. |
| 47. The Hon'ble Mr. Fakhruddin Ali Ahmed. | 52. Srijut Dhirsingh Deuri. |
| 48. The Hon'ble Khan Bahadur Maulavi Mahmud Ali. | 53. Mr. Jobang D. Marak. |
| 49. Mr. Benjamin Ch. Momin. | 54. Srijut Khorsing Terang. |
| 50. Srijut Bhairab Chandra Das. | 55. Srijut Rabi Chandra Kachari. |
| | 56. The Hon'ble Srijut Rupnath Brahma. |

Nocs—31

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| 1. Maulavi Saiyid Sir Muhammad Saadulla. | 15. Maulavi Muhammad Maqbul Hussain Choudhury. |
| 2. Maulavi Munawwar Ali. | 16. Maulavi Matior Rahman Mia. |
| 3. Srijut Rohini Kumar Chaudhuri. | 17. Maulavi Mabarak Ali. |
| 4. Maulavi Abdul Matin Chaudhury. | 18. Khan Sahib Maulavi Mudabbir Hussain Chaudhuri. |
| 5. Maulavi Abdul Bari Chaudhury. | 19. Maulavi Muzarraf Ali Laskar. |
| 6. Maulana Abdul Hamid Khan. | 20. Maulavi Sheik Osman Ali Sadagar. |
| 7. Khan Bahadur Hazi Abdul Majid Chaudhury. | 21. Col. A. B. Beddow. |
| 8. Maulavi Abdur Rahman. | 22. Mr. W. J. Gray. |
| 9. Maulavi Syed Abdur Rouf. | 23. Mr. F. W. Blennerhassett. |
| 10. Maulavi Dewan Muhammad Ahbab Chaudhury. | 24. Mr. A. H. Ball. |
| 11. Maulavi Ashrafuddin Md. Chaudhury. | 25. Mr. J. R. Clayton. |
| 12. Maulavi Badaruddin Ahmed. | 26. Mr. W. R. Faull. |
| 13. Maulavi Ghyasuddin Ahmed. | 27. Mr. F. W. Hockenhill. |
| 14. Khan Bahadur Maulavi Keramat Ali. | 28. Mr. D. B. H. Moore. |
| | 29. Mr. R. A. Palmer. |
| | 30. Srijut Binode Kumar J. Sarwan. |
| | 31. Rev. L. Gatphoh. |

The motion was adopted.

Adjournment

The Assembly was then adjourned till 11 a.m. on Saturday, the 11th March 1939.

SHILLONG :

The 1st April 1939.

A. K. BARUA,

Secretary, Legislative Assembly, Assam.

APPENDIX A

The 13th June 1938

No.3274-L.S.-G.—In exercise of the powers conferred by sections 41, 54, 131, 231, 258, 290 and 296 of the Assam Municipal Act, 1923 (Assam Act I of 1923), the Governor of Assam is pleased to make the following amendments to the rules framed thereunder and published under Notification No. 1041-E., dated the 8th March 1924, as amended.

AMENDMENTS

PART I

1. In the Preliminary and in rules 8(3) and 91(b) substitute " Provincial Government " for " Local Government ".
2. In rules 1, 61, 62, 89, 91(b), 96, 109 and 141 omit the word " Fund " after the word " Local ".
3. In rules 8, 9, 73A, 90, 91(b), 95 and 141 substitute " the Provincial Government " for " Government ".
4. In rule 11 substitute " Form 22A " for " Form 32A ".
5. In rule 93 substitute a full stop for semi-colon after the word " otherwise " and omit the remaining portion of the rule.
6. In rule 94 substitute " the Provincial Government " for " Government " in the last sentence of the rule and omit the words " for retention in the custody of the Controller of the Currency ".
7. In Form No.25—
 - (i) Omit the first item " motor vehicle ".
 - (ii) In (a) of the instructions in the Form substitute " Provincial Government " for " Local Government ", and in (c) " the Crown " for " Government " when it occurs first and " Government concerned " for " Government " where it occurs next.
 - (iii) Omit (g) of these instructions.

APPENDIX A

8. In rules 5 and 53—
Omit the word " Fund " after the word " Local ".
9. In rule 22 substitute " section 76 " for " section 82 ".
10. In rules 30 and 54—
Substitute " the Provincial Government " for " Government ".

PART II

Section I

11. In rule 1 substitute " Provincial Government " for " Local Government ".
12. In rule 3 substitute " the Provincial Government " for " Government ".

PART III

13. In rule 1(1) substitute " the Provincial Government " for " Government " in the first sentence and in rule 1(2) substitute " the Provincial Government " where it occurs first.
14. In rules 3 and 20(1)—
Substitute " Provincial Government " for " Local Government ".

PART IV

15. In the heading *substitute* " Provincial Government " for " Government " and " servants of the Crown " for " their officers ".
16. In rules 1 (and also in the margin) and 8—
Substitute " Provincial Government " for " Local Government ".
17. In rule 12 *omit* the word " Fund " after the word " Local ".

PART V

18. In rule 2 *substitute* " the Provincial Government " for " Government " in the last sentence of paragraph I.
19. In rule 3 *substitute* " the Provincial Government " for " Government " after the words " shall be paid by " and " shall be borne by ".
20. In rule 4 (and also in the margin) *substitute* " service of the Crown " for " Government service ".
21. In rule 9 *substitute* " the Provincial Government " for " Government ".
22. In rule 15 *substitute* " the service of the Crown " for " Government employ ".
23. In rule 16 (and also in the margin) *substitute* " servants of the Crown " for " officers of Government ".
24. In rule 17(i) *substitute* " servant of the Crown " for " Government servant ".
25. In rule 22 *substitute* " Official Gazette " for " Assam Gazette ".

PART VII

26. In rule 1 *substitute* " the Crown " for " Government ".
27. In IA *substitute* " the Provincial Government " for " the Government " and " Government ".
28. In rule 10 *substitute* " servant of the Crown " for " Government officer " and " the Provincial Government " for " Government ".
29. In rule 11 *substitute* " servants of the Crown " for " Government servants ".

PART VIIA

30. In rules 2, 3, 4 and 5—
Substitute " servants of the Crown " for " Government servants ".

PART VIII

31. In rule 5 *substitute* " Provincial Government " for " Government " and in rule 5(6) *substitute* " the Provincial Government " for " Government ".
32. *Omit* rule 9.

S. P. DESAI,

Secy. to the Govt. of Assam, L.S.-G. Deptts.

APPENDIX B

The 13th June 1938

No.3276-L.S.-G.—In exercise of the powers conferred by section 296(2) (x) of the Assam Municipal Act, 1923 (Assam Act I of 1923), the Governor of Assam is pleased to prescribe in supersession of this Department Notifications No.1405-L.S.-G., dated the 18th April 1925, No. 6527-L.S.-G., dated the 22nd December 1925, No. 6528-L.S.-G., dated the 22nd December 1925 and No. 768-L.S.-G., dated the 28th April 1930, the following fees as the maxima which may be levied by the following Municipal Boards and Small Town Committees on carriages and carts under section 59, sub-sections (h) and (i) of the said Act:—

License fees on carriages and registration fees on carts in the Silchar, Sylhet, Habiganj, Karimganj, Sunamganj, Maulvi Bazar, Shillong, Dhubri, Goalpara, Gauhati, Barpeta, Tezpur, Nowgong, Sibsagar, Jorhat, Golaghat, Dibrugarh and Tinsukia Municipalities, and in the Doom-Dooma, North Lakhimpur and Nazira Small Towns—

	Per annum
For every four-wheeled carriage	Rs. 18
For every two-wheeled carriage	10
For every cart	10

The Municipal Boards and Town Committees may vary these rates as they please within these maxima for different kinds of carriages and carts.

S. P. DESAI,

Secy. to the Govt. of Assam, Edn. & L. S.-G. Deptts.

APPENDIX C

The 13th June 1938

No.3277-L.S.-G.—In exercise of the powers conferred by section 296(2) (i) of the Assam Municipal Act, 1923 (Assam Act I of 1923), as subsequently amended, the Governor of Assam is pleased to make the following amendments to the rules framed thereunder and published under Notification No.656-L.S.-G., dated the 13th February 1937—

AMENDMENTS

1. In rules 2(2) and 46—
Substitute "official Gazette" for "Assam Gazette".
2. In rules 2A and 48—
Substitute "Provincial Government" for "Local Government".
3. In rule 3(1) substitute "Provincial Government" for "Local Government" and "Central Government" for "Governor General in Council".

S. P. DESAI,

Secy. to the Govt. of Assam, Edn. & L. S.-G. Deptts.

APPENDIX D

The 15th November 1938

No.5320-L.S.-G.—In exercise of the powers conferred by section 89 of the Assam Local Self-Government Act, 1915 (Assam Act I of 1915) and 296 of the Assam Municipal Act, 1923 (Assam Act I of 1923), as subsequently amended, the Governor of Assam is pleased to make the following rules for the conduct of the "Assam Local Bodies Accountants' Diploma Examination" as announced in this Department Notifications Nos. 2224 L.S.-G., and 2220-L.S.-G., dated the 20th April 1938 and 19th April 1938 respectively:—

Rules for the Assam Local Bodies Accountants' Diploma Examination qualifying for promotion to or confirmation in the rank of Accountants or Head Clerks and Accountants in the offices of the Local Boards and Municipalities in Assam.

1. "The Assam Local Bodies Accountants' Diploma Examination" shall be held by the Examiner, Local Accounts, every year in November at a suitable centre to be fixed by him. The examination shall be open only to permanent employees of local bodies. The subjects of the examination and the marks allotted to each subject are as follows:—

Subjects	Full marks	Pass marks
1. Book-keeping (Elementary principles) ..	100	50
2. Mensuration	50	25
3. Fundamental and Subsidiary Rules so far as Local Bodies are concerned.	200	100
*4. Local Self-Government Act and the Statutory Rules framed thereunder.	200	100
*5. Subsidiary Rules framed by the Boards ..	50	25
*6. Municipal Act and Account Rules ..	200	100
*7. Subsidiary Rules framed by the Municipalities.	50	25

*Subjects 4 and 5 will be compulsory and subjects 6 and 7 optional in the case of employees of Local Boards and subjects 4 and 5 will be optional and subjects 6 and 7 compulsory in the case of employees of Municipal Boards.

1. A candidate must pass in every subject in order to pass the examination.

2. A candidate who fails at an examination but shows marked proficiency in any subject by passing therein with not less than 60 per cent. of the marks will be exempted from further examination in that subject in subsequent examination.

3. Application for permission to sit for the examination should be made to the Examiner, Local Accounts, through the Head of the Office so as to reach him on or before the 1st October of each year.

4. No candidate shall be admitted to the examination until he has paid Rs. 5 as examination fee into the Treasury under the head "XXXVI—Miscellaneous Departments—Examination fees—Provincial" and presented the chalan duly receipted with his application to the Examiner. A candidate who fails and presents himself for the examination on a subsequent occasion must subject to the provision in Rule 2 above undergo the full examination and furnish a fresh fee. If from any cause a candidate does not appear for the examination the fee paid will not be refunded, nor will it be placed to his credit for any subsequent examination.

5. The examination will be compulsory only for Accountants and optional for all other employees. Accountants and Head Clerks and Accountants who are at present permanently employed in such posts will not however be liable to pass the examination. Names of candidates successful at the examination will be published in the *Assam Gazette* and they will be entitled to receive a Diploma.

H. G. DENNEHY,
Secy. to the Govt. of Assam, Edn. & L.S.-G. Depts.

APPENDIX E

The 29th November 1938

No. 5489-L.S.-G.—In exercise of the powers conferred by sections 59 and 296 of the Assam Municipal Act, 1923 (Assam Act I of 1923), as subsequently amended, the Governor of Assam is pleased to make the following addition to the rules published under this Department Notification No. 1041-E., dated the 8th March 1924, to prescribe fees on boats including steam boats and other vessels mooring within the Municipalities:—

Insert the following as new rules after rule 103 in Part I, at page 174 of the Assam Municipal Manual:—

103A. A Municipal Board may by resolution passed at a meeting decide to impose the following fees:—

(a) A fee for mooring at any landing-stage maintained at the Board's cost, on a scale to be approved by the Commissioner but not exceeding the following:—

Vessel including flats and barges in tow propelled by steam, motor, electrical or other mechanical power.	...	Rupees 2 per diem.
Country boat, flats and barges (not in tow).	...	Annas 4 per diem.
Row boat, skiff or other like craft	...	Anna 1 per diem.

(b) A fee for mooring at any other place within the Municipality, provided that mooring at such place has not been prohibited under bye-law, on a scale to be approved by the Commissioner but not exceeding half the rates provided under sub-rule (a).

The fee shall be realizable from the owner, if in charge of the boat, or from the person in charge.

• *Explanations.*—I. A landing-stage shall be deemed to be maintained at the Board's cost if the Board keeps the slope to the water's edge in repair and provides rings, bollards, ropes, chains or the like facilities for mooring.

II. A vessel or boat shall be deemed to moor if and when it is secured directly or indirectly to the shore or to the bed of the river.

III. The word "boat" used hereinafter shall be deemed to include any vessel, boat or other craft.

IV. The daily charge will be assessed for any portion of a day.

103B. When a Board has determined that fees shall be imposed under rule 103A, an order shall be published not less than one month before the beginning of the year, *half year or quarter* in which it shall first take effect specifying the amount of fees to be charged, provided that—

(a) no fee shall be imposed upon any boat which is the property of the Crown or of a local authority, or for the maintenance of which for the execution of their duty an allowance is made by Government or local authority to any of their officers, or hired or maintained by a public servant for the discharge of his duties as such public servant,

- (b) no fees shall be imposed on boats plying for hire in connection with a ferry recognised by statute or statutory rules,
- (c) no fee shall be imposed upon boats kept for sale by any bona fide manufacturer of such boats,
- (d) no fee shall be imposed upon any boat belonging to a contractor which is used exclusively for carrying mails,
- (e) no fees shall be imposed on country boats with a beam measurement not exceeding three cubits,
- (f) the Board may compound with the owner of any boat or boats for a certain sum to be paid for the boat or boats belonging to such owner or kept in his charge in lieu of the fees prescribed under rule 103A.

103C. When a fee is imposed under rule 103A the Board shall arrange for—

- (i) the maintenance of the foreshore in a sanitary condition,
- (ii) the provision of necessary appurtenances for the mooring of boats, and
- (iii) the maintenance in good order—where such maintenance is undertaken by it—of landing-stages.

103D. If any person moors a boat within the Municipality and fails to pay on demand the fee imposed under rule 103A, any officer duly authorised by the Board may seize and detain such boat, and the Board shall on receipt of a report that the boat has been seized issue a notice in writing that such boat will be sold by auction after the expiration of 20 days at such place as may be stated in the notice; and if the fee together with the cost of seizure and custody remains unpaid for 20 days after the issue of such notice the Board may sell the property seized for payment of the said fee, and of all expenses occasioned by such non-payment, seizure, custody and sale. The surplus sale proceeds, if any, shall be credited to the Municipal fund and may be paid on demand to any person who establishes his right to the satisfaction of the Board or in a Court of competent jurisdiction.

Provided that if at any time before the sale is concluded the person whose boat has been seized shall tender to the Board, or to a person authorised by the Board, the amount of all the expenses incurred and an amount being double the fees payable by him, the Board shall forthwith release the boat so seized.

103E. Any person aggrieved at the imposition of fees as aforesaid may appeal to the Magistrate of the District whose decision shall be final.

Note.—The term "Magistrate of the District" includes a Subdivisional Officer.

103F. Where resistance is offered to any person duly authorised by a Board to collect the fees, any police officer whom he may call to his aid shall be bound to assist him; and such police officer shall for that purpose, have the same powers as he has in the exercise of his ordinary police duties.

103G. When any person, authorized to collect fees, demands or takes any higher fees than the fees authorized under these rules, he shall be punishable with fine which may extend to fifty rupees.

H. G. DENNEHY,

Secy. to the Govt. of Assam, Edn. & L.S.-G. Depts.

ASSAM LEGISLATIVE ASSEMBLY

GOVERNMENT OF ASSAM

GOVERNOR OF ASSAM

His Excellency Mr. H. J. TWYNAM, C.S.I., C.I.E., I.C.S.

MEMBERS OF THE COUNCIL OF MINISTERS

1. The Hon'ble Srijut GOPINATH BARDOLAI, M.A., B.L., in charge of Home and Education Departments.
2. The Hon'ble Mr. FAKHRUDDIN ALI AHMED, Barrister-at-Law, in charge of Finance and Revenue Departments.
3. The Hon'ble Babu KAMINI KUMAR SEN, B.L., in charge of Local Self-Government, Legislative, Judicial and General Departments.
4. The Hon'ble Srijut RAMNATH DAS, B.L., in charge of Medical, Public Health, Welfare of Labour, Boilers, Factories and Electricity Departments.
5. The Hon'ble Babu AKSHAY KUMAR DAS, B.L., in charge of Excise and Agriculture Departments.
6. The Hon'ble Maulavi MD. ALI HAIDAR KHAN, in charge of Public Works Department.
7. The Hon'ble Srijut RUPNATH BRAHMA, B.L., in charge of Forest and Registration Departments.
8. The Hon'ble Khan Bahadur Maulavi MAHMUD ALI, in charge of Co-operative Societies and Industries Departments.