

President

The Honble Mr. B. K. ...

Speaker

The Honble Mr. ...

Deputy Speaker

Mr. ...

Deputy Speaker

Mr. ...

**The Joint Session of the Assam Legislature met in the
Assembly Chamber, Shillong, at 11 a.m. on Thursday,
the 3rd August 1939. The Hon'ble the President (Rai
Bahadur Heramba Prosad Barua) in the Chair**

(Present 125)

1. The Hon'ble Srijut Gopinath Bardoloi.
2. The Hon'ble Mr. Fakhruddin Ali Ahmed.
3. The Hon'ble Babu Kamini Kumar Sen.
4. The Hon'ble Srijut Ram Nath Das.
5. The Hon'ble Babu Akshay Kumar Das.
6. The Hon'ble Maulavi Md. Ali Haidar Khan.
7. The Hon'ble Srijut Rupnath Brahma.
8. The Hon'ble Khan Bahadur Maulavi Mahmud Ali.
9. Kumar Ajit Narayan Dev, M. L. A.
- ✓ 10. Rai Sahib Apurba Kumar Ghosh, M. L. C.
11. Mr. Arun Kumar Chanda, M. L. A.
12. Mr. Baidyanath Mookerjee, M. L. A.
- ✓ 13. Rai Sahib Balabaksh Agarwalla Hanchoria, M.L.C.
14. Babu Balaram Sircar, M. L. A.
15. Srijut Beliram Das, M. L. A.
16. Srijut Bepin Chandra Medhi, M. L. A.
- ✓ 17. Srijut Bhimbor Deori, M.L.C.
18. Srijut Bhuban Chandra Gogoi, M. L. A.
19. Babu Bipin Behari Das, M. L. A.
20. Srijut Bishnu Ram Medhi, M. L. A.
21. Babu Dakshina Ranjan Gupta Chaudhuri, M. L. A.
22. Srijut Debeswar Sarmah, M. L. A.
- ✓ 23. Babu Gazanand Agarwalla, M. L. C.
24. Srijut Ghanashyam Das, M. L. A.
25. Srijut Gaurikanta Talukdar, M. L. A.
26. Srijut Haladhar Bhuyan, M. L. A.
27. Babu Harendra Narayan Chaudhuri, M. L. A.
- ✓ 28. Rai Sahib Hem Chandra Dutt, M. L. C.
29. Babu Hirendra Chandra Chakravarty, M. L. A.
30. Srijut Jadav Prasad Chaliha, M. L. A.
- ✓ 31. Babu Jatindra Chandra Maitra, M. L. C.
32. Srijut Jogendra Chandra Nath, M. L. A.
33. Srijut Jogendra Narayan Mandal, M. L. A.
34. Srijut Jogeshchandra Gohain, M. L. A.
35. Babu Kalachand Roy, M. L. A.
36. Srijut Kameswar Das, M. L. A.
37. Babu Karuna Sindhu Roy, M. L. A.
38. Mr. Kedarmal Brahmin, M. L. A.
39. Srijut Krishna Nath Sarmah, M. L. A.
40. Srijut Lakshesvar Borooah, M. L. A.
41. Babu Lalit Mohan Kar, M. L. A.
42. Srijut Mahadev Sarma, M. L. A.
43. Dr. Mahendra Nath Saikia, M. L. A.
44. Srijut Mahi Chandra Bora, M. L. A.
- ✓ 45. Babu Man Mohon Chaudhury, M. L. C.
46. Mr. Naba Kumar Dutta, M. L. A.
47. Srijut Omeo Kumar Das, M. L. A.
48. Srijut Paramananda Das, M. L. A.
49. Rai Bahadur Promode Chandra Dutt, M. L. A.
50. Srijut Purandar Sarma, M. L. A.
51. Srijut Purna Chandra Sarma, M. L. A.
52. Babu Rabindra Nath Aditya, M. L. A.
53. Srijut Rajani Kanta Barooah, M. L. A.
54. Srijut Rajendra Nath Barua, M. L. A.

55. Rai Bahadur Rameswar Saharia, M. L. C.
56. Srijut Rohini Kumar Chaudhuri, M. L. A.
57. Srijut Sankar Chandra Barua, M. L. A.
58. Srijut Santosh Kumar Barua, M. L. A.
59. Mr. Sarat Chandra Bhattacharya, M. L. C.
60. Srijut Sarveswar Barua, M. L. A.
61. Babu Satyendra Mohon Lahiri, M. L. C.
62. Babu Shibendra Chandra Riswas, M. L. A.
63. Srijut Siddhi Nath Sarma, M. L. A.
64. Rai Sahib Sonadhar Das Senapati, M. L. C.
65. Babu Suresh Chandra Das, M. L. C.
66. Maulavi Abdul Aziz, M. L. A.
67. Maulavi Abdul Bari Chaudhury, M. L. A.
68. Maulavi Abdul Hai, M. L. C.
69. Maulana Abdul Hamid Khan, M. L. A.
70. Khan Bahadur Hazi Abdul Majid Chaudhury, M. L. A.
71. Maulavi Abdul Matin Chaudhury, M. L. A.
72. Khan Sahib Maulavi Abdur Rahim Chaudhury, M. L. C.
73. Maulavi Abdur Rahman, M. L. A.
74. Maulavi Syed Abdur Rouf, M. L. A.
75. Maulavi Md. Abdus Salam, M. L. A.
76. Maulavi Dewan Muhammad Ahab Chaudhury, M. L. A.
77. Maulavi Muhammad Amiruddin, M. L. A.
78. Maulavi Muhammad Amjad Ali, M. L. A.
79. Maulavi Md. Asad-uddin Chaudhury, M. L. C.
80. Maulavi Ashrafuddin Md. Chaudhury, M. L. A.
81. Maulavi Badaruddin Ahmed, M. L. A.
82. Khan Bahadur Dewan Eklimur Roza Chaudhury, M. L. A.
83. Maulavi Ghyasuddin Ahmed, M. L. A.
84. Khan Bahadur Maulavi Golam Mastafa Chaudhury, M. L. C.
85. Khan Bahadur Maulavi Gous Uddin Ahmed Chaudhury, M. L. C.
86. Maulavi Jahanuddin Ahmed, M. L. A.
87. Khan Bahadur Maulavi Keramat Ali, M. L. A.
88. Maulavi Muhammad Maqbul Hussain Chaudhury, M. L. A.
89. Maulavi Matior Rahman Mia, M. L. A.
90. Maulavi Mabarak Ali, M. L. A.
91. Khan Sahib Maulavi Mudabbir Hussain Chaudhury, M. L. A.
92. Khan Bahadur Maulavi Mufizur Rahman, M. L. A.
93. Maulavi Munawwar Ali, M.L.A.
94. Maulavi Muzarraf Ali Laskar, M. L. A.
95. Maulavi Namwar Ali Barbhuiya, M. L. A.
96. Maulavi Naziruddin Ahmed, M. L. A.
97. Maulavi Sheik Osman Ali Sadagar, M.L.A.
98. Khan Sahib Maulavi Rukun-oddin Ahmed, M.L.C.
99. Maulavi Saiyid Sir Muhammad Saadulla, M.L.A.
100. Khan Bahadur Maulavi Sayidur Rahman, M.L.A.
101. Shams-ul-Ulama Maulana Abu Nasr Md. Waheed, M.L.A.
102. Mr. C. W. Morley, M.L.A.
103. Mr. A. H. Ball, M.L.A.
104. Mr. F. W. Blennerhassett, M.L.A.
105. Mr. E. B. Sim, M.L.A.
106. Mr. E. S. Kaye, M.L.A.
107. Mr. H. Emblen, M.L.C.
108. Mr. F. W. Hockenull, M.L.A.
109. Mr. W. J. Gray, M.L.A.
110. Mr. D. B. H. Moore, M.L.A.
111. Mr. P. Munday, M.L.C.
112. Mr. N. Dawson, M.L.A.
113. Miss Mavis Dunn, M.L.A.
114. Mr. Benjamin Ch. Momin, M.L.A.
115. Srijut Bhairab Chandra Das, M.L.A.
116. Srijut Bideshi Pan Tanti, M.L.A.

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| 117. Srijut Binode Kumar J. Sarwan, M.L.A. | 122. Rev. J. J. M. Nichols-Roy, M.L.A. |
| 118. Srijut Dhirsingh Deuri, M.L.A. | 123. Srijut Khorsing Terang, M.L.A. |
| 119. Rev. L. Gatphoh, M.L.A. | 124. Mr. P. Parida, M.L.A. |
| 120. Mr. C. Goldsmith, M.L.A. | 125. Srijut Rabi Chandra Kachari, M.L.A. |
| 121. Mr. Jobang D. Marak, M.L.A. | |

Condolence on the death of Mr. T. R. Phukan.

The Hon'ble the PRESIDENT: Hon'ble members. Before we proceed with the business of this session it is my painful duty to refer to a melancholy event that took place only a few days ago. As a matter of fact, in a joint session we are precluded by the Rules and the Statute from discussing any business other than the business for which the joint session is summoned. I have taken "business" in the sense of legislative business, and as expression of condolences on the death of a great man does not come within the purview of legislative business I have thought it fit to make a brief reference to it.

It is my painful duty to refer to this melancholy event which took place only a few days ago—I mean the passing away of that great man, Mr. T. R. Phukan. Hon. members will remember that he adorned this House—I mean the old Legislative Council—as well as he adorned the Central Legislative Assembly as a representative of the Assam Valley for a considerable length of time. I had the honour of sitting at his feet as a student of the Earle Law College, and I had also the honour of working as his Colleague in the Central Legislature, and the more I came into contact with him the more I was confirmed in my conviction that he was a great gentleman. His great personality, his tactfulness, his force of argument, his suave manners and genial temperament and his boldness at once marked him out as a great statesman, a leader of thought and a leader of men, and I mourn his loss to-day because he is no more. Mr. Phukan had to face many an adverse circumstance in his life of late; he had suffered bereavements and other losses. But in spite of that, he braved the worst and hoped the best and while breasting the blows of adverse circumstances he was always wearing a smiling face about it. I cannot refrain from adapting a few words from a great English poet—and in adaptation from that poet I would simply say—

"Phukan, thou shouldst be living at this hour ! Assam hath need of thee".

The Hon'ble Srijut GOPINATH BARDOLOI: Mr. President, Sir, if we are allowed to associate ourselves in this condolence motion, Sir, I most sincerely do so. To me it is almost a difficult matter to be speaking publicly. (*Hear, hear.*) (The Hon'ble the President: Order, order.) My grief is so personal!

I had personal associations with Mr. Phukan for all the time that I have lived, and it is with the greatest sorrow and with the greatest feeling of loss that I associate myself with this motion. Sir, I would only refer to one aspect of his life to-day, and that is the life that he had chosen for himself, *i.e.*, a life of sacrifice and suffering. In 1916 Mr. Phukan had all that he wanted—he had the best practice in Assam, one might say; he had the gift of eloquence better than many people in Assam, and he was gifted in every other way. In 1920 the call came to him, and that was the call of the country, without any hesitation he abandoned all the good that life held and immediately embraced a life of suffering and sacrifice, and the lot which

has been embraced by many for the cause of the freedom of the country—*viz.*, imprisonment, was his. To-day his life might have been described in quite a different manner, but he chose the life of sacrifice—he sacrificed everything that he held dear, and he did not hesitate to accept the lot of many—imprisonment. He has left behind him an example of sacrifice and suffering, and when we mourn his loss to-day it is that particular aspect of his life—his sacrifice, complete abandonment and on that I desire to lay special stress. He was undoubtedly the most congenial man that one would ever meet. He was a friend of the boy in the street as well as of the biggest man he had met. He had a geniality of temper and a spirit of humour which I have found in very few. These were undoubtedly great qualities of head and heart, but what appeals to me to-day is his outstanding sacrifice—sacrifice which would appeal even the noblest of men. While I mourn his loss I also hold before the public at large the life that he led as an example to be followed by all.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: Mr. President, Sir, I am glad that you have accepted an interpretation of the rules which has enabled this reference to the passing of a great leader before the House to-day. To me, Sir, the death of Mr. Phukan is a personal loss. In him, whether I agreed with his politics or not, I had a dear and near friend. I cherish with cheerful memory the days that we passed together in the first Councils of Assam for a number of years. I remember his eloquence and the boldness with which he put forward his arguments. But above all I remember his social qualities—a man of versatile genius and wonderful memory. He had suaveness of manner and a geniality of disposition which made him a very sweet companion indeed.

But in an August Assembly like this we cannot, however near and dear he may be, extol his social qualities. But we have to record our homage to a great man for his public activities. As Leader of the House the Hon'ble Premier has already mentioned that the outstanding feature of his life was sacrifice. I know the extent of the practice he had at the lucrative Bar of Gauhati where I was his colleague. But when according to him, the call of the country came, he threw out that practice and suffered imprisonment, not once, but, as I remember, twice.

He was the scion of a noble family; he comes from the family of Governors of southern Assam in the time of the Ahom kings. He was brought up in the lap of luxury and he had no fear. When the great agitation for the freedom of the country was started in 1920, he suffered all kinds of difficulties and discomforts and accepted with a cheerful smile his place within the prison walls.

I mentioned that he was a versatile genius. One day after he had come out of prison, I was extremely surprised to find that he was reciting certain chapters of the Koran which he had learned during his incarceration from his fellow Muhammadan prisoners. And since then he had a great reverence for our holy script, the Al Koran, and often-times he used to discuss with me the opening chapter and its grandeur. A man who, in spite of his incarceration, can have the patience to learn a difficult language like Arabic and commit to memory chapters from the Holy Koran, cannot but bring out our homage of admiration at a time when he is no more!

The fact that he was a great leader will be borne out by the fact that he represented the six districts of the Brahmaputra Valley in the Central Assembly for no less than three terms. People complained that he did not utilise his great powers of argument and eloquence more often than he did, but it must be admitted that, when any question pertaining to the interest of the province arose, he was never silent.

Indeed the loss we have sustained is a very sad one and sudden too. He was only a fortnight back killing wild tuskers in the jungles. It was only three days since he returned home for rest and he had a painless death. Like my friend the Hon'ble Premier, our request to all members is to follow the footsteps of the great departed, his breadth of views and wide outlook and above all his patriotism and sacrifice for the good of the country.

Rai Bahadur PROMODE CHANDRA DUTT: Mr. President, Sir, I beg to associate myself whole-heartedly with what you and the other speakers have said about the late Mr. Phukan. Undoubtedly he was one of the most outstanding personalities of this province, and both as a leader and as a man he won the admiration of all who came in contact with him. I had the privilege of knowing him for some years and I had formed the highest opinion about his character and his position as a leader. His name was a house-hold word in this province. His death is a loss not only to this province but to the cause of national regeneration for which he was a great fighter. We all pray that his soul may rest in peace.

Mr. F. W. HOCKENHULL: Mr. President, Sir, I should also like to associate myself with the sentiments expressed in regard to the death of that great Assamese gentleman, Mr. Phukan. He was a very wise counsellor and, far from being merely a party man, was a man of very wide outlook. I would like to add a personal note, as I was associated with him in the Central Assembly for some time, and I acknowledge with gratitude the kindness and assistance he was always ready to offer. Will you, Sir, on behalf of this group, associate us in the message of condolence you will forward to his bereaved relatives?

Mr. KEDARMAL BRAHMIN: Mr. President, Sir, on behalf of the Marwari community I associate myself with the Hon'ble Prime Minister and the Leader of the Opposition in the sentiments expressed by them with regard to the death of the late Mr. Phukan. I came in contact with him at Gauhati and always had a great regard for him both as a leader and as a sincere worker for the cause of the country. Sir, to-day it is unfortunate for us to mourn the death of such a great man, the like of whom will be very difficult for Assam to get in future. With these words, Sir, I beg to associate myself with the condolence motion.

Maulavi ABDUL MATIN CHAUDHURY: Mr. President, Sir, with your permission I desire to pay a personal tribute to the memory of the late Mr. Tarun Ram Phukan. Many hon. members are aware that my personal relationship with Mr. Phukan was very cordial and affectionate and I was like a younger brother to him. No amount of political difference could affect our personal relationship. He was all the time dear old loving affectionate *Dada* to us and by his death I mourn not merely the loss of a great leader but to me it carries pangs of personal bereavement. Mr. T. R. Phukan was undoubtedly the greatest leader that Assam has yet produced. During the non-co-operation movement when we worked under him, he was the uncrowned king of Assam, he was the idol of the nation and no leader of Assam has achieved the eminence and the high influence all over India as Mr. Phukan did in his time. He was a born aristocrat, a born leader of towering strength. As Sir Muhammad Saadulla and the Hon'ble Premier have said his social qualities were unrivalled. His genial personality radiated charm, good fellowship, friendliness all around. His innate nobility, his generosity and charming and captivating manners endeared him to the innumerable friends, all over India both English and Indian, both Hindus and Muhammadans. He was one of the most intimate friends of the late Mr. C. R. Das and Pandit Motilal Nehru. He was of a class with them. He belonged to that group of towering heroic leaders who are regarded as

makers of modern India. The loss that Assam has sustained by his death is irreparable. We all hope that his noble life will serve as an inspiring example to the younger generation. Sir, I request you to convey to the bereaved family the message of our condolence.

Maulavi MUHAMMAD AMJAD ALI: Mr. President, Sir, I deem it a melancholy privilege to be associated with the condolence resolution moved so eloquently by you.

We can very well say that we have met here to-day under the shadow of a national calamity. The most forceful personality that swayed for the two decades the political uprising of the Assamese has suddenly passed away. We are in tears.

Sir, I had the proud privilege of knowing the late lamented Tarun Ram Phukan very intimately and I feel his sudden death in the light of a personal bereavement. Mr. Phukan's driving force, his courage of conviction and determination to act according to his light even under most unfavourable circumstances, above all his urbanity and genial temperament will remain long enshrined as invaluable treasures in our memory. At a time when his compatriots were victims of a sense of "inferiority complex" and Assam was almost unknown to any All India affair, the lion-hearted Phukan by his resourceful sagacity and dynamic personality instilled with hope and confidence the slumbering people of his dear province.

Sir, it will be a height of ingratitude if we allow the memory of such a great leader to grow dim. During his later years he fundamentally differed from his colleagues and close followers in the matter of policy and programme, in consequence of which he was foresaken by those who once hung by his coat tails. Nothing daunted he proceeded in his own way and though he failed to secure popular approbation, yet he left behind an example of rare sacrifice for the sake of conviction. If he could swim with the tide, I doubt not that he would come triumphant on the crest of a wave of popular support and would have in all probability led the administration of this province. But he preferred going into the wilderness rather than give up what he believed to be best for the interests of the province.

I hope in the awful presence of this great death all voice of controversy will be buried into silence, and Mr. Phukan will be remembered as the loveable patriot, as true aristocrat to every inch of his life but yet a man of the people whom no hope or fear or favour or frown could take away from the path of his conviction.

A good lawyer, a poet of no mean order, a redoubtable hunter and above all a maker of modern Assam, I pay my tribute to his memory in the hope that his great soul will be in everlasting peace!

The last portion of his life was marked by great domestic sorrows. I noticed for the last few years that under his genial temperament, Mr. Phukan was subjected to a feeling of restlessness and his vision turned now and then to things afar. Mr. Phukan had more than the ordinary share of human sufferings. May he now find everlasting bliss!

Srijit BINODE KUMAR J. SARWAN: Mr. President, Sir, on behalf of the labour group I express our sincere sorrow and sympathy at the sudden death of Mr. T. R. Phukan and I request you to convey the message of our condolence to the bereaved family of Mr. Phukan, and adjourn the House till to-morrow.

Dr. MAHENDRA NATH SAIKIA: Mr. President, Sir, on behalf of the scheduled castes people of Assam I beg to express our heart-felt sorrow at the sad death of late Mr. Tarun Ram Phukan. Providence bestowed on him that hidden power by which he could be so popular with every one whoever came in contact with him. Whoever had the opportunity of

coming in contact with him was charmed by his behaviour and lovely look, and about his political career every hon. member of this House is thoroughly acquainted with. When the sad news of the death of late Mr. T. R. Phukan went to the ears of the people of the province, the countenance of the people, changed all on a sudden, and their feelings burst into tears and deep sighs. How much the people loved and felt for him could only be well perceived when the sad news of his death rapidly spread throughout the province. He was equally popular with people of every age irrespective of any caste or creed. Much has been said by many hon. members of this House and I also associate whole-heartedly with every word that has been spoken by my predecessors.

Rai Sahib APURBA KUMAR GHOSH: I beg to associate myself with what has fallen from the lips of my predecessors. Mr. Phukan was a great man. He was great both in political thought and in political movement. He had qualities of head and heart which is well-known throughout the length and breadth of Assam and his name is a household word in the whole province, nay, in the whole of India. The whole of Assam is mourning his loss, and we have assembled here to embrace this opportunity of expressing our great admiration for him and our regrets, because he has passed away at a time when Assam was in need of him. The void caused by his demise will not be possible to be filled; his loss is irreparable to Assam, nay, to the whole of India. Let us emulate his example and follow in his foot steps for the good of our motherland and we pray that he may shower his blessings from above.

Maulavi MUNAWWARALI: Mr. President, Sir, along with my predecessors, I deeply mourn the loss of the late Mr. Phukan, who had a towering personality not only in Assam, but all over India. With regard to his career he stands shoulder to shoulder with the greatest. He was one who suffered enormously for the sake of the country. When the non-cooperation movement was inaugurated he embraced incarceration. As Mr. C. R. Das was called Deshabandhu, Mr. Phukan was called Deshabhakta. We have very few all-India personalities in Assam, and Mr. Phukan was one of those few. His loss to Assam, nay, to India, is irreparable. I came in contact with him about 18 years ago. That very moment he impressed me as a born leader and a gentleman and that impression grew deeper and deeper as days passed by. In his social characteristics he stands unrivalled. He was no man's man and at the same time he was every man's man. He was not a member of this or that community, but he was a member of the body politic of India. Sir, in these days of communal tensions and communal difficulties, we needed Mr. Phukan, in our midst so very much but the cruel hand of death has snatched him away from our midst when our need was the sorest. Sir, as soon as the news of Mr. Phukan's death got afloat, the whole country—all people irrespective of caste, creed and colour all—became melancholy. As a matter of fact, Deshabhakta's name was a household word; everybody knew him. You will, on behalf of this August Assembled family and we can only wish that the present generation—the younger generation would take a chapter from the life of Mr. Phukan and emulate his examples both of his patriotic endeavours as well as his social characteristics.

Mr. C. GOLDSMITH: Sir, on behalf of my community I like to express my sorrow and sympathy with the bereaved family of Mr. T. R. Phukan. He was a great man. He had great humour. He was a man who could make others laugh but would not himself laugh. He was a

shrewd thinker, and could attract others to himself. We can do him justice only if we can follow his qualities that he has shown, and we can keep his memory alive if we follow his footsteps. With these words I resume my seat.

Srijut ROHINI KUMAR CHAUDHURI: Mr. President, Sir, I cannot trust myself to make anything like a speech on an occasion like this. The news of the death of the great Deshabhakta came like a bolt from the blue and spontaneous was the gathering that assembled to mourn his loss at Gauhati and other places. It gives me a great consolation to find references being made about him by all sections of the House to-day. It gives me a great consolation indeed because I feel a very personal loss at his death. I am an insignificant person, but I would like to say, in this House, by way of paying tribute to that great man, that, if there is anything of worth in me, that is attributable to the training that I had at his feet. Either in the sphere of law or in the sphere of politics, I may say that all that I have learnt, I have learnt at the feet of that great person. He has endeared himself to the whole country. To an Englishman he was like an Englishman; he could speak and mix freely with an Englishman. To a Bengali he could speak in Bengali; he could mix with him like a Bengali. With a Moslem he used to discuss Moslem Scriptures as any average Moslem. I remember the hon. Shamsul Ulema Waheed saying that he knows Muhammadan religion more than many Muhammadans themselves. Where can we find in Assam a man more bold? Where can we find in Assam a man with greater physical strength? Where can we find in Assam a man more handsome in appearance? Where can we find in Assam a man more affectionate and more generous? Sir, it has been said that he was one of those who made the present India and it has been truly said that he was the maker of the present Assam. The loss that we have sustained it is very difficult to make up; but Sir, we hope that his spirit will work in the new generation and the work which he had commenced and seen will be completed by the present generation. Sir, it is perhaps out of place for me to ask the hon. members of this House to do their utmost to raise a fit memorial of that great man but the least that we can do to-day as a mark of respect is to suspend the business of this House for sometime. It has been said, Sir, that it is not possible to do so. But I submit, Sir, that you have the inherent jurisdiction, you have the inherent power to suspend the business of the House for any period of time as a mark of respect to that great man. It is only meet and proper that this assemblage should do something to show respect to him and convey the condolence of this House to the members of the bereaved family. Sir, I am not saying this by way of motion for the adjournment of the House but the Hon'ble President can exercise his inherent jurisdiction and power to adjourn the sitting or postpone it for sometime as a mark of respect. We should not miss this opportunity. I therefore request you, beseech you to exercise your power to adjourn this House and this mark of respect will indeed greatly condole and console the members of the bereaved family.

Maulavi ABDUL HAI: Sir, I rise to say something on the sad and sudden demise of Mr. T. R. Phukan. Sir, I had the honour of knowing him for a long time as a private gentleman as well as a colleague in Municipal Board and I found in him a man who can be said to be a link between past and present. Though he was old in age but was young in spirit, he mixed with the young people so freely that one could not say that he was old. In him, Sir, we found a man expert in all matters whether social or political and he was a friend in need. Sir, I on behalf of the Moslem members of the

Upper Chamber express our sincere condolence and request you, Sir, to convey the same to the members of the bereaved family.

The Hon'ble the PRESIDENT: Hon. members, we have mourned over the loss of a great man, and I think, the greatest Assamese of the day. I have listened to the speeches and I can assure the hon. members that it would be my sacred duty to convey the message of condolence and sympathy of the members of this House to the members of the bereaved family. As regards the point raised by my hon. friend Mr. Chaudhuri that as a mark of respect to the deceased this House should be adjourned, I can tell the hon. members that I am painfully helpless in this matter as I find the rules before me. He has appealed to the inherent right and power of the Chair and he says that it is only an adjournment motion that cannot be moved in this House. But an adjournment motion, whether it comes from the Chair or from any part of this Hon'ble House, is none-the-less a motion. As such I would like to repeat that I am painfully helpless in this matter because the rules do not allow us to do so.

Srijut ROHINI KUMAR CHAUDHURI: Sir, before you give your final ruling may I make a submission to this House?

The Hon'ble the PRESIDENT: I have already given the ruling. I am sorry I cannot give any more hearing now.

Srijut ROHINI KUMAR CHAUDHURI: I request you just to listen what my view point is.

The Hon'ble the PRESIDENT: I think I have already explained the position of the Chair in this matter. The Chair is painfully helpless in this matter.

Srijut ROHINI KUMAR CHAUDHURI: I do not say that there is any motion for adjournment of the House. What I say is that there is inherent power of the Speaker or the President to adjourn the sitting of the House and that no new motion is necessary for that. Here we are not discussing the motion but only a request is made to the Chair for the adjournment of the House.

The Hon'ble the PRESIDENT: The Chair is confronted with the rules. As I face the rules, I am extremely sorry, I cannot adjourn the House.

Srijut ROHINI KUMAR CHAUDHURI: May I draw your attention.....

Rai Sahib HEM CHANDRA DUTT: On a point of order. When there is a ruling from the Hon'ble President, can the hon. member point out or interpret any law or rule in the matter?

Srijut ROHINI KUMAR CHAUDHURI: May I draw your attention.....

Regarding Procedure for taking votes in the Joint Sitting.

The Hon'ble the PRESIDENT: Order, order, I have given my ruling on this point and I cannot allow any further discussion on this matter.

Hon. members, before we proceed with the business of our session I have to make a few observations. This Joint sitting of both the Houses is a unique event in the annals of the parliamentary system obtaining in this province. For the first time the hon. members of both the Houses have met here in a joint sitting, and as such this is a unique occasion and I have the unique honour to preside over the August assemblage of the hon. members of both the Houses. But when I think of this unique privilege, I cannot forget the most onerous duties that I have to discharge and I can only appeal

to the co-operation of all the hon. members of this House to enable me to discharge my duties properly. Hon. members, as I said, this is a unique event; the eyes of the whole of India and for the matter of that, the outside world are rivetted upon us and I think we should conduct ourselves in such a way that nothing can be said against us with regard to our proceedings in this House. As a custodian of the rights and privileges of this House it will be my earnest endeavour to protect the rights and privileges of the hon. members and in the course of the proceedings if I find that unfortunately any member gets involved in any unseemly or disorderly conduct it will be the painful duty of the Chair to name that hon. member and to expunge his vote.

As regards the division, I propose to make some announcement. I propose to adopt the following procedure for taking votes in a division so far as this joint sitting is concerned. On a question being put from the Chair, the Chair will ascertain and announce the sense of the House in the usual way. Any member who thinks to the contrary may claim a division. The division bells will then be rung for three minutes; members not in the Chamber should enter the Chamber by the main doors, not through the lobbies, and take their seats forthwith. At the end of three minutes all doors will be closed. The Chair will then again put the question and announce the sense of the House. If the announcement is again challenged the Chair will give the order to divide. The doors of the lobbies will at once be opened and no member who is not present at the Chamber then will be permitted to take part in the division. Members will enter the lobbies in a single file and must enter by the doors over which the words "Division Lobbies" appear. The members will be allowed four minutes to enter the lobbies during which time the division bells will continue to ring. When the bells stop the entrance doors of the lobbies will be closed and no member, who is still in the Chamber, will be allowed to enter either lobby thereafter. After recording their votes in the lobbies the members shall at once proceed directly to their places in the Chamber by the door other than the one by which they enter the lobby. If in the opinion of the President any member is regarded as having been taken to either lobby by force or in any unseemly manner the vote of that member shall be expunged.

Hon. members, you have all been supplied with copies of the Bill, but if some hon. members have not got a copy of the Bill before them the Secretary has got some spare copies and he will supply copies of the Bill to those members.

Enquiry regarding taking of oath of allegiance by certain new members of the Assembly.

Maulavi MUHAMMAD MAQBUL HUSSAIN CHAUDHURY: Mr. President, Sir, I think there are some new members in the European group. Will not they have to take their oath of allegiance before we proceed with the business of the House?

The Hon'ble the PRESIDENT: Hon. members, I may inform the House that the new members had already subscribed their oath of allegiance before they came to this House. As a matter of fact the Hon'ble Speaker has administered the oath of allegiance to the new members of the Assembly and the new members of the Council have subscribed their oath of allegiance before me.

(After a pause)

The Assam Agricultural Income-tax Bill, 1939.

Order, order. The Hon'ble Mr. Fakhruddin Ali Ahmed to move that the Assam Agricultural Income-tax Bill, 1939, as passed by the Assam Legislative Assembly, be taken into consideration.

Srijut ROHINI KUMAR CHAUDHURI: I rise to a point of order, Sir. The point of order that I wish to raise is that this joint sitting of both the Houses is not competent to discuss the Assam Agricultural Income-tax Bill. It will be remembered by the House that this Bill was passed by the Assam Legislative Assembly in the last March-April Session of the Assembly. Later on the Assam Legislative Council rejected the motion for consideration of this Bill. They refused absolutely and unequivocally to consider this Bill. When a Bill is rejected on question of principle by one of the Chambers, *viz.*, the Assam Legislative Council in this case, my submission is that, that Bill cannot be discussed in a joint sitting. In a joint sitting a Bill can be discussed only if certain amendments are passed and not otherwise. The hon. members of this House know that the second Chambers, *viz.*, the Legislative Councils, in India enjoy much wider powers under the Government of India Act in the matter of Finance Bills than any other second Chambers under any constitution in any other country. For instance, Sir, in Great Britain the Upper House has absolutely nothing to do with the budget or with a finance Bill, but under the Indian Constitution a finance Bill cannot be passed by the Assembly unless it is also passed by the Upper House. That shows the extent of the power which is possessed by that House—it has a power even in matters of finance.

Then, Sir, another very significant point is that such importance is attached to the Upper House in the matter of financial measures that although the number of the members of the Assam Legislative Council is only 22 not less than 10 members are to be present in order to form a quorum, whereas only 18 members out of a total of 108, including the Hon'ble the Speaker, members of the Legislative Assembly, *i.e.*, one-sixth of the Assam Legislative Assembly is sufficient to form a quorum.....

Babu SATYENDRA MOHON LAHIRI: How is this point relevant to the point of order ?

Srijut ROHINI KUMAR CHAUDHURI: That shows, Sir, the extent of power given to the Second Chamber. Now, Sir, supposing a certain Bill is passed unanimously by the Assam Legislative Assembly, the total number of members of which is 108, however unpopular measure it may be that measure will be passed in the joint sitting automatically.....

The Hon'ble Srijut GOPINATH BARDOLOI: Yes.

Srijut ROHINI KUMAR CHAUDHURI: If such could be the state of things the power given to the Upper House would be meaningless, because in that case the Legislative Assembly with its 108 members would be able to pass any measure which they wish to pass irrespective of the view of the Second Chamber, and that would be taking away the power which has been given under the Constitution to the Upper Chamber, and it would be a negation of the very important authority with which the Upper Chamber has been invested by the Constitution.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. President, Sir, I should have thought that the hon. member would have waited till I had moved the motion with regard to this Bill, but he is so impatient that before I had said anything he has come forward with a point of order. He has in his persuasive manner, placed before the House that in joint sitting

we are not entitled to consider a Bill which has been rejected by the Council without amendments. I hope I am right in saying that such is the implication of his point of order. If that is so, I will simply refer to the provisions of the Government of India Act under which this joint session has been convened, and draw your attention, Sir, to sub-section 3 of section 74 which runs thus that "If at a joint sitting of the two Chambers summoned in accordance with the provisions of this section the Bill, with such amendments, if any, as are agreed to in joint sitting, is passed by a majority of the total number of members of both Chambers present and voting, it shall be deemed for the purposes of this Act to have been passed by both Chambers."

The words "with such amendments" contemplate that a Bill can also be considered at a joint sitting if it has been rejected by the Council but has been passed by the Lower House. I shall also draw your attention to Rule 15 of the Assam Legislature Joint Sittings Rules where it has been made abundantly clear that even if the Bill has been thrown out without any amendments it can be considered at the joint sitting. The Rule reads thus:—

"At a joint sitting summoned under the provisions of sub-section (2) of section 74 of the Act the Member in charge of the Bill may move that the Bill as passed by the Council, or if it has not been so passed, as passed by the Assembly, be taken into consideration. If this motion is carried any member may, subject to the provisions of sub-section (3) of section 74 of the Act, propose amendments to the said Bill.....After the disposal of the amendments, if any, the Member in Charge may move that the said Bill, with such amendments as are made in the joint sitting, be passed".

The wording of this Rule makes it clear that the point of order raised by my hon. friend Mr. Chaudhuri is redundant and should be straight-away rejected.

Babu SATYENDRA MOHON LAHIRI: Mr. President, Sir, I submit that the point of order raised by my hon. friend is devoid of any substance. It shows a remarkable ignorance of the provisions of the Government of India Act under which both the Chambers have been constituted. Now, under the Government of India Act, it is true that, so far as Bills are concerned certain powers have been given to the Upper House also, but it is a mistake to think that the powers of both the Chambers are identical. For example, so far as finance bills are concerned 'money bills' cannot be introduced in the Legislative Council, and further, another point which I think is relevant, is this that when a Bill is passed by the Assembly and is forwarded to the Council and the Council rejects it, it may be considered by a joint sitting, but when a Bill originates in the Council and the Council passes it and it is sent to the Assembly and the Assembly rejects it the Bill is 'killed' it cannot be brought before a joint session.

The Hon'ble the PRESIDENT: What have you got to say about the point of order.

The point of order of the hon. member is that the Bill was rejected at the consideration stage; it was not a rejection after consideration; it was not a rejection at the third reading of the Bill, or a rejection after some amendments. His point of order is that as the Bill was rejected at the consideration stage, this cannot be a matter for consideration at a joint sitting. That is his point of order.

Babu SATYENDRA MOHON LAHIRI: The point raised is, so far as I have been able to gather, that if a Bill is *rejected* by the Upper House it lapses. I submit that when a Bill is passed by the Assembly it goes to the Council, and if the Council rejects it it may come before a joint session under

section 74(2) of the Government of India Act, which lays down:—that “If a Bill which has been passed by the Legislative Assembly and transmitted to the Legislative Council is not, before the expiration of twelve months from its reception by the Council, presented to the Governor for his assent, the Governor may summon the Chambers to meet in a joint sitting for the purpose of deliberating and voting on the Bill”, as has been done in this case. There is provision for a joint sitting in such a contingency. But in the converse case there is no such provision. If a Bill passed by the Council is rejected by the Assembly, then it is ‘killed’: it lapses. That has been made clear also in the report of the Joint Committee. “Where a Bill originates in the Legislative Council and is passed by that Chamber but fails to secure the assent of the Legislative Assembly, the measure cannot be brought before a joint session. The machinery of the joint session is confined to Bills originating in the Lower House and which are not passed in the Legislative Council.”

In the one case the Bill lapses, whereas in the other case the Bill does not lapse. And if the Governor in the exercise of his discretion summons a joint session, then of course the cumulative votes taken at the joint session will decide the fate of that Bill.

The important words are ‘presented to the Governor for his assent’. If the Bill is *not presented to the Governor for his assent*—whatever might be the reason of non-presentation, the Governor may summon a joint session. It is immaterial that the Bill was rejected at the consideration stage. Section 74 has not made any distinction between a rejection at the consideration stage and rejection after consideration.

Although I am a member of the Legislative Council, I cannot claim for it any right or power which is not given to it under the Government of India Act.

Babu RABINDRA NATH ADITYA : Mr. President, Sir. I submit that, as the Governor has in the exercise of his discretion convened this joint session, we the members of both the Houses are not competent to question his decision. He has summoned this joint session expressly for the purpose of discussing this matter and we will be going beyond our scope in criticizing his action now.

Rai Bahadur PROMODE CHANDRA DUTT : Mr. President, Sir, the point of order raised by my hon. friend Mr. Chaudhuri is that the Legislative Council having refused to take the Bill into consideration, thus showing its utter disapproval of its principles, section 74(2) of the Government of India Act should be so interpreted as to mean that the Governor has no authority to summon a joint session for the purpose of deliberating and voting on the same Bill. His reason mainly is that, having regard to the respective strengths of the Assembly and the Council, the Assembly can always carry the day as against the Council at a joint session, thus being placed in a position to set at naught even the unanimous opinion of the Council. The existence of the Council under such circumstances will in his opinion be a farce.

I am afraid Mr. Chaudhuri has not only ignored the plain meaning of section 74(2) but is also under a complete misapprehension of the respective powers of the Assembly and the Council. The plain meaning of the section is that, if a Bill passed by the Assembly is sent to the Council but is not submitted to the Governor for his assent before the expiration of twelve months from the date that it was received by the Council, the Governor may summon a joint session of both the Houses. Nothing turns upon the reason or reasons for which the Bill may not have been sent up for his consent. Under this section, whatever the reasons may be—it may be

that the Council has refused to take a Bill into consideration or that it has made amendments to which the Assembly has not agreed or it may be something else—the fact that matters is that the Bill has not been sent up for the Governor's assent before the expiration of the prescribed time. The section, therefore, does not bear the interpretation which Mr. Chaudhuri would put upon it and it clearly authorises the summoning of a joint session on the refusal of the Council to take the Bill into consideration.

Mr. Chaudhuri is also under a misapprehension as to the respective powers of the two Houses. The very fact that the number of members in the Assembly is 108 while that of those in the Council is only 22 ought to have told him that it is the intention of Parliament that the decision of the Assembly should prevail in a contest between the two Houses. The quorum for the two Houses in a joint session, namely 18 in the case of the Assembly and 10 in the case of the Council also points to the same conclusion: under the Constitution the functions of the Council are only to revise or delay. The Joint Select Committee says in paragraph 150 of their report as follows:—

“It is proposed that, in those Provinces where the Legislature is bicameral, Money Bills shall be initiated in, and Demands for Grants submitted to, the Legislative Assembly alone. We think that this is right, and that, both in respect of financial powers and generally, the Legislative Council should not be regarded in any sense as a body having equal powers with the Legislative Assembly, but rather a body with powers of revision and delay, for the purpose of exercising a check upon hasty and ill-considered legislation.”

The same point is emphasized in paragraph 216 of the same report. ‘Revision’ means improvements in draft or changes consistent with the main principles of a Bill. By refusing to take this Bill into consideration the Council deprived itself of the right to revise. The effect of this vote has been merely to delay the passing of the Bill. The Bill was passed by the Assembly early in April last and was thrown out by the Council during the same month. We are in August now. The Council has thus interposed a delay of three months. Whether this delay has in any way affected the opinion of the Assembly can only be seen after a division. The Council is therefore not a farce as Mr. Chaudhuri thinks but has also important functions to perform. If there is a close division of opinion among the members of the Assembly, it may even turn the scale.

Maulavi Saiyid Sir MD. SAADULLA: Mr. President, Sir, I do not claim any monopoly of legal knowledge, but I cannot subscribe to the theory that the point raised by my hon. friend Mr. Rohini Kumar Chaudhuri is entirely devoid of either commonsense or legal sanction. I take my stand, Sir, not on the report of the Joint Select Committee or anything behind the Act itself. It is a well-settled and well-known principle of construction of constitutions that, if any power is not mentioned about a particular Legislature whereas such power is specifically mentioned as regards another legislature contained in the same Act, it is to be presumed that the legislature—in this case the Parliament—did not want the former legislature to have that power. My hon. friends have missed the gist of Mr. Chaudhuri's point of order entirely. I think, although he has not mentioned it in so many words, he bases his point of order on a comparison of the powers granted by this Act to the Federal Legislature and the Provincial Legislature. I would draw your attention, Sir, to section 31 which refers to joint sittings of both Chambers of the Federal Legislature. There it is mentioned—“If after a Bill has been passed by one Chamber and transmitted to the other Chamber

—the Bill is rejected by the other Chamber, the Governor General may, unless the Bill has lapsed by reason of a dissolution of the Assembly, notify to the Chambers, by message if they are sitting or by public notification if they are not sitting, his intention to summon them to meet in a joint sitting for the purpose of deliberating and voting on the Bill.”

Now here is a definite provision embodied in the Act—it is as regards the summoning of a joint session when in the Federal Legislature one Chamber rejects while the other Chamber has passed a Bill. Now compare with the wordings of section 74, do you find any such intention in that section? Therefore it is presumed that the Parliament, did not want to give any such power so far as the provincial legislatures are concerned. I think I am correct in interpreting the point of order raised by my hon. friend Mr. Chaudhuri like this.

Two of my hon. friends from the Ministerialists' benches—I am referring to my friend Mr. Aditya as well as my venerable friend the Rai Bahadur Promode Chandra Dutt—have mentioned that the Governor in his discretion has summoned this joint session and therefore this point of order cannot be raised. I think they had not properly construed the last portion of sub-section (2) of section 74. The summoning of a joint session is not in the discretion of a Governor because in sub-section (2) of section 74 it is said “the Governor may summon the Chambers to meet in a joint session”. When the Governor is alone mentioned in the Act then the Governor is acting on the advice of his Ministry, and we have every right to criticize that the Ministry was not justified under the circumstances or not competent under the Act to advise His Excellency to summon a joint session. Where the discretion comes in? It is distinctly laid down—“The functions of the Governor under the proviso to this sub-section shall be exercised by him in his discretion”. Sir, I want to draw your particular attention to the fact that the word “discretion” is not mentioned in sub-section (2). The discretion comes in only as regards the proviso and the proviso is “that if it appears to the Governor that the Bill relates to finance or affects the discharge of any of his special responsibilities, he may summon the Chambers to meet in a joint sitting for the purpose aforesaid notwithstanding that the said period of twelve months has not elapsed”. Discretion is not on the summoning of the joint session but summoning it earlier than twelve months.

Babu SATYENDRA MOHON LAHIRI: On a point of information, is it the point that the rejection was invalid? The hon. member has compared the provisions of section 74 with provisions of section 31. His contention is that section 31 empowers either Chamber of the Federal Legislature to reject a Bill but under section 74 the Council has no power to reject a Bill passed by the Assembly. Whether the rejection is valid or not—is that the point that has been raised? Can that point be raised here now?

The Hon'ble the PRESIDENT: Hon. members, I have heard the points raised by both the sides with regard to the point of order raised by my hon. friend Mr. Chaudhuri. I have carefully listened to all that has been said and I have also listened to the Hon'ble Finance Minister referring to the Statute—I mean Section 74—sub-section (2), upon which he has relied so much. Sub-section (2) of Section 74 reads thus: “If a Bill which has been passed by the Legislative Assembly and transmitted to the Legislative Council is not, before the expiration of twelve months from its reception by the Council, presented to the Governor for his assent, the Governor may summon the Chambers to meet in a joint sitting for the purpose of deliberating and voting on the Bill.

Provided that, if it appears to the Governor that the Bill relates to finance or affects the discharge of any of his special responsibilities, he may summon the Chambers to meet in a joint sitting for the purpose aforesaid notwithstanding that the said period of twelve months has not elapsed”.

“The functions of the Governor under the proviso to this sub-section shall be exercised by him in his discretion.”

Now the question is whether this Bill was transmitted to the Upper Chamber and whether there is likelihood of this Bill being presented to the Governor for his assent within twelve months or even after twelve months. The Bill, as you all know, was rejected at the consideration stage by the Upper House and this is a Finance Bill—a taxation measure—and there is a proviso under sub-section (2) of section 74 and under that proviso, in the exercise of his discretion, His Excellency has summoned this joint sitting. It is immaterial whether the Bill has been given consideration, whether the Bill has been amended or not or whether the Bill has been rejected at the final stage. My point is whether the Bill was transmitted to the Upper House and whether there is likelihood of this Bill being presented to His Excellency for his assent. As you all know the Bill was rejected at the consideration stage by the Upper House, and under section 74 the Governor has summoned this joint sitting. Now to think otherwise, to think on the lines of the hon. member who has raised this point of order would be to nullify the machinery of the Constitution Act and to ignore the August Assembly, making it almost non-existent. As such I hold that the point of order is out of order (*Applause* from the Ministerialists’ benches).

Then again, as has been already pointed out, the Governor in his discretion has summoned this joint sitting.

As such, I hold that the point of order is out of order (*applause*). The Governor in his discretion has summoned this joint sitting and as such, I think this hon. House has no right to go behind the exercise of the discretion of the Governor. I hold that point of order is out of order.

Maulavi MUHAMMAD AMJAD ALI: I rise to a point of order, Sir. A doubt has been expressed on this side of the House, and I have to refer to it on their behalf. My point of order is this; that one of our colleagues of the Lower House, namely Rai Bahadur P. C. Dutt, has, it appears from the Press Note—and it is already widely known—been appointed the Advocate General of Assam. As he holds an office of emolument under the Government, we question his competency to participate in or vote on the debate regarding the Bill. The Government order, so far as my information goes, has been communicated to the Rai Bahadur.

(*A voice*) He has not yet taken charge.

Maulavi MUHAMMAD AMJAD ALI: Sir, he has got it. The fact that he is to assume charge at a future date so that he may vote with Government in this measure does not change his position as an Advocate General. He knows his position and relation with the Government and he can vote only one way and that is with the Government. Unless disqualification is expressly removed a member who is an Advocate General cannot certainly exercise his vote because the vote will have to be considered as purchased by Government favour.

The Hon’ble the PRESIDENT: Has the hon. member referred to accepted the position? So far as the Chair is concerned it has no knowledge of any appointment like this. I do not know if hon. members of this House have any knowledge whether the hon. member in question has accepted the appointment.

Maulavi MUHAMMAD AMJAD ALI: I would refer the Hon’ble President to the Press Note.

The Hon'ble the PRESIDENT: The Chair takes no notice of such Press Notes.

The Hon'ble Babu KAMINI KUMAR SEN: No Press Note has been issued by the Government of Assam on this.

Maulavi MUHAMMAD AMJAD ALI: I challenge the hon. Rai Bahadur to refute that he has not got the letter of appointment. Responsible papers like 'Prativa' and the *Amrit Bazar Patrika* have published this news. It is for him to deny.

Rai Shaib HEM CHANDRA DUTT: On a point of order, Sir. Is any hon. member entitled to put a question and get an answer from an hon. member of the House respecting certain things published in some of the papers?

The Hon'ble the PRESIDENT: Not from the hon. member. He might elicit some information through the Chair.

Rai Sahib HEM CHANDRA DUTT: Of course I mean through the Chair. Can an hon. member get an answer through the Chair about a Press note?

The Hon'ble the PRESIDENT: As a matter of fact then the point of order becomes a point of information.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: (rising to speak) Mr. President, Sir, I beg to move.....

Srijut ROHINI KUMAR CHAUDHURI: That point of order has not yet been decided.

The Hon'ble the PRESIDENT: I have ruled that it is a point of information, and if it is found that it is correct, then of course the point of order will arise after that. Otherwise it is for the time being a point of information. I think the Hon'ble Premier might inform the House whether it is a fact that the hon. member in question, Rai Bahadur P. C. Dutt, has accepted any appointment under the Crown.

The Hon'ble Srijut GOPINATH BARDOLOI: I may say, for the information of the House, that he has not yet been appointed. I was simply surprised that a point of order could be raised on guesses and surmises. That, Sir, in itself, is a point of order. But I may say that if there was any substance in the point of order raised by the hon. Mr. Amjad Ali I could probably disarm the whole opposition by appointing the leader and other members of the opposition to some post or other.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Mr. President, Sir, I beg to move that the Assam Agricultural Income-tax Bill, 1939, as passed by the Assam Legislative Assembly, be taken into consideration.

Sir, I regard it a proud and great privilege to be so closely associated with you have termed a unique occasion in the history of Assam. But, Sir, at the same time, I regret that such an occasion should have arisen for a measure which has received unmistakably popular and uniform support from the people outside.

This Bill has been before the two Houses and also before the public for a considerable time to require any detailed elaboration from me at this last stage, and therefore, now I would simply touch on two or three points which the hon. members may find useful in deciding their course of action on the motion which I have moved before the House to-day.

First, I want to make it clear that this Bill was introduced by us for the purposes of meeting the deficit which this province has unfortunately been facing for a considerable time and for financing beneficial and nation-building schemes. When the hon. members, now in the opposition, adorned the Government Benches, they were accustomed to say, wherever any beneficial scheme was suggested by us, that they could not support it because they

had no funds available at their hands. Is it therefore, not strange that to-day when this Government have shown the way how the money can be obtained for the benefit of the people, those very gentlemen should now come forward to oppose the measure, which will yield much decent income.

We have also made it clear that if the relief to the poor and toiling mass is to be provided, it should be our endeavour to find out such taxation the incidence of which would not fall directly on them but on those who have power and means to pay. If such are the principles which underlie this Bill, I for one cannot understand how any one in this House who has responsibility to the people outside, can oppose this Bill. Sir, we have heard from a section of the members in the opposition that, while accepting the principle of this Bill, they merely oppose it because the incidence of the taxation under the measure would fall only on one community and interest. We have also heard from the other sections in the opposition that it is a Bill with the principle of which they agree but they oppose it merely on the ground that it is so framed that it would affect the poorer people of the province. Sir, is it not strange that these two divergent and opposite views should have to-day combined? I for one cannot find any other reason for this combination unless it be in the two common a proverb that "adversity makes strange bed fellows". Sir, I would, only appeal to each and every member of this House to remember their responsibility and duty which they owe to the people outside who are looking forward to a day when the finances of the province having been improved they would get some relief on account of reduction of taxation which directly falls on their shoulders better provision for the education of their children and other facilities for their existence. I would therefore request each and every member that before they cast their vote they must think of those dumb and poor people outside and consider whether what they would be doing to-day would be in consonance with the proper discharge of their duties towards them. Sir, at this stage I need not take any more time but if in the course of the debates some points are raised or some information is sought, it will be my duty to meet them and give as much information as I can. With these few words, I commend my motion to the acceptance of the House.

The Hon'ble the PRESIDENT: The motion made is that the Assam Agricultural Income-tax Bill, 1939, as passed by the Assam Legislative Assembly be taken into consideration. Hon. members—In connection with this debate I would like to tell you one thing. I was thinking of giving half an hour to the hon. mover of this motion and ten minutes to the hon. members who would like to take part in the debate and another 30 minutes for winding up the debate. That is what I propose to do.

Mr. F. W. HOCKENHULL: According to the rules in the discussion of Bills, there is no time limit imposed but there is time limit in discussion of resolutions and other motions.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Sir, that depends on the discretion of the Chair.

The Hon'ble the PRESIDENT: As a matter of fact, that lies in the discretion of the Chair. If any hon. member wants to take a little more time, I would be only too glad to consider that but I would like to follow certain procedure in the matter because there are members of both the Houses and the time at our disposal is not much. I can, however, assure the hon. members that I would make a little concession if any member asks for any extra time.

Mr. F. W. HOCKENHULL: Sir, ordinarily there is no time limit for the discussion of the Bills.

The Hon'ble the PRESIDENT: There is nothing specific in the rules or the Act but I hold that it lies in the discretion of the Chair to limit the time for the debate and as such I have given my decision in the matter.

Mr. F. W. HOCKENHULL: I bow to your ruling, Sir.

Mr. D. B. H. MOORE: Mr. President, Sir, I rise to oppose this motion. The attitude of this group towards the Agricultural Income-tax Bill since its inception and throughout the various stages of its passage through the Legislatures has been made abundantly clear both on the floor of the two Houses and in the Press. The need for some form of agricultural income-tax to augment the existing Provincial sources of revenue has been all along recognised. All that was asked was that such a Bill should be soundly framed and contain the ordinary reliefs to the tax-payers which are to be found in the Indian Income-tax Acts.

Since the first draft of the Bill became available, however, it has been made clear that Government's intention was not to introduce a taxation measure which could be regarded as operating fairly on the general tax-payers, but rather to produce a measure by which further large sums of revenue could be obtained almost exclusively from the Tea Industry at rates and under conditions which imposed a burden which was calculated to hamper the industry.

The existing rate of direct and indirect taxation in India is already high. Nevertheless the Tea Industry has publicly accepted the principle of additional taxation in the shape of an Agricultural tax in Assam and at rates equivalent to the Central Government rates. Such an additional tax, however, which does not contain the ordinary safeguards or reliefs against double or excessive taxation such as are to be found in the Central Income-tax Acts will defeat its own object by placing a crippling burden on the Industry which it cannot be expected to bear.

The Bill in its present form will clearly be felt most severely by the Tea Industry and is in a form which is unfair to the Industry and to all others affected by it.

The Bill makes no provision for refunds to shareholders and partners, trustees, co-owners and others. Provision for refunds, as has been made in the Indian Income-tax Acts, should have been embodied as an effective part of the Bill and not left to the rule-making powers. Such rules, which are framed without reference to the legislature, may clearly be modified and even withdrawn subsequently by the Executive and thus form no real safeguard to the tax-payer. We submit that it is grossly unfair to introduce a taxation measure which provides for the collection of tax at excess rates but does not include corresponding measures for relief in the Bill. This is the more illogical now that special concessions are given to Hindu joint or undivided families under clause 11 of the Bill.

Again, the Bill makes no provision for refunds to shareholders of Agricultural tax paid by the Company, in the event the Government of India enforcing the liability of assessment to Indian Income-tax on that portion of the Tea dividend which corresponds to the Company's Agricultural income. In spite of our objections to this omission having been set out in full detail to Government they have been treated as trifling and ignored.

As a measure of protection to the tax-payer and also to assist the Income-tax Department, provision is required that the Government of India Income-tax Officer's assessment order should be binding on the Agricultural Income-tax Officer, to ensure that as regards Tea and other estates

the Bill only taxes that portion of the net income which is excluded (as Agricultural) from the Indian Income-tax Act. No such provision has been made.

A first class organization already exists at the Centre comprising experts who have been trained in work which is highly complicated and requires specialised knowledge and experience. The creation of a parallel organization, as contemplated in the Bill, will only involve additional needless expense to the Province and will tend to make assessment additionally complicated and cumbersome.

The provisions for appeals are neither adequate, up-to-date nor in line with the Indian Income-tax (Amendment) Act, 1939. Right of reference to a High Court on a question of law, arising out of refund proceedings, has been omitted, again illustrating the absence of reasonable safeguards to the tax-payer.

Again, no effective provisions have been made whereby the collection of disputed tax may be postponed pending the disposal of appeals. Experience in the past has shown that Income-tax Officers show marked reluctance to postpone the collection of disputed tax.

Finally, as the Bill now stands, Policy monies received for loss of or damage to capital assets or to non-agricultural income, are liable to be brought under assessment. Such assessment is clearly unfair.

These constitute our main objections to the Bill. There are other omissions indicative of hasty draftsmanship, which are too many to elaborate. We have been accused of opposing the Bill from the outset simply because the measure was designed to touch the pocket of the Tea Industry. This, as the House well knows, is grossly untrue. From the very beginning we were prepared to give our full support to such a Bill in proper form. We offered, to both the Prime Minister and the Finance Minister, our fullest possible co-operation if Government would withdraw the original faulty Bill and republish it in revised form to include certain amendments which went no further in principle than the safeguards and reliefs found in the Indian Income-tax Acts. Government, for their part, far from lending their co-operation, rejected the offer and subsequently have systematically opposed every attempt made to improve a hastily conceived and faultily drafted measure at every stage in the proceedings.

Our appeal was to equity, and was based on the knowledge that it is inherently sound in principle that those called upon to carry the burden of taxation should be satisfied as to its justice. We are not satisfied as to the justice of this Bill in its present form, and have therefore no alternative but to oppose the measure as we have been compelled to do since the original Bill was first introduced.

The House then adjourned for lunch till 2 p. m.

After lunch

Babu SURESH CHANDRA DAS: Mr. President, Sir, I rise to support this Bill. But Sir, I do not think there is very much to be said in this connection. All that can be said in this regard has been said very fully before. It was thoroughly discussed in the Select Committee, and in the Assembly every point that has to be said for and against the Bill has been discussed threadbare and I do not think there is very much left for us to discuss about again.

The greatest point in favour of the Bill is the unanimity with which the principle of the Bill has been accepted by all sections of the public, the antagonists and the supporters all alike, the difference being only in the details.

Another very serious point that ought to be considered in speaking of this Bill is that the Government is being run on a deficit and in order to save

the province from financial breakdown the Government has hit upon this legislative measure, a measure which by common consent is the fairest of all taxation measures that have yet been conceived by legislatures. This is a measure which is designed in such a way that it will never touch the pocket of poor people, even the moderately rich people will not be affected by it ; it is only the rich, more properly the very rich people who are able to bear the burden of taxation who will be affected by this legislation. It is therefore incumbent upon us all who are not disposed to favour any taxation on poor people to wholeheartedly support this measure.

It has been said that the Bill is full of defects and bears signs of bad drafting. But nothing serious on that score has yet been pointed out by anybody. But even if there is any such defect, is that a reason why a Bill the principle of which has been unanimously accepted should not be supported ? Is there a law which has emerged from the legislature in a perfectly immaculate condition so that no loophole is left for improvement or change ? Even the very best of them, the Indian Penal Code and the Indian Evidence Act which are the acme of perfect legislative drafting had to be changed from time to time to suit growing conditions. These insignificant defects if there are any need not be any ground for opposing the Bill.

Very serious objection has also been raised against the Bill on the ground of double taxation for those who are trading in India as well as in England. But as there is already exemption provided in the British Laws I do not understand why advantage should not be taken of those provisions and instead of that an attempt should be made to embody such a provision in an Indian Law and thereby dis-figuring it altogether. The provision would at best be of contingent application and advantage of that can be taken from the Bill as it stands. Exactly similar legislation has been enacted in other provinces in India and why should Assam be without one specially when its finances are in such a jeopardy ?

Maulavi ABDUL MATIN CHAUDHURY: Mr. President, Sir, I rise to oppose this motion.

The Hon'ble Finance Minister in moving the motion said that the Bill received support from "outside". He was delightfully vague as to what he meant by "outside". He did not mention the reception the Bill had in the Assembly and Council. When the Bill was introduced in the Assembly, it met with vigorous opposition from all sections of the House. Representatives of the Muslim League, caste Hindus, Europeans, Depressed class—all voiced their opposition to this measure. But the Congress has got certain bees in their bonnets and Agricultural Income-tax is one of them ; and it must be gulped down the throat of the provinces, irrespective of the consideration, when economic condition justified the imposition. With what a great hurry the Bill was rushed in the Lower House. From the time of the introduction of the Bill to its passing in the Lower House it did not take more than a month. You cannot conceive of more indecent hurry in rushing an important and contentious Bill of this nature through the House. You know, Sir, in the Central Legislature with what meticulous care the clauses of the Bills are examined in Select Committee. But here it took only 9 hours in the Select Committee to consider this Bill. Our friends of the European group went out of their way to offer their unsolicited co-operation. Their offer was spurned. The amendments prepared carefully by their experts were brushed aside. The result was that when the Bill was sent to the Upper House it was so defective that the Upper House had no hesitation in rejecting it. I will not take the time of the House by going into all the points for and against the Bill in the Assembly and in the Upper House. I will only

deal with the arguments urged by the Hon'ble Finance Minister. He says that the Bill is solely intended to wipe out the provincial deficits. I have always held, and I have never missed any opportunity of expressing it, that there is enormous scope for the expansion of the revenues of this province by developing the unsettled lands in this province. Millions of acres of land are lying idle and fallow ; hundreds and thousands of landless people are clamouring for land, but Government will not provide land for these landless people. If they only do so there will be enough money not only to wipe off the deficit but also for meeting the requirements of the Government. The All-India Congress passed the Resolution on Fundamental Rights at Karachi, which was proclaimed as the Magna Charta of the people of India. When it is a question of blackmailing the Assam Oil Company, the Congress remembers its Karachi Resolution. But when it is a question of dispensing with the " domicile certificate " for the Bengali settlers, or the question of granting land to the landless immigrants the Karachi Resolution is put on the shelf. The Hon'ble Mr. Fakhruddin talks of the masses. His duty is to give land to the landless. The Government would rather forego revenue rather than give land to the landless. It is the racial prejudice of the Congress Government that is at the root of all the financial difficulties in Assam. I am not prepared to agree to the imposition of the taxes on Agricultural income when better and less onerous methods are available to the Government.

The other argument that was advanced by the Finance Minister was that the incidence of taxation would fall only on the rich. I consider, Sir, it is a very fallacious argument. When a 10 per cent. property tax was imposed on property owners in Bombay in connection with the prohibition scheme there, the same argument was advanced. But then, men of the eminence of Mr. Subhas Chandra Bose had to protest against this reckless financial policy of the Congress Government. The economic structure of society is interdependent. You cannot hit the tea-planter, you cannot hit the zemindar and you cannot hit the cultivator of moderate means without having the repercussions felt in all strata of society. Already, Sir, we have been inundated with representations from employees of tea gardens who find their prospects in life threatened by retrenchment and reduction that will inevitably follow the imposition of the Agricultural Income-tax.

As regards the Zemindars, Sir, as all know, because of economic depression they are in a bad plight. The Hon'ble Mr. Fakhruddin already knows how many Zemindars are approaching him for taking their estates under the Court of Wards. When in the platform the Congress men say that they want to raise the standard of life of the people, do they realise how this taxation will result in lowering the standard of life of hundreds and thousands of people of this province ? It is not only the people who are directly taxed that will be affected by this measure ; but it will indirectly affect many more.

I will now say a few words to my hon. friends of the Upper House. They were perfectly justified in refusing to accept the principle of the Bill, and I think their action was appreciated by all the saner section of the public. (*Hear, hear.*) But, Sir, how did the Government treat the Upper House ? If the Government had any regard for the views of the Upper House the most proper course for the Government was to drop this measure. But Government has nothing but contempt for the opinions of members of the Upper House. (*Laughter.*) I think, Sir, it is not only the question of the Agricultural Income-tax Bill, but it is also a question of prestige of the Upper House. (*Ironical laughter.*) Their self-respect is on trial and I am sure they will give to the Government the reply they deserve.

Maulavi JAHANUDDIN AHMED: Mr. President, Sir, I have to say a few words about the Bill. It has been pointed out by Rai Bahadur P. C. Dutt that the Upper Chamber is a check to hasty legislation. They have really proved so in regard to the hasty legislation proposed by the Hon'ble Finance Minister of the Lower House.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: Have we a Finance Minister of the Upper House, Sir ?

Maulavi JAHANUDDIN AHMED: I wish the Hon'ble Minister should have been from the Upper House.

The intention of Parliament was that, if there be any hasty legislation, the Upper Chamber should surely be able to check it.

Sir, I would refer only to three sections, which we opposed during the discussion of the Bill and to which we proposed amendments. One is section 6. I may read that, Sir, with your indulgence. "Agricultural income-tax shall be payable by persons whose total agricultural income of the previous agricultural year exceeds Rs. 3,000." We tabled an amendment to it to the effect that in place of Rs. 3,000 the amount should be put as Rs. 5,000. We wanted this amendment because we wanted to give at least some scope to the agriculturists to raise their income at least up to Rs. 5,000. If this Bill were passed as it is, what will be its effect on the agriculturists ? They will surely try so that their income may not exceed Rs. 3,000. (*Loud laughter*). By the present Bill we put a check on the agriculturists in the improvement of their income beyond Rs. 3,000. (*Laughter*) You may laugh at me, but Assam is an agricultural country and it depends on agriculture.

The Hon'ble the PRESIDENT: Is the hon. member going into the details at this stage ? He may if he likes only refer to details incidentally.

Maulavi JAHANUDDIN AHMED: Sir, I am discussing the principles of the Bill and I am going into the amendments in order that we also may support the Bill. If Government give their reply, we may reconsider our position.

Then, Sir, as regards the second, I will only mention it. It is a clause where the Muhammadan Wakf property is concerned. I have already mentioned in my previous speech also that the Wakf-alal-aulad should be excluded from the operation of this Bill, because the real benefit or the ultimate benefit of it must go to the poor or for some religious or charitable purposes and the Hon'ble Finance Minister being himself a Muhammadan has not considered this. We wanted to wipe out this section but the Hon'ble Finance Minister did not agree to this. This is one of our objections. Then the third point is that we wanted to exclude the household consumption, that is the agricultural produce that will be consumed by the agriculturists should be excluded from the assessment of agricultural tax. Here also the Hon'ble Finance Minister did not agree with us and included this portion of agricultural produce for taxation.

Now, Sir, I will come to a more important point and that is if this Bill is passed what will be the effect upon the poorer classes of the people. Now, as you know, Sir, every taxation measure, whatever it may be, has a tendency to penetrate through and ultimately fall upon the poorer sections. I can say that every taxation measure in every country has been borne by the poorer classes of the people and nobody can deny that. Sir, what has been the effect of the petrol tax Bill that has been passed by this House ? What is the total consumption of petrol and what is the consumption by private motor car owners and what is the consumption by the bus owners ? The private car owners most probably consume only $\frac{1}{4}$ of the total consumption. Now when the tax has been raised the bus owners have also raised their rates.

Babu SATYENDRA MOHON LAHIRI: Are we now discussing the petrol tax Bill ?

The Hon'ble the PRESIDENT:—Order, order, the hon. member must come to the Bill before the House.

Maulavi JAHANUDDIN AHMED: I am speaking about that only as an instance. If a bus runs eleven miles per gallon and if it carries twenty-two passengers.....

The Hon'ble the PRESIDENT: Order, order, the hon. member's time is nearly up. He will try to cut short his remarks.

Maulavi JAHANUDDIN AHMED: Sir, this is a very important matter and I hope you will kindly allow me some time.

The Hon'ble the PRESIDENT: You will confine your remarks to the Bill before the House.

Maulavi JAHANUDDIN AHMED: That means 22 annas they realise altogether (*A voice:* Again!)—11 annas for 1 gallon petrol, if we deduct 2 annas for the rise of the price of petrol per gallon the bus owners realise 9 times more than what they pay from the bus-going public. That is the way how we the legislators have taxed the poor. Now if we pass this Bill what the tea garden owners will do? Surely they will reduce the daily wages of the labourers and they will not give any advantage that they are now giving for the education of the children of the labourers. They will curtail their expenditure. As we all know they have come here to make business and they will surely try to realise that cost by curtailing their expenditure. Now there are about ten lakhs labourers who are getting labour and benefitting themselves through these tea gardens and if this tax is imposed upon the planters they will surely reduce the number of labourers and thus create unemployment in the country.

Then, Sir, I will come to my district which is the most unfortunate district in this province, that is Goalpara district. Sir, you know Goalpara is a zamindari district. There are about five high schools in Goalpara district run by the Zemindars, there are about eight dispensaries and one hundred Lower Primary and Middle English schools run by these estates and if they are to pay this tax it is certain that they will have to close down these institutions. If that be the case, who are going to suffer from this? It is the poor unfortunate tenants of Goalpara estates that will suffer most. If Government impose this tax, they say they will be able to give 50 per cent. reduction of land revenue, and who are going to get that benefit? Not the Goalpara district but the other districts of the province. Our Zeminders will have to pay that tax at our cost—all the educational and sanitary institutions will have to be closed down in our district just to benefit other districts of the province. What Government is going to give us? They will get a big amount from Goalpara if this Bill is passed and we want some equivalent amount from the Government in that case. We want an assurance from the Hon'ble Premier that this neglected district may get something from what it is giving to the Government.

The Hon'ble the PRESIDENT: Order, order. I will give only two minutes more to the hon. member.

Maulavi JAHANUDDIN AHMED: I am sorry I have come to a very narrow point about my district; but seeing the condition of my district I cannot be broader enough. So I have to speak about my district making myself very very narrow.

Then, Sir, about the Goalpara Tenancy Act. So far as we can understand from the attitude of the Zeminders of our district, we have come to know that there is a bait thrown by this Ministry to the Zeminders that if

this Bill be passed they will somehow or other delay the passing of the Goalpara Tenancy Bill in this House or shall not pass it at all. (*Hear, hear*). It should be so; otherwise nobody likes to cut his own throat. They have taken a seat in the Ministerial Benches. It shows that really there was a bait and the Zamindars are going to support this Bill, so that lakhs of tenants from Goalpara may not be given any relief by the passing of the Goalpara Tenancy Act. Sir, I like to oppose this Bill at this stage only because if they really sincerely want to show us that they are the friends of the poor, they must first of all pass the Goalpara Tenancy Act as suggested by us and then they will get the support of the Goalpara members. With these words I resume my seat.

Maulana ABDUL HAMID KHAN: সভাপতি মহোদয়, আমি এই বিল oppose করিতেছি। মাত্র তিনকোটি টাকা আসাম প্রদেশের আয় তারমধ্যে এককোটি বত্রিশলক্ষ টাকা সরকারী কর্মচারীদের ভাতা এবং বেতন বাবদ ব্যয় হইয়া থাকে। তৎ-জন্মই প্রজাবৃন্দের কোন প্রকার উপকার করিতে না পারিয়া বর্তমান কংগ্রেস গভর্নমেন্ট এই বিল আনয়ন করিয়াছেন বলিয়া বলিতেছেন। বাস্তবিকই যদি বর্তমান গভর্নমেন্টের জলের মত টাকার দরকার হইয়া থাকে তাহা হইলে আসামের ব্রহ্মপুত্র ইত্যাদি নদীতে জল আছে, বাঙ্গাল দেশে গঙ্গা নদী আছে। ইহাও চিন্তা করিবেন গভর্নমেন্টের টাকা এবং জলের কোন অভাব হইবে না। হাজার হাজার টাকা খরচ করিয়া গভর্নমেন্ট Retrenchment Committee স্থাপন করিয়া রিপোর্ট প্রস্তুত করিলেন, কিন্তু তাহার ফলাফল ব্যক্তিগত স্বার্থের জন্মই হউক বা মন্ত্রিবর্গের স্থায়িত্ব রক্ষার জন্মই হউক আজ পর্য্যন্ত সেই রিপোর্ট হাউসে পেশ করা হইতেছে না। বাস্তবিকই যদি বর্তমান গভর্নমেন্টের অর্থের দরকার হইয়া থাকে তাহা হইলে অর্থ অনেক উপায়ে পাত্তয়া যাইতে পারে। গভর্নমেন্টের যদি অর্থের চিন্তা থাকিত তাহা হইলে আসামের লক্ষ লক্ষ জমিশূন্য প্রজা যাহারা আছে, যারা গভর্নমেন্টের মুখের দিকে জমির জন্য তাকাইয়া আছে, তাহাদিগকে পতিত জঙ্গলা জমি বন্দোবস্ত দিয়া প্রজার উপকার করিতে পারিতেন এবং অর্থের ব্যবস্থাও করিতে পারিতেন। জমিশূন্য প্রজারা জমির অভাবে নিরুপায় নিরাশ্রয় হইয়া জমির জন্য যে মৃত্যুবরণ করিতে লালায়িত হইয়া উঠিয়াছে, তাহা গভর্নমেন্ট স্বচক্ষে দেখিতেছেন। আজ যদি গভর্নমেন্ট এই জমি শূন্য প্রজাদের প্রতি দৃষ্টিপাত না করেন, এবং পতিত জমি পড়িয়া থাকা সম্বন্ধে শ্রেণী বিবেশের জন্য জমি না দেন, তাহা হইলে তাহারা সত্যগ্রহ বা আইন অমান্য আন্দোলন করিয়া গভর্নমেন্টকে এত বিপন্ন করিবে যে এই ৩০ লক্ষ টাকা পুলিশের জন্য ব্যয় করিয়াও তাহা রোধ করা সম্ভব হইবে না আরও নূতন নূতন আইন করিয়া তাহা বন্ধ করিতে হইবে। এখন দেখা যায় যে বর্তমান কংগ্রেস গভর্নমেন্টের আসামের পতিত জঙ্গলা জমি প্রজাকে দিয়া আয় বৃদ্ধি করার কোন অভিপ্রায় নাই। বাঙ্গালীরা আসামে বসতি করিলে আসামের কৃষ্টি নষ্ট হইবে, ইহা ভাবিয়া জমিশূন্য প্রজা দিগকে মরনের পথে লইয়া যাওয়া গভর্নমেন্টের কতদূর যুক্তি সম্মত কাজ হইবে তাহা আপনারাই বিবেচনা করিবেন। তৎপর জমিদার এবং চা-বাগিচার

মালিকদের উপর এই ট্যাক্স ধাৰ্য্য করা এবং ৩ হাজারের উপর কৃষকের আয়ের উপর ট্যাক্স ধাৰ্য্য করা সম্পূর্ণ ভিন্ন কথা। কৃষক প্রজা দিবা রাত্রি হ'ড ভাঙ্গা পরিশ্রম করতঃ চাষ করিয়া নিজের জমিতে পাট, সরিষা, ধান ইত্যাদি জন্মাইয়া ৩ হাজার টাকার উপর যদি আয় করে তাহা হইলে গভৰ্ণমেন্টকে কেন ট্যাক্স দিতে হইবে তাহা বুঝিতে আমি অক্ষম। গভৰ্ণমেন্টের উচিত কার্য্য হইবে প্রজার জন্য পুরস্কার ঘোষণা করা। এই বলিয়া যে যদি কোন প্রজা বাৎসরিক ৩ হাজার টাকার উপর কৃষিজাত দ্রব্য হইতে আয় করিতে পারে তবে সে গভৰ্ণমেন্টের নিকট হইতে পুরস্কৃত হইবে। তাহা না করিয়া তাহাদিগকে লক্ষ লক্ষ টাকা থাকা চা বাগিচার মালিক এবং জমিদারদের সঙ্গে তুলনা করিয়া গভৰ্ণমেন্টের এই ট্যাক্স ধাৰ্য্য করা মোটেই উচিত নহে, গভৰ্ণমেন্টের যদি প্রজার প্রতি সহানুভূত থাকে তাহা হইলে চা বাগিচার মালিক এবং হাজার হাজার টাকা থাকা জমিদারদের সঙ্গে কৃষি প্রজাদের যেন তুলনা না করেন। আমাদের মতে কেবল চা বাগিচার মালিক, জমিদার এবং ধনীকদের উপর ট্যাক্স ধাৰ্য্য করা উচিত ছিল। আমি আশা করি বৰ্ত্তমান কংগ্রেস গভৰ্ণমেন্ট কৃষকদের উপর শাসন পেষণ না করিয়া, ইলেকসনের পূৰ্বে কংগ্রেস মেম্বারেরা এবং ফাইনেন্স মিনিষ্টার যে প্রতিশ্রুতি দিয়াছিলেন যে আমাদের রাজস্বের হার হ্রাস করিবেন, এবং Retrenchment Committee গঠন করিয়া সরকারী কন্স্ট্রাক্টরীর ব্যয় হ্রাস করিবেন সেই পথ অবলম্বন করা উচিত। দরকার হইলে ধনীকদের উপর ট্যাক্স ধাৰ্য্য করা হউক। তাহাতে আমাদের আপত্তি নাই। কৃষকদেরকে এই বিল হইতে বাদ দিয়া নতুন করিয়া বিল আনয়ন করা হউক।

Mr. JOBANG D. MARAK: Sir, when the Bill has been thrown out without discussion by the Upper Chamber, I thought this Bill would be thrown out without discussion, and I was under the impression that there will be no speeches. Sir, I am not against the Bill itself, but I regret to say that I am not in a position to support this Bill in its present form and principle. Sir, we have heard tasteful and lengthy speeches before and I will not repeat them here. But with your permission, Sir, I wish to submit a few points for consideration before the House. There are other sources of income besides the Agricultural Income-tax. There are about 18 million acres of waste land in Assam and if this land be opened for settlement either by rational settlement or ordinary gradual one a big sum can be got.

There are also natural resources in this province which are still unexploited. Assam is very rich in forest wealth and she stands second in India in this respect but we have not done anything up till now in that direction. Now there are other taxations in other provinces, like unemployment tax, property tax, this and that. Of course I am not an expert in this thing and so my first suggestion before this Hon. House is, Sir, that the Government should consult the Financial Expert to examine our present financial position and for advice. My other point, Sir, is this. This Bill will affect not only the few persons, *i.e.*, the zaminders and the Europeans and so on but it is going to affect the people at large (*hear, hear* from the Opposition bench). You know, Sir, that these European planters can somehow adjust their expenditure in many ways—which will mean of course reduction in number

of labourers and reduction in the rate of wages. So really this Bill will affect not the Europeans, not the planters but our own people, our own labourers. Of course the present Government tried to give as much as possible remission in revenue but on the other hand they are going to tax. This policy of additional taxation, I take it, Sir, is like a person who is trying to cut at the root but pouring water over the top of a plant or a tree, and I do not think that this is a wise policy.

This Bill I think, Sir, is somewhat like one person having 10 cows of which the two giving regular milk are cared for and others are neglected. But the other cows also could produce more milk for him if they were properly looked after. Instead of doing that, Sir, that man is trying to extract more milk from the two cows neglecting the others. I fully realise, Sir, money is needed for education, communication and for many other purposes but the question is whether it is possible to do everything for money? My fear is only this. If this Bill is passed, we may be launching into serious liabilities. The whole people may be against this Bill and we may be required to stand before a Tribunal of the people at large. These are only a few points for consideration, Sir, and unless and until this Bill is revised and reconsidered by the Financial Expert I am not prepared to support the Bill and I think this Bill should be kept in abeyance pending such actions being taken, Sir. With these few words I resume my seat, Sir.

Dr. MAHENDRA NATH SAIKIA: I am sorry, Sir, I have to oppose the Bill as it stands at present. Sir, last time when this Bill was introduced in the Lower House I supported our Leader, Sir Muhammad, that the Bill should be circulated for eliciting public opinion. Then our Leader explained to the House that it was a hasty piece of legislation and there were many defects. Of course I must say that I am not opposed to the principle of taxation but it should be such that the mass people may not be affected. This piece of legislation which I call a revolutionary piece of legislation, is against the interest of landlords, and this will directly affect the masses. The other Bills that were introduced in the Lower House to augment the resources of the Government, all those Bills also will surely affect the pocket of the masses of the people.

I will take a few minutes of the House to refer back again to the Motor Spirit Sales Tax Bill. There while some members of this House told us that the Motor Spirit Sales Tax Bill will surely affect much more the poor people than the bus-owners, the Hon'ble Revenue Minister Mr. Fakhruddin Ali Ahmed told us that the tax of two annas per gallon will not be a heavy tax on the bus-owners. Then the Revenue Minister calculated like this. That if a bus runs 20 miles per gallon, and that the tax per gallon is two annas only, the additional cost of consumption of motor spirit will be only one pice or so per mile and that, that will not be much. But what I want to say is this, for 20 miles if the rate of fare be 4 annas and if the bus-owners with the imposition of this tax, increase the rate of fare from 4 annas to 5 annas there is no protection of the poor passengers from the Government there. Formerly, some years back, Sir, motor spirit was sold at Re. 1-4 per gallon...

The Hon'ble the PRESIDENT: Is the hon. member going to discuss all the Taxation measures of the Government at the time of discussing this Bill?

Dr. MAHENDRA NATH SAIKIA: With your permission, Sir, I wanted to show how the new Taxation Bills that were brought in during the last Assembly Session will surely affect the pocket of the poor masses of the people. Now, Sir, I come to the main Bill. It is a piece of legislation of double taxation. Supposing I possess 2,000 bighas of land and I regularly pay the land revenue at the enhanced rate of assessment which may come

up to Rs.2,000 or so for my land. But why there should be another taxation on the income of the very land on which land revenue has been assessed at such a high enhanced rate? Then again, Sir, who will be most hit by this extra burden of taxation on the landlords? Surely the mass people—it is the raiyats living under landlords who will be most affected. As for example there is a system, known as “sukani” system, under which the landlords sublet their lands to their raiyats. Under this system a “pura” of land is sublet to a raiyat for which he will have to give in return 20 *puras* of paddy every year. Now when there will be an additional taxation to be paid in addition to the revenue I already pay, I will have to take from my raiyats 25 or 30 *puras* instead of 20 *puras* of paddy to relieve the burden of additional taxation on me.

Now, Sir, from this little example, I think it is quite clear how this double taxation will hit the poor raiyats very much. It is the landlords and other rich people who come to the rescue of the poor masses in various ways, by giving loan of money, etc., to the poor people at the time of difficulty. Sir, in various localities where the people suffer for want of medicine, schools, and water-supply, etc., it is the rich people and the landlords who help to start dispensaries, schools, tanks, wells, etc., by giving large donations. So it is quite evident that they are being already taxed many more times in various ways.

Then, Sir, in this Bill the rate of taxation is not inserted. It has been introduced in the Finance Bill and that means that every year the rate will fluctuate. Of course, Government want money to give relief to the suffering mass people and for the general good of the country but can they count upon this income which will fluctuate every year? Recently, a few years back when there was a tea crisis and the tea gardens incurred considerable loss for several consecutive years the limitation of export rights was imposed upon the tea plantations, now supposing there be again a tea crisis and at the same time flood also occurs in greater part of the province, then what will be the income from this source? There have been cries from all quarters of the province for a University, High Court and Schools and Colleges, etc. But once if such schemes come under the head of recurring expenditure of the Budget and unfortunately there be tea crises and floods and thus the revenue from this source is affected, then not to speak of giving 50 per cent. land revenue reduction as pledged by the Congress, they will have to either withdraw the present rate of reduction of land revenue or reduce it to a considerable extent, or bring in new Taxation Bills again to meet the deficit.

Again, Sir, I may be permitted to cite here that so far as the Grazing tax is concerned we have seen that the graziers have to spend many times more than the tax they pay to the Government, in litigation, because in many cases their cattle are assessed wrongly and sometimes doubly as a result of which they have to take recourse to courts and thus they have to incur a lot of expenditure. Similarly at the time of assessment of this Agricultural Income-tax the people will not be free from such troubles and loss of money. Taking all these points into consideration, I oppose the Bill.

Srijut BHAIKAB CHANDRA DAS: Mr. President, Sir. In great hurry and haste the Government rushed this Bill through the Assembly. The Assam Legislative Council composed of persons of experience and judgment threw out the Bill as there were inherent defects in its principles. Since April last, we had time to think coolly of the effects of the Bill on the labourers and trade of the country.

There cannot be any tax which will affect the rich only and would not touch the economic condition of the poor people. Those who are rich are also clever and intelligent otherwise they would not have been able to gather wealth. If this Bill is passed surely the money going out of the pockets of the capitalist as a result thereof, will be recouped by retrenchment. Office hands will have reduced benefit of Provident Funds. *Ticca* labour will be done away with and even the number of labourers may be reduced. There will be acute unemployment and may well rouse tea garden labourers who are actually now much better off than other agricultural labourers. They will be without shelter and starving. Crimes will increase and there will be untold misery in the tea districts as business of rice dealers, cows and thatch traders and carpenters, artisans and contractors will be ruined.

I therefore strongly oppose this motion and appeal to hon. members of the House to reject the Bill for the sake of humanity and those who earn their bread by sweat of brow.

Srijut BINODE KUMAR J. SARWAN: Mr. President, Sir, I have got a few words to say before this House. I think all the hon. members of this House would agree with what the Labour Member Mr. Bhairab Chandra Das has said. It is a very sad thing that one-fifth of the whole population of this province will be affected by this Bill, and this can be easily understood by applying ordinary common sense.

We had very recently two or three meetings in our district not of the labourers but of Babus staff composed of Bengalis and Assamese. Resolutions were passed and copies were sent to the Hon'ble Premier as well as to the Hon'ble Speaker. They all felt very much upset about the passing of the Bill and have protested against it, because the Babus Staff will also be affected if this Bill is passed. Not only the labourers but most of the people will be affected by this Bill and the labourers will not get all the privileges and benefits which they are now enjoying. What will happen to hospital grants—what will happen to the proposed schools in every garden? They are going to have schools in every garden and grant all sorts of privileges in these days of enlightenment to the labourers. Now, Sir, everybody knows that Assam is an industrial province and if we want to improve this province we ought to consider seriously a legislation of this kind which would affect the tea industry which provides a greater portion of our wealth and which also benefits the residents of this province to a great extent. I need not detain this House by my words. I only say that it is a serious question which we should consider carefully. I wholly oppose the Bill as at present.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: Mr. President, Sir, I take the privilege of addressing a few words in connection with this Bill. The very considered speech which was delivered by Mr. Jatindra Chandra Maitra in the Upper House is so pregnant with facts and figures that I need only to offer a few remarks about this hasty and ill-conceived piece of legislation. The Hon'ble Finance Minister might be actuated by a noble feeling to render service to the country, the spirit of service may be there but the measure was too hasty and ill-conceived. He wanted to enact a historic legislation in "I came and saw and conquered." This legislation was passed in course of one month only; public opinion was not invited, there was no circulation of the Bill for opinion. We, the opposition members, pressed upon the attention of Government that at least people should be allowed to know before they are taxed as to what is the context of the legislation. But our request was not paid any heed whatsoever. I find from the speech of Mr. Jatindra Chandra Maitra that the Bihar Ministry, who is a purely Congress Ministry, took nine months to pass a similar legislation but our

Ministry only took a month. We further know that in the Central Assembly, where experts were utilised, they took two and half years in getting the Indian Income-tax (Amendment) Act passed and the wishes of the people were given due consideration. The public were consulted and the opinion of the members of all the parties were ascertained there. But the case is otherwise here, public was not consulted, they were not taken into confidence, the elementary principle of taxation is "No representation, no taxation" but when there are representatives to represent interest of a constituency, their representatives are to be respected, even the European group, from whom the major portion of the money would come, have been shabbily treated, their view points and objections have not been dispassionately judged. Sir, we are proud of our Tea Industry; the Assam Tea Industry has even been recognised by Government. In the Lower House of the Assam Legislature nine seats have been given to that industry, out of which seven are to be represented by the European planters and two by Indian. In the Upper House two seats have been given to the European planters. So we find that Government have no other alternative but to admit that it is a very important industry of this province. Sir, when so many seats have been allotted to them for representation of their view point, is it not necessary that when they put forward their grievances we should give our most anxious consideration to them? Does the Hon'ble Minister in charge of this Bill know the comparative cost of tea manufacture of Assam, Java, China, North Bengal or other parts of the world with whom the Assam industry has to compete? Can we for a moment think that the tea industry in Assam gives benefit to some planters only? Are not the hundreds and thousands of labourers and poor people benefited? The capital for this industry comes from outside and the market for the industry is also to be found outside this country, but nevertheless we are deriving some benefits. Has the Hon'ble Finance Minister considered what are the proportions of taxation in tea in other tea producing areas of the world? No, he did not enlighten us with any of these facts. So, let us take a reasonable attitude and be not vindictive. It is quite possible that by such unreasonable taxation we may destroy this foremost industry of this Province. The Hon'ble Finance Minister has not considered the legislations of other provinces. Imposing taxes on the tea industry even a 50 per cent. reduction of land revenue, does not justify a measure of this kind. There are many poor people who keep a few *bighas* of land for their cultivation which is not sufficient for providing them with their requirements in paddy throughout the whole year. They have to purchase agricultural produce after three or four months as their lands will supply them food for a portion of the year. So, the burden of this taxation will indirectly fall on them, they will have to pay a higher price for agricultural produce. They will get benefit for quarter of a year in land revenue reduction, but will pay enhanced price of paddy for 9 months—enhancement arising due to the agricultural taxation.

Again, Sir, the Hon'ble Finance Minister has no knowledge that in the Surma Valley there are a number of *wakfs*. There are members even in this House, who have got *wakfs*. Those who have any knowledge of Sylhet will learn that there are thousands of people who have got *wakfs*—mosques, charitable dedications of property for mosques and their descendants, but it is needless to repeat the arguments that have already been advanced in the Assembly once before. My submission to the members of the House is to look carefully to these facts.

Our Hon'ble Revenue Minister complains that it is perplexing to him that he finds both the Zemindars and peasants object to this taxation. But

one who knows the history of our social life knows that some of the poorer people are also going to be taxed as socially the poorer section of the people cannot live independently of the richer section. It cannot be said that the richer section has never felt for the pangs of the poorer section. We find that rich people like Dewan Manik Chand, Majumdars of Sylhet and others have started Schools and Colleges for poor people. So to set one party against the other is a very bad precedent, and this policy of the Government has been criticised in both the press and on the platform. It will be very difficult for the Hon'ble Revenue Minister to understand as he is a new comer to the Province, his love for the Province is a new born one. We know the history of this new born love, we need not repeat this story but hon. members who have spent years in the Province, who know the problem of the Province, who are sons of the soil—will fully realise that it will affect both rich and poor alike, yet it will give no corresponding relief to the poor.

So far as the assurance that the money derived will be utilised for the good of the peasants or the *raiya*s is concerned, I can say that there is no saving clause to say that the money will be utilised for the poor for any beneficial purpose for instance in the Education Cess, the Sanitary Cess and the Embankments Cess.

The Hon'ble the PRESIDENT: The hon. member's time is nearly up ; he will please try to close up.

Maulavi ASHRAFUDDIN MD. CHAUDHURY: I think that all of us on this side of the House are fully aware that this taxation will affect the rich and the poor alike, and we do not want that there should be any clash between the Zemindars and the tenants by the passing of this Bill. My time is up, and I will not take further time of the House. I will only request the hon. members of the House to see that no hasty legislation like this is allowed to be passed especially as there is no guarantee that the money will really go to the poor. We, the members of this side of the House, are fully alive to the needs of our poor brothers in the soil. We are ready to see the rich and favourite people taxed, but we require that the money derived from taxation, should directly go for the good of the ignorant and needy peasants and tenants. If the Ministry require legislation such as Education Cess, Sanitation tax, Embank Cess for the benefit of the poor, we shall welcome such legislation and give our full-hearted co-operation for such bills.

Mr. F. W. BLENNERHASSETT: Mr. President, Sir. The attitude of the group of which I have the honour to be a member has been repeated and reiterated on the floor of this House times without number. I need then hardly go through again the main points of objection we have to this measure. We have unfortunately been driven to opposition consistently throughout, and up to the present time. We regret the position which we have been forced to take up for the reason that the Industry which we represent, and which is the life-blood of this province, has been consistently neglected and has not been considered in any step through which this Bill has passed up to this date. We have repeatedly said that we are not opposed to the principle of the Bill, but here is a fundamental point regarding taxation. We are opposed to this what appears to us to be wholesale willy-nilly remission of land revenue. We believe that if you put all your eggs in one basket that basket will one day let you down. We feel that if the lands of this province were used as they should be—the *raiya*s could rise to a better position in life be able to raise more crops a year than one miserable crop as at present, be able to pay their revenue, and raise themselves to the level of happy self-respecting tenants. When this state

of things comes about we shall be very glad to accept the full share of taxation that we may be called upon to bear. We do not object to that, we do however object when we are neglected and not fully consulted as we feel we should have been. In the Hon'ble Finance Minister's speech this morning he said that his ambition was to eliminate land revenue. From that are we to judge that he proposes yet further taxing us? Are we to bear the burden of the major portion of the revenues of the province? The whole Bill by its very formation acknowledges the position which this Industry occupies; it is evident from its very terms and the way it has been drawn up—that the paramount importance of this industry to this province is acknowledged. In fact the whole of my idea, the whole of my argument centres on that particular point. Tea, it must be remembered, is not produced in Assam alone. We are competitors in the world markets and we cannot possibly afford to have any discrimination set against us, or any handicap placed on our industry, for the reason that, if we cannot support our industry on a proper basis, then we shall have to give place to those who can supply the world with tea at the price at which they require it. Tea is a commodity most susceptible to the natural laws of supply and demand, and if the Government of this province seek to draw from us alone twenty-five lakhs a year, what will happen to this province when, due to a slump in the tea market, that amount fails to materialise? We want to see a more commonsense taxation policy in this province. We want to see the resources of this province better developed than they are. And above all things we wish to occupy the position in the province to which we are entitled.

Much has been said of the capital we represent. On that point I may say that seventy million pounds of British capital has been invested in this industry apart from the capital of our Indian friends. Has it been realised generally that, apart from that capital altogether, we are responsible—ourselves and our Indian friends—for circulating wealth in this province in the form of wages to Indian employees alone to the extent of an amount equivalent to £ 2,600,000 a year? I ask you in all seriousness to please again reconsider this hasty piece of legislation. Give it to us in a form that we can support. Let us work together in harmony and not in enmity, for that way leads inevitably to the ruin of this province and of the industry I serve.

Maulavi ABDUL HAI: Mr. President, Sir, I am glad to have the opportunity of addressing both the Houses together. At the outset I should say that the Ministry had ill-advised His Excellency to summon a joint session for the purpose of this Bill; when the Upper House has refrained to consider even the principle of the Bill, it shows tyranny of majority. I say this, because it is well known to all that we are only 22 in number, whereas the Lower House consists of 108 members and in a joint session on such issues we are likely to be deprived of our rights and privileges, if not all the members but even one-third of the Lower House members vote against us, what will be our fate? I would not have said this if the Upper House would differ with the Lower Chamber in the matter of certain provision of a Bill after accepting its principle but here the issue is quite different. The Upper House refused to accept the principle of the Bill and by asking them to sit in a joint session on such issue means to compel them to accept the principle which they refused to accept in their House by sheer strength of majority. I thank those hon. members of the Lower House and the groups who have spoken about safeguarding the rights and privileges of our House. But I regret to say one of our hon. members misunderstood one of these speakers and criticised him wrongly.

Our position, Sir, is that we are not opposed to any reasonable taxation. Why we oppose this particular Bill? The reason is that it is a very hasty measure. After due deliberation and consideration in the Upper House we refused to accept the principle of this Bill. We by way of suggestions in our speeches asked Government just to amend this particular Bill so that it may be acceptable to all of us. Unfortunately, the Ministry, thinking that they have the majority at their back, have cared little to hear or to take into consideration the amendments that were made by way of suggestions in the speeches from the Upper Chamber.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: On a point of information, Sir, may I know from the hon. member whether there were any amendments from the Council?

Maulavi ABDUL HAI: I stated already that by way of suggestion we made amendments. We refused to consider the Bill at the consideration stage. After the consideration stage the amendment stage comes in. So if the Hon'ble Finance Minister says whether there is any suggestion or amendment in the Upper House, it shows that he has forgotten about it which cannot be said commendable.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I am sorry I cannot follow the hon. member.

Maulavi ABDUL HAI: Our position is that we are not opposed to any reasonable taxation, but we are opposed to a hasty legislation of this nature. We cannot support this Bill on principle. It is said that the agriculturist will not be affected, but only the tea planters, particularly the Europeans, and some zamindars. The provisions made in the Bill do not eliminate the agriculturists. They say that those agriculturists whose income is not more than Rs.3,000 will not be taxed. We agree, Sir, but Assam is still quite undeveloped. As one hon. member from the Lower House suggested, instead of taxing agriculturists at this stage, it is better that we should give some rewards to these agriculturists who try to improve their agriculture to such an extent that their income may exceed Rs.3,000. The condition of agriculturists in Assam is very bad. The agriculturists know only to cultivate one sort of crop. So it is up to the Government to encourage them to improve their agriculture. When we find that our province has fully developed and the agriculturists have understood how to improve their crops by improving the methods of cultivation then we may bring certain taxation measure and there would be no objection. Government by words say that they are going to tax only the planters and zemindars but according to the provisions of the Bill not only the above will be affected but our poor mass people will also be affected because there are many joint families whose total earnings will exceed Rs.3,000. So Government cannot say that by this taxation measure they are going to give relief to the poor. If Government are really sincere to give relief to the mass people, they are well advised to take away this Bill and bring a new Bill so that the desired object and aim may be achieved. You say one thing in word and do another thing in action that is why we were opposed to this Bill. You said times without number that you should bring a Bill so that the people you wanted to tax may be taxed and not others. In words you say that you want to bring this Bill only to give relief to the poor people but going through the provisions of the Bill we find that some of the mass people will also be affected which is not desirable at this stage.

The Hon'ble the PRESIDENT: The hon. member's time is nearly up.

Maulavi ABDUL HAI: That is why I asked the hon. members of both the Houses as well as the Cabinet to reconsider whether they should

pass this Bill in this form or they should withdraw it and come with a fresh Bill the provisions of which will affect only those whom they intend to tax. With these words I oppose the motion for consideration of the Assam Agricultural Income-tax Bill, 1939.

Mr. SARAT CHANDRA BHATTACHARYA: On a point of information. May we know what is the intention of His Excellency the Governor about the duration of this session? Is it the intention that the session will continue beyond to-day?

The Hon'ble the PRESIDENT: I would refer the hon. member to rule 7 of the Joint Sitting Rules. The Secretary has kept the rule ready for reference and if it is necessary, the order of His Excellency will be taken.

Mr. SARAT CHANDRA BHATTACHARYA: I only wanted to bring to the notice of the Hon'ble President that our time for the day is nearly up.

Maulavi Dewan MUHAMMAD AHBAB CHAUDHURY: Mr. President, Sir, I beg to rise to oppose the Bill. At the very outset, I would like to offer my heartfelt thanks to the members of the Upper House for their refusal of the Bill, because we have now got an opportunity again to discuss and to reconsider the Bill. The different aspects have been thoroughly discussed and I do not like to tax the patience of the hon. House. I shall be very very brief.

I would like here to refer to one point discussed by the Hon'ble Finance Minister. He told us that he has got his support from outside. But, Sir, the word is very vague, and I challenge and question his authority on this point. Sir, I am not going to support the cause of the big landlords and the rich. I am myself a poor man and a representative of the poor cultivators. It is an irony of fate that the big landlords and money-lenders are supporting the Bill and I justly suspect that our Congress Coalition Government have a secret alliance with the capitalists and landlords (*hear, hear*) and have ignored the cause of the poor. It is only for this reason, Sir, that Swami Sahajanand, the renowned Kisan leader, has stood against the policy and programme of the Congress. The Hon'ble Finance Minister has informed the world that the Bill will only tax the rich and the big tea planters. But, Sir, it will directly tax the poor. I have been elected by a purely agricultural constituency. I am in direct touch with the poor cultivators. They have unanimously condemned the Bill and have given me a mandate to vote against the Bill. The Krishak Samiti of Sylhet districts have also condemned the Bill. Sir, on principle I do not support the Bill. It is not a question of a few thousands, but it is a question of principle.

The present Congress Ministry of Assam before they came into power gave pledges to their electorate that they would support the cause of the poor labourers and peasants, but here, Sir, what do we find? Just after the acceptance of office they have changed their policy overnight and failed to keep their pledges by imposing taxes which will fall directly on the poor peasants.

There was a time when India was called the granary of the whole world and Lord Clive called her the Garden of Eden. But now we cannot support ourselves and our rice is imported from Burma, for our daily consumption. The Bill will break the very back-bone of the poor peasants. If the present Cabinet have eyes to see and ears to hear, they must know that they are digging their own grave and in the next election the Congress will be overthrown by the poor people. So I sound a note of warning to the Congress Ministry that the passage of this Bill will be a death knell to them. So I appeal to Government to withdraw the Bill. With these words I beg to resume my seat.

Mr. C. GOLDSMITH: Sir, the Joint Session has been called on the rejection of the Bill by the Upper House. In the Lower House, there were many objections and amendments and vehement protests from certain sections of the House. In spite of this Government thought it proper to impose this by sheer majority of votes. They did not consider the merits and demerits and the objections and amendments brought by certain sections of the House. But what has been the fate of such action of the Government? It has been rejected by the Upper House even at the consideration stage. That shows that a brake is necessary in passing a hasty legislation, to reconsider a hasty piece of legislation.

The Bill has been rejected or opposed chiefly on four main grounds. Firstly on the ground of impropriety; secondly on the ground that it defeats its own purpose; thirdly for it has a wrong motive; and fourthly on the ground that it is a piece of hasty legislation.

I said it is improper, because people deal in agriculture and agricultural taxation is improper, for it taxes the agricultural produce and agricultural improvements of the country. Assam is an agricultural country and therefore to make a legislation or bring a taxation for this agricultural improvement of land is wrong and improper. So all right-thinking men have really opposed this Bill and the landlords and zemindars and the tea owners know how this will affect not only the industry or the agricultural improvement of the country but also the labourers and the raiyots. As regards tea these are not fat years for the tea industry. Tea is being produced under a restricted basis, and Assam tea has to compete in the open world market. Therefore if any exemption is made for taxation Assam tea will suffer. It will really affect the tea industry of Assam. We all know what Assam to-day is, she is so on account of the tea industry. Therefore to kill this industry or to check its growth would be really curtailing the improvement that Assam can make on agriculture.

I said that it defeats its own purpose. People have been duped by the slogan that we are taxing the rich to relieve the poor. This is an eye-wash. If we think deeply and thoroughly we will find that after all this money will be realised not from the rich but from the poor. The Zemindars and the tea industry know where they will find their money from? There will be extra taxation on the poor raiyots and ultimately the labourers will suffer. Though the Hon'ble Prime Minister and the Finance Minister speak of their love of the poor, it is the poor who will have to pay this extra taxation.

I said that the motive was wrong. It is an open secret that when Congress Government came into power they wanted money as any other Government would want, and in their eagerness to get money this hasty legislation has been prepared. It is known to all that to redeem the pledges they made during the election money must be obtained. This is the result. But I may ask: is it becoming to the prestige and honour of the Congress Government that a hasty Bill should be prepared like this in order to get money? After all we can really understand the effect of this Bill. If it is passed then actually people will have to pay indirect taxation. Therefore, my point is that only to redeem their pledges the Congress Coalition Government want this hasty Bill. They ought to have carefully taken the opinion of experts and tried to get the viewpoint of all sections of the people and then slowly and cautiously brought this legislation to satisfy the majority of the people, for it is difficult to satisfy all sections of the people. It is in their eagerness therefore that the Bill was prepared hastily. There have been many faults. It has been clumsily worded, the interests of the

different sections of the people are not protected and there have been many anomalies in the body of the Bill. This is not the time to go into details but the rejection by the Upper House shows that it is really a piece of hasty legislation. Therefore may I suggest that this Coalition Government should not do it hastily. This will not be to the prestige and honour of the Congress. The Upper House in refusing to pass this Bill has done the proper thing. With due respect to the Upper House may I ask the hon. members in order to keep its dignity and prestige to oppose the Bill as they did before?

With these words I take my seat.

Maulavi MATIOR RAHAMAN MIA: মাননীয় সভাপতি মহোদয়!

এই যে বিল উপস্থিত করা হইয়াছে আমি তাহার প্রতিবাদ করি কারণ কৃষকের আয়ের উপর কর ধার্য করা কখনও কোন অবস্থাতেই সমিচীন হয় না। আসামের কৃষক নিতান্ত গরীব। এই প্রদেশে পাহাড়ের সংখ্যা বেশী এবং পার্শ্বত্যা অঞ্চলে কৃষিজাত সর্বপ্রকার শস্য ভালভাবে উৎপন্ন হয় না। পাহাড়ের নীচে যে সমস্ত সমতল নীচু জমি আছে তাহাতে ধান, পাট, কলাই, সরিষা ইত্যাদি কৃষিজাত শস্য উৎপন্ন হয় এবং তথায় বেশী সংখ্যক কৃষকের বাস। গত কয়েক বৎসর যাবৎ, উপর্যাপরি বন্যায় কৃষকদের সমস্ত শস্য ধ্বংস হইয়া গিয়াছে। এমন কি অনেকের বাড়ী, ঘর ভাসিয়া গিয়াছে। তাহার পর কয়েক বৎসর পূর্বে গোয়ালপাড়া জেলায় যে ভূমিকম্প হইয়াছিল তাহাতে সমতল অঞ্চলে কৃষকের জমিতে বালু পড়িয়া সম্পূর্ণ নষ্ট হইয়াছে। গতবৎসরের প্রবল বন্যায় হাজার হাজার প্রজা নিরাক্রম হইয়া মৃত্যুমুখে পতিত হইয়াছে এবং এইবৎসর ও যে অবস্থা হইয়াছে, তাহাতে প্রজার স্ত্রী, পুত্র লইয়া জীবন বাপন করার কোন উপায় নাই। প্রজা জমিতে যে শস্য পায় তাহা বিক্রয় করিয়া নিজেদের পরিবারের ভরণ পোষণ বা জমিদার বা মালিকের খাজানা আদায় করিতে পারে না। বর্তমান কংগ্রেস গভর্নমেন্ট প্রজার প্রতি দরদী হইবে, দেশের পরীষের হুঃখ কষ্ট দূর করিবে; দেশের হুঃখ কষ্ট দূর করিয়া শান্তি স্থাপন করিবে এবং দেশকে শিক্ষিত করিয়া তুলিবে এবং প্রজার উপর যত প্রকার কর আছে—যে সব কর প্রজা দিতে পারে না সেই সব কর তুলিয়া দিবে, এইরূপ বিশ্বাস দেশবাসীরও আমাদের ছিল। কিন্তু বর্তমানে ঐ সমস্ত কাষের পরিবর্তে ঐ যে নূতন কর ধার্য করার ব্যবস্থা হইতেছে তাহা অতীব অন্তায়, অসঙ্গত এজন্য দেশময় ইহার প্রতিবাদ হইতেছে। যদিও বিলে কৃষিজাত দ্রব্য হইতে ৩ হাজার টাকার অধিক আয়ের উপর কর ধার্য করার ব্যবস্থা হইয়াছে, তথাপি এই কর প্রকারান্তরে কৃষকদের উপরই পড়িবে। ব্রহ্মপুত্র উপত্যকার এক বিঘা জমিতে (যে জমিতে ভাল পাট উৎপন্ন হয়) দশমণের অধিক পাট জন্মায়। কয়েক বৎসর পূর্বে পাটের দর মণ প্রতি ৩০ টাকা ছিল। দশ বিঘা জমিতে উৎপন্ন পাটের দর তিন হাজার টাকা হইত। পুনরায় পাটের দর বেশী হইলে এই কর তখন কৃষকের ঘাড়ে পড়িবে। তাহারপর এই কৃষিকর আদায় করিবার জন্য যে সমস্ত কর্ণচারী নিযুক্ত হইবে এবং এই বর্তমান গভর্নমেন্টের সাহায্যকারী এবং মর্ষক যে সব লোক থাকিবে তাহারা কৃষকদের উপর বৈধ এবং অবৈধ উপায় অবলম্বন

করিয়া ট্যাক্স আদায় করিবে। বর্তমানে ইহার প্রমাণ বহু রহিয়াছে। কাজেই কৃষকের উপর এই কর ধার্যা করা বড়ই অত্যাচার হইবে। কৃষিজাত শুল্ক উৎপন্ন করিয়া যে সব লোক জীবিকা নির্বাহ করে তাহাদের উপর এই ট্যাক্স বসান কোন অবস্থাতেই উচিত হয় নাই এবং আমি ইহার প্রতিবাদ করি। কৃষকদের উপর ট্যাক্স ধার্যা না করার জন্য যদি গভর্ণমেন্টের টাকার অভাব হয় কাজেই ঘাটতি হয় এবং গভর্ণমেন্টের তহবিলে যথেষ্ট টাকা না থাকে তাহা হইলে আমি সিজ্ঞাসা করিতে চাই যে বর্তমান গভর্ণমেন্টের সদ্বিচ্ছা কি প্রজা পালন না তাহাদের উপর অত্যাচার বা পাড়ন করা? এই আসাম প্রদেশে এখন ও লক্ষ লক্ষ লোক নিরুপায় নিরাশ্রয় অমিহীন অবস্থায় গাছের তলায় তলায় অনাহারে কালযাপন করিতেছে। আর এই আসামে লক্ষ লক্ষ এম্বর জমি জঙ্গলা পতিত পড়িয়া আছে, তথায় বাঘ, ভাল্লুক হিংস্র জন্তু স্বাধীন ভাবে চরিয়া বেড়াইতেছে। কিন্তু এদেশের মানুষ বাহারা তাহারা হই বিঘা বা দশ বিঘা জমি পাইলে সেখানে ঘর বাধিয়া আবাদ করিয়া নিজেদের মাথা রাখিয়া জীবন যাপন করিতে পারে এবং তদ্বারা গভর্ণমেন্টের ও বহু টাকা আয় হইবে। তাহার প্রতি ক্রক্ষেপ না করিয়া তাহাদের জীবন রক্ষার কোন উপায় না করিয়া গভর্ণমেন্ট নূতন আইন করিয়া কৃষকদের শোষণ ও পেষণ করিতে এই অত্যাচার ধার্যা করিবার ব্যবস্থা করিতেছেন, যদি গভর্ণমেন্টের টাকা না থাকে তাহা হইলে জমি হীন নিরন্ন নিঃসহায় কৃষক বাহারা জমি না পাইয়া গাছের তলায় মরিতে বসিয়াছে, তাহাদের প্রতি লক্ষ্য না করিয়া তাহাদের জায় না দিয়া তদ্বারা প্রায় অর্ধ কোটি টাকা আয় হইবে তদবাবস্থানা করিয়া দেশের অপরাপর কৃষকের উপর কর ধার্যা করা কি মনুষ্যত্বের পরিচয় বা মহত্বের প্রমাণ হইবে? জঙ্গলা জমি অব্যাহতকর হইয়া পড়িয়াছে এবং উহার জন্ত কালাজ্বর ম্যালেরিয়া দেশময় হইতেছে। এই কালাজ্বর, ম্যালেরিয়া দূর করিয়া রাজস্ব বৃদ্ধি এবং দেশের লোকের উপকার করিবার জন্য শীঘ্র অমিহীন লোকদের জমি দেওয়া হউক। ইহা হইতে গভর্ণমেন্টের বহু লক্ষ টাকা আয় হইবে এবং দেশের ও উন্নতি হইবে। শ্রেণী ভাগ এবং ভেদনীতি মূলক অবৈধ কুপ্রথা যে “লাইন প্রথা” করা হইয়াছে তাহা আসামের বক্ষ হইতে অগৌণে তুলিয়া দেওয়া হউক এবং বিদেশ হইতে যাহারা আসিয়াছে তাহাদের আসাম বাসী বলিয়া গ্রহণ করা হউক এবং জমি দেওয়া হউক। তাহা হইলে এই দেশের অর্থ সমৃদ্ধ হইবে। শাসন কার্য্য ভালভাবে চলিবে। তারপর গোয়ালপাড়া জেলায় চিরস্থায়ী বন্ধবোস্ত, প্রজারা সেখানকার জমিদারকে একবার কর দিতেছে তাহারপর আবার যে নূতন করের ব্যবস্থা হইতেছে তাহা এই চিরস্থায়ী এলাকা গোয়ালপাড়া জেলায় বসান অসঙ্গত। তাহারা ডবল খাজানা দিবে, কিন্তু কোন সুবিধা অর্থাৎ খাজানা কমি পাইবে না। কাজেই এই জেলাতে এই কর ধার্যা করা উচিত হইবে না। ইহা রাজস্ব সচিবের বিবেচনা করা উচিত ছিল। এবং আমি আশা করি যে এই বিল পরিবর্তন করিয়া প্রজা এবং জন সাধারণের সুবিধার জন্য দেশবাসীর মত লইয়া পুনরায় একটা নূতন বিল আনয়ন করা হইবে কাজেই আমি এই বিলের প্রতিবাদ করি।

Re CONTINUANCE OF SITTING BEYOND USUAL HOUR

The Hon'ble Srijut GOPINATH BARDOLOI: Mr. President, Sir, I have a submission to make. There are some members who were under the impression that the session will be over by to-day. As a matter of fact, two such members are in extreme difficulty in view of the fact that there are serious ailments in their home. I would like to suggest to the Hon'ble President that it would be desirable to see if we could finish the proceedings of the House in the course of the day. If it is not possible, those members will be in extreme difficulty. Meanwhile I would respectfully submit that we should do our best to see that the business of the House should be finished in the course of the day, and sit till 6 o'clock to do so.

The Hon'ble the PRESIDENT: That is exactly what I was thinking and I was just going to enquire of the Hon. Leader of the Opposition if they were going to speak more and whether the business should not be concluded to-day. As a matter of fact, Assembly generally observe the closing time at four and the bulk of the members of the Joint Session are Assembly members, and, as such, I am wondering whether it will not be possible for the House to conclude all the business of the Joint Session even to-day. I have heard from the Hon'ble the Premier that one or two members of the Assembly have serious ailment in their home. But I also gather from the Hon. Leader of the Opposition, through the Secretary of the Council, that there are more members of the Opposition block including the Leader who are willing to take part in the debate. That is why I was wondering whether the permission of His Excellency the Governor should not be taken to adjourn the meeting. Of course it is within my discretion and in anticipation of His Excellency's consent I can allow an adjourned sitting to-morrow. But I would like to know the sense of the House particularly from the Opposition block.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: Sir, as arranged previously there are three more members who have come prepared to speak on the subject. You yourself have said that it is an unique occasion and that each member will have ten minutes' time. As for myself I as Leader of the Opposition have got to summarise the speeches of all the hon. members. I am really very sorry to hear that some of the members of the Government side have got ailing family members at home and they want to go away early.

The Hon'ble the PRESIDENT: Two members have got serious ailments at home.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: As for myself, I am also feeling very unwell. I have been suffering from stomach trouble and I have not taken any solid food for three days. I have sucked only one orange to-day and nothing else. I would respectfully suggest to you, Sir, to adjourn the House now and hold the meeting to-morrow, at 10 a.m., instead of the usual 2 p.m.

The Hon'ble the PRESIDENT: To-morrow is a prayer day for the Muhammadans and we cannot hold the meeting to-morrow at 10 a.m.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: On Friday we sit between 2 to 4 p.m. That means that we sit only for two hours. If we sit to-morrow at 9-30 a.m. or 10 a.m. then we can finish by 12 o'clock and the hon. members who have got ailments can go by the afternoon service. The Muhammadan members can also be free to say their *Jumma* prayers.

The Hon'ble the PRESIDENT: May I know from the Hon'ble Premier as to how many members would be speaking from the Government bench?

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: I shall be the only man to give a reply from the Government bench.

The Hon'ble Srijut GOPINATH BARDOLOI: We will not have many speakers. Only one may speak and even if I speak, I will not take more than three minutes' time. So, Sir, I think it will be quite possible to finish it to-day. All the remaining speeches will require only half an hour and within another half an hour we can finish the business. As a matter of fact the gentleman over there was about to stand to represent his grievances before you. I feel, however, that it is no use delaying the matter. As a matter of fact when we have practically traversed all the arguments there should not be any delay in disposing the Bill.

The Hon'ble the PRESIDENT: I would ask the hon. Leader of the Opposition to let us know his views. As a matter of fact I am personally willing to sit for sometime more.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: Sir, you have given the ruling that ten minutes will be given to each speaker.

The Hon'ble the PRESIDENT: I also said that more time may also be given if some members want it, and as you approached me I told you that I will allow you more time.

Maulavi Saiyid Sir MUHAMMAD SAADULLA: In that case I will require about 25 minutes.

Mr. SARAT CHANDRA BHATTACHARYA: It is better to finish it to-day instead of to-morrow.

The Hon'ble the PRESIDENT: Will it not be convenient to the hon. members to come to-morrow at 9-30 a.m. and sit till 12 a.m.?

Rai Sahib HEM CHANDRA DUTT: Sir, we want to know up to what time it will continue.

The Hon'ble the PRESIDENT: The House may sit at 9-30 a.m. and continue up to 12 a.m.

The Hon'ble Srijut GOPINATH BARDOLOI: Sir, is there any harm in sitting a bit late to-day?

The Hon'ble the PRESIDENT: If the members are willing to sit, I have no objection. I will be guided by the sense of the House.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: May I add something Sir, in this connection? It will be humane on the part of the members to concede to the request of Messrs. Purna Chandra and Purandar Sarma who have got ailments at their houses. If they can be relieved to-day, they will very much welcome the idea. When only three more speakers from the other side are going to speak, we can easily dispose of the business to-day. I promise that I shall not take more than 10 minutes' time to give my reply and no one else shall speak from this side of the House.

Khan Bahadur Maulavi KERAMAT ALI: Sir, the discussion was fixed for the 3rd and 4th.

The Hon'ble Srijut GOPINATH BARDOLOI: No, Sir. It was fixed only for the 3rd.

The Hon'ble the PRESIDENT: There is some wrong impression. As a matter of fact there was a press note which gave rise to the idea that there will be sitting on the 3rd and 4th. The worst of it was that the Admit cards were also issued for the 3rd and 4th. This fact also led me to believe that there may be sitting on the 4th also.

The Hon'ble Mr. FAKHRUDDIN ALI AHMED: They have not paid anything for the Admission cards.

The Hon'ble the PRESIDENT: Certainly not, but it is responsible for creating the impression that a sitting will also take place on the 4th.

Khan Bahadur Maulavi KERAMAT ALI: Sir, we were under the impression that there will be sitting on 3rd as well as on the 4th.

The Hon'ble Srijut GOPINATH BARDOLOI: The summons was only for the 3rd and not for the 4th.

Rai Sahib HEM CHANDRA DUTT: Yes, Sir, the summons was only for the 3rd and not for the 4th. The list of business always shows the number of days we are to remain here.

Maulavi ABDUL HAI: That does not mean that we should remain after the usual time.

Rai Sahib HEM CHANDRA DUTT: Sir, we have enough of speeches for and against the Bill in both of the Houses. (*Voices from the Opposition benches*—Certainly not) Well, I am giving my own opinion only. Can we not finish it to-day?

The Hon'ble the PRESIDENT: Order, order. As there is difference of opinion, and particularly when the Leader of the Opposition is rather not inclined to agree with us, I would adjourn the sitting of the joint sitting till 9-30 a.m. to-morrow morning. The House stands adjourned till 9-30 a.m. to-morrow.

Shillong,

H. C. STORK,

The 11th September 1939.

Secretary, Assam Legislative Council.

THE ASSAM LEGISLATIVE COUNCIL

President

The Hon'ble Rai Bahadur HERAMBA PROSAD BARUA, M.A., B.L.

Speaker

The Hon'ble Mr. BASANTA KUMAR DAS, B.L.

Deputy President

Mrs. ZUBEIDA ATAUR RAHMAN.

Deputy Speaker

Maulavi MUHAMMAD AMIRUDDIN.