

**Proceedings of the First Session of the Second Assam Legislative  
Assembly assembled under the Provisions of the Government of  
India Act, 1935**

THE ASSEMBLY met in the Assembly Chamber, Shillong at 2 p.m., on Friday,  
the 22nd March 1946.

P R E S E N T

The Hon'ble Mr. Debeswar Sarmah, Speaker, in the Chair, the seven  
Hon'ble Ministers and 90 Members.

**QUESTIONS AND ANSWERS**

**STARRED QUESTIONS**

(To which oral answers were given)

(Starred Question No. 10 standing in the name of Maulavi Makabbir Ali  
Mazumdar was not put by the Questioner)

**Barpeta-Tarabari Road**

Srijut MAHENDRAMOHAN CHOUDHURY asked:

\*11. (a) Is it a fact that the Barpeta-Tarabari Road is the only connecting  
line between Barpeta Town and Kholabandha, the only Steamerghat of the Sub-  
division ?

(b) Is it a fact that this road is the only line of communication to the  
people of Eastern Barpeta and part of Gauhati Subdivision with Barpeta  
Town ?

(c) If the answers to questions (a) and (b) above be in the affirmative,  
do Government propose to sanction necessary sum for immediate improvement  
of the said road and raise it above flood level ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY replied:

11. (a)—If the hon. Member means Barpeta-Kholabandha Road then the  
reply is 'Yes'.

(b)—Yes.

(c)—The road will be taken up for improvement, it is hoped, in the 1st  
Post-War year, i.e., 1947-48.

**UNSTARRED QUESTIONS**

(To which answers were laid on the table)

**Repair of guard rails on the bridges in Surma Valley**

Mr. W. D. RUTHERFURD asked:

54. Will Government be pleased to state—

(a) When it is intended to replace or repair the guard rails on the  
numerous bridges in the Surma Valley which were broken and  
twisted by motor vehicles during the past few years ?

(b) Whether Government are aware that in their present state they  
constitute a danger to the travelling public owing to twisted ends of  
angle iron railing projecting into the pathway ?



The Hon'ble Rev. J. J. M. NICHOLS-ROY replied :

54. (a)—Repairs are in progress.  
 (b)—Repairs are in progress.

Maulavi ABDUL BARI CHAUDHURY: Are Government aware that most of the damages to the guard rails were caused by the military traffic ?

\*The Hon'ble Rev. J. J. M. NICHOLS-ROY: Yes, Sir.

Maulavi ABDUL BARI CHAUDHURY: Do Government propose to recover the compensation from the military authorities ?

\*The Hon'ble Rev. J. J. M. NICHOLS-ROY: Yes, we are already in correspondence with the military authorities to get money from them.

Maulavi MD. IDRIS ALI: Do Government know that the condition of some of the bridges is very bad ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: That Question does not arise because repairs are in progress. That has already been explained.

#### **Building of permanent bridges over rivers running athwart the North Trunk Road**

Mr. H. A. MUNRO asked :

55. Will Government be pleased to state what progress has been made with the programme for building permanent bridges over rivers running athwart the North Trunk Road between Rangapara and Lakhimpur ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY replied :

55.—The proposal is under consideration of the Government and the constructions are likely to be taken up in the 5-year Road Development Programme under Post-War.

#### **Construction of a road running from Salutikar to Kanaighat**

Maulana IBRAHIM ALI asked :

56. Do Government propose to make the road—running from Salutikar to Kanaighat via Goyainghat, an all-weather motorable one ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY replied :

56.—Government do not consider that an all-weather route is feasible at the present time.

Maulavi ABDUR RASHEED: Do Government propose to make the road an all-weather route in the future, because that road remains under water specially during the rainy season ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: That Question will be considered, Sir.

Maulavi ABDUR RASHEED: Are Government aware that Jaintia is backward in this respect ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: Yes, Sir.



Maulavi ABDUL HAMID : May I know what the Hon'ble Minister means when he says that the route is not feasible at the present time ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY : It means that at the present time there will be necessity of large amount of money which we are not able to spare just now, because the route will be very expensive on account of the fact that it has to be raised above flood level.

Maulavi ABDUL HAMID : Does the Hon'ble Minister mean to say that the route is not feasible at the present time ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY : Yes, unless we have a large amount of money for this purpose.

### Sylhet-Sunamganj Road

Babu JATINDRA NATH BHADRA asked :

57. Will Government be pleased to state when the Sylhet-Sunamganj road will be opened for all-weather motor traffic ?

The Hon'ble Rev. J. J. M. NICHOLS-ROY replied :

57.—The Sylhet-Sunamganj Road has been completed on a length of 12 miles from Sylhet to Govindaganj and functions throughout the year.

From Govindaganj to Sunamganj, 32 miles, the earth embankment and shingling will be completed in 1946. The road functions during the dry season only as there are 22 waterways excluding the Mahasingh which require to be bridged. It is considered that bridge material will not be available in sufficient quantity for two years. In these circumstances taking the time for the erection of bridges, into consideration, it is not expected that the road will be opened throughout for all-weather motor traffic before 1950-51.

Babu JATINDRA NATH BHADRA : Sir, this is the only road worth the name in the Sunamganj Subdivision and this road alone connects Sunamganj with the outside world. For all these reasons, will Government be pleased to take up the construction of the bridges, at least on the small gaps this year?

The Hon'ble Rev. J. J. M. NICHOLS-ROY : We are doing all that we can in order to make this road motorable. There are a large number of bridges to be made and it will require some time because materials will have to be procured and it is very difficult to get materials for the bridges at the present time.

Maulavi ABDUL HAMID : Does not the Hon'ble Minister consider that the road can be made an all-weather road without constructing bridges by mere earthwork?

The Hon'ble Rev. J. J. M. NICHOLS-ROY : There are about 22 bridges to be made and the road cannot be made motorable at all unless those bridges are constructed ; but in some portions, I am told, that the road is being shingled.

Babu JATINDRA NATH BHADRA : My question is, Sir, that if the Government be pleased to take to bridging the small gaps this year the road can be fit for all-weather traffic.

The Hon'ble Rev. J. J. M. NICHOLS-ROY : That is not a Question, Sir. It is a request. I have already said that Government will do all that they can in order to make the bridges if they can find materials.

Maulavi MUNAWWAR ALI : Is it not a fact that materials are available for other bridges elsewhere ?



The Hon'ble Rev. J. J. M. NICHOLS-ROY: I do not know, Sir. The hon. Member may know better than I do.

Maulavi MUNAWWAR ALI: The Hon'ble Minister states that materials will not be available in sufficient quantities for two years. I do not know what he means by sufficient quantities. Does he mean that the materials are just insufficient for the Sunamganj Road?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: The hon. Member may take whatever that word means. It might be some parts are not available which will complete the bridges. We must get all parts otherwise the bridges cannot be completed at all.

Maulavi ABDUL HAMID: Cannot the Hon'ble Minister make mar-boat arrangements and make the road motorable throughout the year merely by completing the earthwork?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: I find that in two places there might be ferries—the Mahasingh and the Surma. In order to make complete mar-boat arrangement, we would require 22 ferries on a length of 31 miles. Now assuming that the public will pay tolls in two ferries, the Surma and the Mahasingh, it would cost Government enormous sum to maintain the remaining 22 ferries.

Maulavi MUNAWWAR ALI: Has the Hon'ble Minister come across a document containing the joint recommendations from the Hon'ble Minister of Public Works Department, the Chief Engineer, the Hon'ble Minister of Finance and the Hon'ble Minister of Revenue all of whom together visited that road in connection with its indispensable improvement.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: Well, Sir, I have not come across that recommendation, but what has that to do with the Question? There are practical difficulties which will have to be solved.

Maulavi MUNAWWAR ALI: That shows the Hon'ble Minister has not got sufficient knowledge and information about that road.

The Hon'ble the SPEAKER: Order, order.

#### Amount of Punitive tax realised by Government

Srijut SIDDHI NATH SARMA asked:

58. (a) Will Government be pleased to state Subdivision by Subdivision in the Province of Assam, the amount of Punitive tax actually realised by Government after August 8th, 1942 and during the last political movement?

(b) Do Government propose to refund the Punitive tax thus realised to the persons concerned?

The Hon'ble Mr. BASANTA KUMAR DAS replied:

58. (a)—The information is at present available to Government by districts, and for recoveries up to the 31st December, 1943. A statement is given below accordingly and complete information has been called for.

District	Imposed		Realised		
	Rs.		Rs.	a.	p.
Sylhet ... ..	2,000	...	1,973	0	0
Lakhimpur ... ..	10,000	...	9,713	2	0
Sibsagar ... ..	1,43,200	...	91,114	0	0
Nowgong ... ..	87,500	...	59,916	0	0
Darrang ... ..	82,200	...	70,761	10	0
Kamrup ... ..	70,587	...	25,053	7	9
Goalpara ... ..	15,000	...	5,356	12	0



(b)—Government will decide such questions when the full particulars are obtained.

\* Srijut RAJENDRA NATH BARUA: Are Government aware that in the collection of Punitive tax receipts are not given?

The Hon'ble Mr. BASANTA KUMAR DAS: Government are not aware of that.

\* Srijut RAJENDRA NATH BARUA: Will Government make an enquiry into those cases where receipts are not given?

The Hon'ble Mr. BASANTA KUMAR DAS: Yes, Sir, the Government will make an enquiry and ascertain if it is so.

\* Srijut BIMALAPRASAD CHALIHA: Will the Hon'ble Minister give the figures Subdivision by Subdivision?

The Hon'ble Mr. BASANTA KUMAR DAS: The answer is there. We have said that the figures are being collected.

\* Srijut DANDESWAR HAZARIKA: Will the Hon'ble Minister state how long it will take to collect the information?

The Hon'ble Mr. BASANTA KUMAR DAS: It is difficult for me, Sir, to give our idea of the time by which the figures will be obtained. We have taken steps and we have stressed the necessity of supplying the informations as early as possible.

#### Number of Railway employees in the Province

Babu RABINDRA NATH ADITYA asked:

59. (a) Will Government be pleased to state the total number of railway employees serving within the Province of Assam?

(b) Is it a fact that they have no representation in the Assam Legislative Assembly?

(c) Do Government propose to press the claims of railway and *other industrial employees of Assam* before proper authorities for granting them the right of representation in the Assam Legislative Assembly?

The Hon'ble Rev. J. J. M. NICHOLS-ROY replied:

59. (a)—We have not the information at present, which is being called from the Railway authorities.

(b)—There is no representation.

(c)—It is a political question. It is for the employees to press their claim if they have any special claim.

Babu RABINDRA NATH ADITYA: Will the Hon'ble Minister be pleased to supply the information as soon as it is available?

\*The Hon'ble Rev. J. J. M. NICHOLS-ROY: Yes, Sir.

Babu RABINDRA NATH ADITYA: As regards (b), are Government aware that there is some representation in other Assemblies for Railway Labour?

\* The Hon'ble Rev. J. J. M. NICHOLS-ROY: I am not aware.

Babu RABINDRA NATH ADITYA: Whether in the Bengal Assembly there is representation for Railway Labour?

\* The Hon'ble Rev. J. J. M. NICHOLS-ROY: Yes, Sir.



Babu RABINDRA NATH ADITYA: Do Government realise that there is no representation for any other Labour and except Tea in the Assam Assembly?

\* The Hon'ble Rev. J. J. M. NICHOLS-ROY: Yes, Sir. I know.

Babu RABINDRA NATH ADITYA: Do Government realise that there is a large number of labour employed in other industries of Assam that require representation?

\* The Hon'ble Rev. J. J. M. NICHOLS-ROY: It is up to those people to make representation.

Babu RABINDRA NATH ADITYA: May we not put this forward?

\* The Hon'ble Rev. J. J. M. NICHOLS-ROY: All these questions, I believe, will be afterwards decided by the new India and I do not see any necessity for doing anything at the present time.

Babu RABINDRANATH ADITYA: Will Government do their best to put forward the case of different kinds of Labour to the proper authorities for representation in the future Assembly?

\* The Hon'ble Rev. J. J. M. NICHOLS-ROY: That Question will be considered.

\* Maulavi MOKSED ALI: Will the Hon'ble Minister be pleased to state the actual number of Muslim employees in the Railways in Assam?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: I have no information.

#### **Mr. A. R. Choudhury, Executive Engineer, Sylhet Division**

Babu SURESH CHANDRA BISWAS asked:

60. Will Government be pleased to state—

- (a) The year in which Mr. A. R. Choudhury, B. E., Executive Engineer, Sylhet Division, was first appointed in Government Service and in what post?
- (b) Is it a fact that he has been all through his service tenure working in Sylhet Division, in different capacities?
- (c) Is it a fact that his transfer orders were cancelled in the past by the intervention of the Hon'ble Minister concerned on several occasions?
- (d) If so, will Government be pleased to state the date and reasons for such cancellation in each case?

The Hon'ble Rev. J. J. M. NICHOLS-ROY replied:

60. (a)—In 1933 as a temporary Overseer.

(b)—It is not a fact that he has been all through his service tenure working in Sylhet Division. He was first posted in the Sylhet Division on 11th June 1938 and has been there since.

(c)—No, it is not a fact that his transfer orders were cancelled on several occasions by the intervention of the Hon'ble Minister concerned. Such an intervention happened only once.

(d)—The cancellation was on 4th April 1944, in the interest of public service.

#### **Improvement of Village Water Supplies**

Dr. C. G. TERRELL asked:

61. Will Government be pleased to state—

- (a) Whether any survey has been undertaken of village water supplies with a view to their improvement where necessary, or establishment where non-existent?
- (b) If not, when will this be done?



The Hon'ble Maulavi ABDUL MATLIB MAZUMDAR replied :

61. (a)—No survey has been undertaken by Government. A measure of survey was however taken up in respect of the Government of India grant for rural water supply, by the Deputy Commissioners and their advisers before the War, as a result of which some facilities were created.

(b)—Government propose to appoint a Public Health Engineer in connection with Post-War plans, part of whose duties will be to advise on water supply for rural and urban areas.

\*Khan Bahadur Maulavi ABUAL MAJID ZIAOSH SHAMS: May I know what was the amount of grant given by the Government of India ?

The Hon'ble Maulavi ABDUL MATLIB MAJUMDAR: I want notice. This is a new Question.

\*Khan Bahadur Maulavi ABUAL MAJID ZIAOSH SHAMS: It is said that some facilities are given. What are those facilities ?

The Hon'ble Maulavi ABDUL MATLIB MAJUMDAR: Tube-wells were sunk at places and tanks were excavated.

\*Maulavi MAKABBIR ALI MAZUMDAR: Are Government aware that tube-wells are a failure in the Cachar District ?

The Hon'ble Maulavi ABDUL MATLIB MAZUMDAR: That has not been enquired into, Sir.

\*Maulavi ABDUL BARI CHAUDHURY: What does the Hon'ble Minister mean by the term Public Health Engineer in reply to Question No. 61(b) ?

The Hon'ble Maulavi ABDUL MATLIB MAJUMDAR: He is something like an Engineer. We have not as yet got the person and we cannot say what he exactly will be.

\*Maulavi ABDUL BARI CHAUDHURY: May I know whether this particular Engineer will have any Engineering Degree ?

The Hon'ble the SPEAKER: We have so many Engineers—namely, Public Health Engineer, Agriculture Engineer, Forest Engineer and so on and so forth.

#### DEMANDS FOR GRANTS

The Hon'ble the SPEAKER: Now we come to Demands for Grants. We have got as many as 11 Demands to be disposed of today—Grants Nos. 1, 26, 7, 8, 14, 16, 28, 6, 27, 15 and 5 and we have got about 40 minutes from the Question hour. How is the time to be divided ?

Maulavi ABDUL BARI CHAUDHURY: Twenty-twenty.

The Hon'ble the SPEAKER: Very well.

#### GRANT No.1

#### (4.—Taxes on Income other than Corporation Tax)

The Hon'ble Srijut BISHNURAM MEDHI: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.59,200 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March 1947 for the administration of the head "4.—Taxes on Income other than Corporation Tax."

The Hon'ble the SPEAKER: Motion moved:

"That a sum not exceeding Rs.59,200 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March 1947 for the administration of the head '4.—Taxes on Income other than Corporation Tax.'"

We have got one Cut Motion under this Demand.

\*Speech not corrected.



Maulavi ABDUL BARI CHAUDHURY: Mr. Speaker, Sir, I beg to move that the provision of Rs.10,200 under Grant No.1, Major head—4.—Taxes on Income other than Corporation Tax, Minor head—Collection of taxes on Agricultural Income—A.—Provincial Agricultural Income-tax staff, Sub-head—1.—Pay of Officers, Detailed head—Assistant Commissioner of Agricultural Income-tax, at page 25 of the Budget be reduced by Rs.100, *i. e.* the amount of the whole grant of Rs.59,200 do stand reduced by Rs.100.

My intention is to raise a discussion about the assessment under the Agricultural Income-tax without proper deduction of the cost of production. The other day we had some discussion over this matter. The hon. Members are aware that at the time of assessment only a nominal deduction of 15 per cent. is made on the total income on agricultural produce. But we all know that during the last few years the price of labour as well as plough cattle has increased enormously and the cost of cultivation is very expensive now. I think the hon. Members will agree with me that at least 50 per cent. of the total income is spent on production cost. By this Motion I want to impress upon the Government that they should advise their Agricultural Income-tax Officers so that they may deduct a minimum percentage of at least 50 per cent. at the time of assessment. With these words I commend my Motion to the acceptance of the House.

The Hon'ble the SPEAKER: Cut Motion moved:

“That the provision of Rs.10,200 under Grant No.1, Major head—4.—Taxes on Income other than Corporation Tax, Minor head—Collection of taxes on Agricultural Income—A.—Provincial Agricultural Income-tax staff, Sub-head—1.—Pay of Officers, Detailed head—Assistant Commissioner of Agricultural Income-tax, at page 25 of the Budget be reduced by Rs.100, *i. e.*, the amount of the whole grant of Rs.59,200 do stand reduced by Rs.100.”

Mr. A. WHITTAKER: Mr. Speaker, Sir, may I support Mr. Abdul Bari Chaudhury in this Motion? May I refer the Finance Minister once more to the need for some costing service for Agriculture which is still and is likely to remain the largest industry in this Province. It does seem unreasonable that a large number of assesseees growing cash crops should be assessed to a taxation in this extremely ‘*Andaji*’ way. I should think, for example, in the cost of paddy, 50 per cent. of the selling price is in many respects far too small an allowance for the cost of production. This Motion does draw Government’s attention to a difficulty and I hope Mr. Abdul Bari Chaudhury would agree that the right answer is the costing of these operations. Government is now trying to fix a minimum price, having fixed a minimum price on extremely meagre information. The same process which would enable Government to fix a minimum price should apply to the authorities administering Agricultural Income-tax. If we had a statistical service, if we had a Labour Department that took the trouble of investigating the biggest industry in this Province, the kind of difficulty propounded by my hon. Friend, Maulavi Abdul Bari Chaudhury, would not arise. I, therefore, strongly support Maulavi Abdul Bari Chaudhury’s Motion with the supplementary request that the Finance Minister would kindly consider a costing section of the new Statistical Department.

Khan Sahib Maulavi NURUL HOSSAIN KHAN: Mr. Speaker, Sir, the cost of cultivation has gone very high. The price of a head of cattle which was previously Rs.25 or 30 has now risen to Rs.150. The pay of servants for cultivation which was previously Rs.7 or 8 per month has gone up to Rs.25 to 30 a month. I know personally, Sir, that last year many cultivators of Baniachong could not



grow paddy in their fields because the price of paddy would not cover the cost of cultivation and kept their lands fallow. In these circumstances, it is absolutely necessary that 50 per cent. of the price of paddy should be deducted as cost of production while assessing Agricultural Income-tax. As pointed out by Mr. Whittaker, it is necessary that the minimum price of paddy should be fixed for the guidance of Agricultural Income-tax Officers. Unless this is done, it is not possible for the cultivators to grow paddy and pay the Agricultural Income-tax. With these words, Sir, I beg to support the Motion.

Maulavi NASIR-UD-DIN AHMED: Mr. Speaker, Sir.....

The Hon'ble the SPEAKER: I am afraid, we have got ten Demands for Grants compressed into 36 minutes only and we are beginning with the first one.

Maulavi NASIR-UD-DIN AHMED: I shall be very brief, Sir.

Sir, in our countryside there is a system known as Adhibhagi system and there the cultivator or the man taking the settlement is to get half the product in lieu of his labour; but now-a-days due to war the cost of cultivation has become so very exorbitant that this Adhibhagi system has become unprofitable and people are not going to take Adhibhagi settlement because half of it does not cover the cost of production. In this view, also, Sir, I support that the cost of production should be half the price of paddy. With these few words I support the Motion.

The Hon'ble Srijut BISHNURAM MEDHI: Mr Speaker, Sir, it appears that there is some sort of a misconception in the mind of the Mover of this Cut Motion when he says that a maximum deduction is fixed as regards cost of agricultural operation. I draw his attention to section 7, sub-section (c) of the Assam Agricultural Income-tax Act, 1939 where it is stated that "a sum equal to 15 per cent. of the total amount of the rent which accrued due in the previous agricultural year, in respect of the charges for collecting the same." This 15 per cent is with regard to Zeminders and Jotders collecting rents from the tenants. As regards the agriculturists I should like to draw his attention to section 8, sub-section (d) of the said Act. It reads:—

"the expenses of cultivating the crop from which such agricultural income is derived and of transporting such crop to market, including the maintenance of agricultural implements and cattle required for the purpose of such cultivation and for transporting the crop to market."

So the expenses of cultivating the crops as well as the maintenance of the implements for ploughing are being deducted, on maximum or minimum is fixed as the hon. Mover stated.

Maulavi ABDUL BARI CHAUDHURY: May I interfere for a moment, Sir? It is all right providing in the Act; but all the Members coming from the Surma Valley will bear me out when I say that everywhere in the districts of Sylhet and Cachar it was only 15 per cent. and not a pie more.

The Hon'ble Srijut BISHNURAM MEDHI: Now, Sir, this is a special power conferred on the Agricultural Income-tax Officer. But if one is not satisfied with the assessment made by him he can prefer an appeal to the Assistant Commissioner of Income Tax. Government cannot interfere in the matter. The discretion is left with the Assistant Commissioner. Then there is a provision for a second Appeal to the Commissioner by persons aggrieved by the decision of the Assistant Commissioner.

As regards the fact that only 15 per cent. is deducted—if it is a general question and is brought to the notice of Government, the Government are prepared to consider the matter. But the Act does not lay down any minimum or maximum for the purpose of assessing the cost for the agricultural operation. In this view of the case relief can be given within the Act itself when there is no limitation for fixing the cost of production. I think, for relief the aggrieved person



may approach the Assistant Commissioner and then the Commissioner by means of second appeal. But with respect to general grievances, we may look into the matter.

As regards fixing the price of agricultural produce, for instance, paddy and other things, we take them from the market price that is being gazetted from time to time. Of course, I agree with Mr Whittaker that this is very vague and with the establishment of a Statistical Department, it may be easier to fix the minimum and maximum price. Under the present circumstances I quite agree that it is very vague, but in the absence of a better method it is considered as a basis on the reports of the different Subdivisional Officers forwarded to Government. On these an average is taken and that price is taken as the market price of agricultural produce, on the basis of which income-tax is assessed.

The Hon'ble the SPEAKER: Perhaps hon. Mr. Whittaker raised the point of cost-accounting to be taken up.

The Hon'ble Srijut BISHNURAM MEDHI: Under the Act it is taken.....

Mr. A. WHITTAKER: Mr speaker, Sir, may I intervene at this stage? I should like to express some disappointment at the extremely bureaucratic reply of the Hon'ble Finance Minister. Surely we are entitled to expect that Finance Department would give guidance notes to their Income-tax Officers. It is not quite good enough in these days or refer to sections of the Act and say anybody who is not satisfied can always appeal. It is true he can, and the Tea Companies will appeal, but what I am really concerned about is the marginal assessee, the person who just comes within the scope of taxation. He cannot appeal; he cannot produce costs; he cannot show to the satisfaction of the Agricultural Income-tax Officer what it cost him to produce the crop. What I do suggest can be done *is that the Revenue Department through their Settlement Officers*—they have done this job time and time again—can work out reasonable costs and issue them as guidance notes to the Agricultural Income-tax Officer, so that when assessment is made out the cost of production allowance is almost automatic. The Assessment Officer will allow 10 per cent. of the total of the average sale price of that particular year. That is not an unreasonable demand and I feel fairly certain that the Finance Department will find it possible to accept my suggestion.

The Hon'ble Srijut BISHNURAM MEDHI: Most probably Mr. Whittaker missed my point. I stated that there is no maximum fixed under the Act. As a matter of fact, Sir, I have called for the rules and want to consult the Income-tax Officers. The existing procedure is that the cost is determined from the market price of the produce as is reported by the Subdivisional Officers. There is some difficulty of course as regards finding the actual cost of production. As regards Mr. Whittaker's suggestion I will discuss the matter with the Officers concerned and find out what are their difficulties. As I have already stated, Sir, if there is any complaint with regard to the hardship that is generally caused to the lower grade assessee, Government will surely take all these factors into consideration because the present Government is for the protection of those persons who are on the margin of taxation.

Babu KAMINI KUMAR SEN: I think the hon. Member is making a general grievance that deduction is given on a percentage basis without considering the actual cost of production.

The Hon'ble Srijut BISHNURAM MEDHI: If that is so, the system will be changed at once, because the Act debars from doing so.

The Hon'ble Mr. BAIDYANATH MOOKERJEE: On a point of information, Sir. Regarding the suggestion given by Mr. Whittaker I want to know whether the directive suggested by him should be an annual one and the same one directive for the entire Province or it should be settled once for all or for each district separately. That point has not been made clear.



The Hon'ble the SPEAKER: If I remember aright, Mr. Whittaker raised the question of cost accounting for ascertaining the cost of production. There is no proper system of cost accounting now. Say by cultivating 10 acres of land a cultivator may not be able to find out whether he has a margin of profit, and if there is a margin, what is that. There should be a machinery for proper accounting of his cost of production.

Mr. A. WHITTAKER: Mr. Speaker, Sir, regarding Mr. Mookerjee's query, I had in mind that it would have to be done for each crop year. Obviously the crop varies from year to year, and from place to place. To find out the cultivator's cost in a particular year, we require to work out what a pair of bullocks cost him, how many days the pair of bullocks are required to do ploughing and the various processes of cultivation, how many days it took for thrashing, etc. You may take some random sampling from a few villages and obtain data which can be applied reasonably throughout the Province. If you like you may even calculate costs in terms of man hours, you may take the number of hours per day a man requires to market one maund of paddy. These data could be issued to the Senior Income-tax Officer giving him a certain amount of discretion to apply them to different parts of the Province. The figure will vary from year to year because the wages of labour and the cost of bullocks will vary with the price of the main crop harvested.

The Hon'ble Mr. BAIDYANATH MOOKERJEE: In that case there should be at least three directives a year, one for Buro crop, one for Aus crop and the other for Amon crop. The directives should be applicable throughout the Province with a certain amount of discretion left to the officers.

Babu RABINDRA NATH ADITYA: Does not the cost vary according to the nature of the soil?

The Hon'ble the SPEAKER: Order, order. Does the hon. Mover press his Motion?

Maulavi ABDUL BARI CHAUDHURY: I agree with Mr. Whittaker and am not feeling happy with the reply of the Hon'ble Finance Minister. I make a public grievance, and from what I have said, I do hope, that Government will look into the matter very thoroughly, and with this request, I beg leave of the House to withdraw my Motion.

The Hon'ble the SPEAKER: Has the hon. Member the leave of the House to withdraw his Motion?

The Motion was, by leave of the House, withdrawn.

The Hon'ble the SPEAKER: The question is:

"That a sum not exceeding Rs.59,200 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '4.—Taxes on Income other than Corporation Tax.'"

The question was adopted.

#### GRANT No.26

#### (50.—CIVIL WORKS—TOOLS AND PLANT AND ESTABLISHMENT)

The Hon'ble Rev. J. J. M. NICHOLS-ROY: On the recommendation of His Excellency the Governor of Assam, I, beg, Sir, to move that a sum not exceeding Rs.4,57,800 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "50.—Civil Works—Tools and Plant and Establishment".



The Hon'ble the SPEAKER: Motion moved:

"That a sum not exceeding Rs.4,57,800 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March 1947 for the administration of the head '50.—Civil Works—Tools and Plant and Establishment.'"

Maulavi Abdul Bari Chandhury to move his Cut Motion.

Maulavi ABDUL BARI CHAUDHURY: I do not intend to move my Cut Motion,\* Sir, as I shall get scope for discussion under "50.—Civil Works".

Mr. R. A. PALMER: Mr. Speaker, Sir, I beg to move that the total provision of Rs.4,57,800, under Grant No.26, Major head—18B.—Navigation Embankments and Drainage Works, etc., at page 137 of the Budget be reduced by Rs.100, *i.e.*, the amount of the whole grant of Rs.4,57,800 do stand reduced by Rs.100.

This has been brought up to draw the attention of Government to the need for assisting local bodies by the loan of mechanical equipment from the Public Works Department.

There must be many hon. Members of this House who, like myself, are members of Local Boards or Municipalities, and therefore know how difficult, I might say impossible, it is for these local bodies with the meagre funds at their disposal, to keep the roads under their charge in a proper state of repair. During the war period the Army has shown us how rapidly and cheaply road work, and in fact any earthwork, can be done with the latest mechanical equipment. It is said that one bulldozer with a scraper can do the work of 500 men in one day. If this up-to-date method could be introduced not only would be roads be improved but by cheapening the cost, more money would be available for other important subjects. It is obvious that the local bodies themselves are not in a position to purchase or service this equipment but I suggest that it should be purchased by Government and kept in pools under the control of the Public Works Department and the equipment made available to local bodies when needed. There is a large amount of this equipment left surplus by the American Army, available now in Assam, and I plead with Government not to let this golden opportunity pass. The small outlay would be repaid a hundredfold by the more efficient working of the local bodies.

The Hon'ble the SPEAKER: Cut Motion moved:

"That the total provision of Rs.4,57,800 under Grant No.26, Major head—18B.—Navigation, Embankments and Drainage Works, etc., at page 137 of the Budget be reduced by Rs.100, *i.e.*, the amount of the whole grant of Rs.4,57,800 do stand reduced by Rs.100."

The Hon'ble Rev. J. J. M. NICHOLS-ROY: Sir, Government will always be prepared to assist the local bodies by loaning mechanical equipment provided that that does not interfere with the Public Works Department works. Government are not aware of any instance in which the Public Works Department refused to help the local bodies. If the hon. Member

\*Maulavi ABDUL BARI CHAUDHURY to move:

That the provision of Rs.11,39,254 under Grant No.26, Major head—18B.—Navigation, Embankments and Drainage Works, etc., Minor head—B.—Charges on construction (total), at page 137 of the Budget, be reduced by Rs.100, *i.e.*, the amount of the whole grant of Rs.4,57,800 do stand reduced by Rs.100.

(To criticise Government for their failure in constructing the bridges on the Sylhet-Sanaanganj Road.)



knows of any instance, we shall be glad to know and ask our Executive Engineers to help the local bodies, as far as they can possibly do. At present, however, we are ourselves very short of road making machinery due to our lending to M. E. S. Some machines are, however, on indent and when these will arrive during this year we shall be able, I hope, to meet the demand from local bodies.

\*Maulavi ABDUL HAMID: On a point of information, Sir. The Hon'ble Minister says that Government are short of machinery and at the same time he says that Government will never refuse to help the local bodies.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: The position is, Sir, that the Public Works Department is at present short of road machines. If there are requests for loan of Public Works Department machinery, when they remain idle and are not used by the Public Works Department, in that case alone Public Works Department can help and shall be glad to help.

Mr. R. A. PALMER: Sir, my point is that in the past the Public Works Department had never enough machinery and therefore it was useless for the Local Boards to ask for any such help. What I am asking now is that more machinery should be purchased so that the Public Works Department has not only enough for itself but can also assist the local bodies as well.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: That is a different question, Sir. I first thought, the hon. Member meant that the Public Works Department should lend the machinery which they have now. We shall be procuring more machinery for the Public Works Department work and when we do not use them for the Public Works Department work we shall lend them to local bodies.

\*Maulavi MD. IDRIS ALI: Sir, there are many machineries belonging to the American Army and are lying unutilised. Could not they be purchased at cheap rate by the Public Works Department for their use?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: That will be considered by Government.

Mr. R. A. PALMER: In view of the statement made by the Hon'ble Minister-in-charge, I beg leave of the House to withdraw my Motion.

The Hon'ble the SPEAKER: Has the hon. Member the leave of the House to withdraw his Motion?

The Motion was, by leave of the House, withdrawn.

The Hon'ble the SPEAKER: The question is:

"That a sum not exceeding Rs. 4,57,800 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '50.—Civil Works—Tools and Plant and Establishment.'"

The question was adopted.

#### GRANT No. 7

(12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.)

The Hon'ble Mr. BAIDYANATH MOOKERJEE: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs. 5,41,700 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "12.—Charges on account of Motor Vehicles Taxation Act."

The Hon'ble the SPEAKER: Motion moved:

"That a sum not exceeding Rs. 5,41,700 be granted to defray the charge which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '12.—Charges on account of Motor Vehicles Taxation Act.'"



There are two Cut Motions. I would call upon Maulavi Abdul Bari Chaudhury to move his Cut Motion No. 2 as it is an omnibus one.

Maulavi Abdul BARI CHAUDHURY: Sir, I beg to move that the total provision of Rs. 5,41,700 under Grant No. 7, Major head—12.—Charges on account of Motor Vehicles Taxation Act, at page 42 of the Budget be reduced by Rs. 100, *i. e.*, the amount of the whole grant of Rs. 5,41,700 do stand reduced by Rs. 100.

My intention is to raise a discussion about the administration of the Department. Sir, as I like to be very brief, only to two points I would like to draw the attention of the hon. Members.

During the last few years, Sir, you will find that the receipts under this head increased to a large extent, but the grant to the local bodies remained stationary. From the Budget Memorandum we find that the receipts of 1942-43 were Rs. 6,43,000. The same for 1943-44 was Rs. 7,27,000 and for 1944-45 Rs. 9,43,000. The revised estimate of the current year is Rs. 10,50,000. But coming to the expenditure side we find the same stationary figure, the sum of Rs. 1,70,000 that has been provided always during the last few years, as compensation to the local bodies. Sir, my submission is that with the rise in receipts, the compensation to the local bodies should have been increased.

The second point I would like to stress is that this distribution to the local bodies should always be equitable and just. I would request the Hon'ble Minister-in-charge to look into the matter and consider the cases of the Local Boards who have suffered in the past. I admit, Sir, that the case of the Sunamganj Local Board is uppermost in my mind.

With these words, I commend my Motion for the acceptance of the House.

The Hon'ble the SPEAKER: Cut Motion moved:

"That the total provision of Rs. 5,41,700 under Grant No. 7, Major head—12.—Charges on account of Motor Vehicles Taxation Act, at page 42 of the Budget be reduced by Rs. 100, *i. e.*, the amount of the whole grant of Rs. 5,41,700 do stand reduced by Rs. 100."

The Hon'ble Mr. BAIDYNATH MOOKERJEE: Mr. Speaker, Sir, I am sorry that my hon. Friend did not find time to go through the Budget figures properly. Because over and above the allotment of a fixed sum for compensation, there is another head where a large amount has been provided for. Sir, the real position is this. Certain fixed amount is distributed among the local bodies as compensation and whenever any balance is left, that balance is used for the improvement of Local Board and Provincial roads.

Maulavi ABDUL BARI CHAUDHURY: By whom?

The Hon'ble Mr. BAIDYANATH MOOKERJEE: By the Public Works Department. If my hon. Friend cares to see the Budget figures he will find that there is a provision of Rs. 3 lakhs for the improvement of Roads. Sir, so far as the revised estimate of 1945-46 is concerned the allotment is only for Rs. 62,000.

Maulavi ABDUL BARI CHAUDHURY: It was under-estimated.

The Hon'ble Mr. BAIDYANATH MOOKERJEE: It was. But this year there is a provision of Rs. 3,00,000. Just at the bottom of page 43 it has been clearly stated that Rs. 1,50,000 will be used for the improvement of Provincial roads and Rs. 1,50,000 for Local Board roads. In spite of all these if my hon. Friend tries to find fault with the Government, I am sorry for him, Sir, I cannot help him. But, however, Sir, so far as his Subdivision is concerned there might be some grievance, as the figures have been shown here for all the Local Boards. I cannot say what is the share of his Subdivision. If there is any particular grievance I shall certainly consider it. But at the same time I should like to inform my hon. Friend that most probably his Subdivision will be at the bottom of the list of tax-payers so far as this tax is concerned,



\*Maulavi ABDUL HAMID: May I enquire, Sir, whether that Rs. 1,50,000 has been given through the Public Works Department or through the Local Boards, I mean the second Grant?

The Hon'ble Mr. BAIDYANATH MOOKERJEE: This amount will be utilised for the improvement of Local Board roads by the Public Works Department. This also has been explained at page 20 of the Budget Memorandum.

Sir, after all these I may legitimately request my hon. Friend to see his way to withdraw his Cut Motion.

Maulavi ABDUL BARI CHAUDHURY: As the Hon'ble Minister has assured me that the Sunamganj Local Board will receive due consideration, I beg leave of the House to withdraw my Cut Motion.

The Hon'ble the SPEAKER: Has the hon. Member the leave of the House to withdraw his Motion?

The Motion was, by leave of the House, withdrawn.

The Hon'ble the SPEAKER: The question is:

"That a sum not exceeding Rs. 5,41,700 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '12.—Charges on account of Motor Vehicles Taxation Act.'"

The question was adopted

#### GRANT No. 8.

#### (13.—OTHER TAXES AND DUTIES)

The Hon'ble Srijut BISHNURAM MEDHI: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs. 34,600 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "13.—Other Taxes and Duties."

The Hon'ble the SPEAKER: Motion moved:

"That a sum not exceeding Rs. 34,600 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '13.—Other Taxes and Duties.'"

Maulavi ABDUL BARI CHAUDHURY: Sir, I beg to move that the provision of Rs. 16,200 under grant No. 8, Major head—13.—Other Taxes and Duties, Minor head—A.—Charges for collection, Sub-head—Entertainment tax, etc., Detailed head—1.—Pay of Special Officer, at page 44 of the Budget, be reduced by Rs. 100, *i. e.*, the amount of the whole grant of Rs. 34,600 do stand reduced by Rs. 100.

This has been moved, Sir, to criticise Government for creating the unnecessary post of a special officer. From the Budget Memorandum, the hon. Members will find that a sum of Rs. 25,000 has been provided for a special officer and his staff. Sir, my submission is that if so long the Excise Department could manage this work it can manage it now also. An additional sum of Rs. 25,000 should not have been provided for a special officer. Even if the Amusement and Betting Tax (Amendment) Bill and the other taxation measures are passed, still I think, there will not be any additional work to do. The previous Government wanted to impose a tax on 'Sales' but we understand from the speeches of the Hon'ble Ministers during the last few days that they do not intend to pursue that policy. In the circumstances, Sir, I find no justification for the creation of this post. My submission is, as matters stand, even if these two Bills are passed still the work will be well managed by the Excise Department.

With these few words, Sir, I resume my seat.

\*Speech not corrected.



The Hon'ble the SPEAKER : Cut Motion moved :

"That the provision of Rs. 16,200 under grant No.8, Major head—13.—Other Taxes and Duties, Minor head—A.—Charges for collection, Sub-head—Entertainment tax, etc., Detailed head—1.—Pay of Special Officer, at page 44 of the Budget be reduced by Rs.100, *i.e.*, the amount of the whole grant of Rs.34,600 do stand reduced by Rs.100."

The Hon'ble Srijut BISHNURAM MEDHI : Mr. Speaker, Sir, if really this Government finally decide that they will not go on with the Sales Tax than it will not be necessary to retain a special officer for this purpose. We have not yet come to a final decision in this matter and a special officer was appointed in November last to study the conditions under the Sales Tax in Bengal and similar taxation measures introduced in Bihar, Madras and the Punjab. If it is decided not to carry on with the Sales Tax then the suggestion of the hon. Mover about abolition of the post of special officer will certainly be considered. In view of this, may I request the hon. Member to withdraw his Cut Motion ?

Maulavi ABDUL BARI CHAUDHURY : In view of the assurance given by the Hon'ble Minister, I beg leave of the House to withdraw my Motion.

The Hon'ble the SPEAKER : Has the hon. Member the leave of the House to withdraw his Motion ?

The Motion was, by leave of the House, withdrawn.

The Hon'ble the SPEAKER : The question is :

"That a sum not exceeding Rs. 34,600 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '13.—Other Taxes and Duties'."

The question was adopted.

#### GRANT No. 14

#### (30.—PORTS AND PILOTAGE)

The Hon'ble Rev. J. J. M. NICHOLS-ROY : On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs. 2,100 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "30.—Ports and Pilotage".

The Hon'ble the SPEAKER : Motion moved :

"That a sum not exceeding Rs. 2,100 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '30.—Ports and Pilotage'."

There are three Cut Motions. But I should prefer to call upon hon. Maulavi Abdul Bari Chaudhury to move his Cut Motion No. 3.

Maulavi ABDUL BARI CHAUDHURY : Sir, I beg to move that the total provision of Rs. 2,100 under Grant No. 14, Major head—30.—Ports and Pilotage, at page 79 of the Budget be reduced by Rs. 100, *i. e.*, the amount of the whole grant of Rs. 2,100 do stand reduced by Rs. 100. My intention is to raise a discussion about the necessity for making provision for creating scholarships for Assam boys for training in the Mercantile marine.....

The Hon'ble Rev. J. J. M. NICHOLS-ROY : On a point of order, Sir. Is that Motion in order ? Rule 99(4) of the Assam Legislative Assembly Rules says 'When tabling a motion for reduction, if it be for a reduction or omission of the amount of an item, a member shall have to state the minor head, the sub-head and the detailed head of the Grant in connection with which the motion is to be moved.' This



demand is for Ports and Pilotage, and it has no reference to scholarships at all. This is a Grant given to the River Steam Navigation Company, and I do not see how this Cut Motion can be moved under this head.

The Hon'ble the SPEAKER: Under what head does the Hon'ble Minister like to put it?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: It must be under Scholarships.

The Hon'ble the SPEAKER: I think when subjects are divided into Central and Provincial, the Provincial Legislatures are under certain disabilities in respect of discussing certain matters which are properly speaking under the jurisdiction of the Centre; for instance, this Government can hardly discuss a matter relating to Railways because Railways are Central Subjects. I suppose in an earlier session of the last Assembly, similar Cut Motions strictly speaking not coming under Provincial Schedule but by stress and strain can be drawn under certain voted item and at the same time which are of public interest were allowed as a matter of practice. Following that practice and on considerations of public interest I allow this Cut Motion.

Maulavi ABDUL BARI CHAUDHURY: Sir, Mercantile marine has become a very important Department and apprentices are being taken from all the provinces. Of course, the scholarships are awarded by the Government of India, but my intention is to raise a discussion on the matter so that the Government of Assam takes up the matter with the Government of India and see that Assam boys are awarded these scholarships.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: The question will be surely considered by Government. We shall see that some boys from Assam get scholarships, but it is too late for this year. The scholarships are given by the Central Government.

The Hon'ble the SPEAKER: The hon. Mover wants to draw the pointed attention of the Government to the matter.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: I have listened to him, Sir, and the question will be considered by the Government.

The Hon'ble the SPEAKER: Does the hon. Member want to press his Motion?

Maulavi ABDUL BARI CHAUDHURY: No, Sir.

The Hon'ble the SPEAKER: Has the hon. Member the leave of the House to withdraw the Motion?

The Motion was, by leave of the House, withdrawn.

The Hon'ble the SPEAKER: The question is:

"That a sum not exceeding Rs.2,100 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '30.—Ports and Pilotage.'"

The question was adopted.

#### GRANT No.16.

(37.—EDUCATION—EUROPEAN).

The Hon'ble Srijut GOPINATH BARDOLOI: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.88,500 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "37.—Education (European)".

The Hon'ble the SPEAKER: Motion moved.

"That a sum not exceeding Rs.88,500 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '37.—Education (European)'."



There is no Cut Motion under this Grant. I am therefore putting the question.

The question is :

“ That a sum not exceeding Rs.88,500 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head ‘ 37.—Education (European.) ’ ”

The question was adopted.

#### GRANT No.28.

#### (55.—SUPERANNUATION ALLOWANCES AND PENSIONS)

The Hon'ble Srijut BISHNURAM MEDHI : On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.21,05,800 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head “ 55.—Superannuation Allowances and Pensions and 83.—Payment of commuted value of pensions ”.

The Hon'ble the SPEAKER : Motion moved :

“ That a sum not exceeding Rs.21,05,800 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head ‘ 55.—Superannuation Allowances and Pensions and 83.—Payment of commuted value of pensions ’. ”

There is no Cut Motion under this Grant: I am therefore putting the question.

The question is :

“ That a sum not exceeding Rs.21,05,800 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head ‘ 55.—Superannuation Allowances and Pensions and 83.—Payment of commuted value of pensions ’. ”

The question was adopted.

#### GRANT No.6

#### (11.—REGISTRATION.)

The Hon'ble Mr. BASANTA KUMAR DAS : On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.2,05,300 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head “ 11.—Registration ”.

The Hon'ble the SPEAKER : Motion moved :

“ That a sum not exceeding Rs.2,05,300 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head ‘ 11.—Registration ’. ”

There are four Cut Motions under this Grant, but I am sorry to say that there is no time for moving any Cut Motion.

Maulavi MAYEENUD-DIN AHMED CHOWDRY : Mr. Speaker, Sir, I want to raise a discussion on a most important matter which affects the people of the Province of Assam ; and that is the practice of raising subscriptions to various funds prevalent in all the Sub-Registrars' offices in the Province. It is known to all the hon. Members of this House that subscriptions of various nature are being collected from all those who go to the Sub-Registrars' offices for registration of documents. So far as my information goes the Sub-Registrars collect subscriptions from all the executants but no receipts are granted to them nor any account maintained. I therefore urge upon the Government to take an account of the



money so collected by the Sub-Registrars of different stations and to see how the money so collected have been spent and to take steps to put a stop to all such practices forthwith.

The Hon'ble Mr. BASANTA KUMAR DAS: Mr. Speaker, Sir, I cannot say that what my hon. Friend Maulavi Mayeenud-Din Ahmed Chowdry has said is altogether untrue, as I have got also similar complaints from other quarters, but it would have been better if he had stated specifically what really are the kinds of subscriptions that are raised by the Sub-Registrars and by which Sub-Registrars.

Maulavi MAYEENUD-DIN AHMED CHOWDRY: Sir, for the information of the Hon'ble Minister I may say that small collection boxes are maintained in all the Sub-Registry offices and whosoever goes there for registration of documents is asked to make some contributions to war funds, sometimes to this and sometimes to that fund. Such a state of things is going on; and at the top of all, no account is maintained by the Sub-Registrars nor receipts granted for such contributions.

Maulavi ABDUL HAMID: Mr. Speaker, Sir, when an hon. Member makes a general allegation against practices prevailing, I submit, Sir, the Hon'ble Minister can take him at his words and institute an enquiry.

The Hon'ble Mr. BASANTA KUMAR DAS: Sir, perhaps my hon. Friend did not listen to what I said at the beginning. I said that I have got reports of such practices from other quarters also. Certainly, Sir, I would take steps to enquire into these allegations and ascertain how far these allegations are true. It is undoubtedly a serious matter that our officers employed in the mofussil are collecting funds without giving any account or granting any receipts. It is the duty of the Government to make inquiry into these allegations and if they are found to be true, steps would certainly be taken to prevent these practices.

The Hon'ble the SPEAKER: I am putting the Motion as a question. The question is:

"That a sum not exceeding Rs.2,05,300 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '11.—Registration.'"

The question was adopted.

#### GRANT No.27

#### (54-A.—FAMINE RELIEF)

The Hon'ble Srijut BISHNURAM MEDHI: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.50,000 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "54-A.—Famine Relief."

The Hon'ble the SPEAKER: Motion moved:

"That a sum not exceeding Rs.50,000 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '54-A.—Famine Relief'."

I am putting this as a question.

The question is:

"That a sum not exceeding Rs.50,000 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '54-A.—Famine Relief'."

The question was adopted.



## GRANT No. 15

(36.—SCIENTIFIC DEPARTMENTS)

The Hon'ble Srijut BISHNURAM MEDHI: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.6,600 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head "36.—Scientific Departments".

The Hon'ble the SPEAKER—Motion moved:

"That a sum not exceeding Rs.6,600 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '36—Scientific Departments'."

I am putting the Motion as a question. The question is:

"That a sum not exceeding Rs.6,600 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '36.—Scientific Departments'."

The question was adopted.

## GRANT No. 5

(10.—FORESTS)

The Hon'ble Rev. J.J.M. NICHOLS-ROY: On the recommendation of His Excellency the Governor of Assam, I beg, Sir, to move that a sum not exceeding Rs.8,10,200 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March, 1947, for the administration of the head '10.—Forests'."

The Hon'ble the SPEAKER: Motion moved:

"That a sum not exceeding Rs.8,10,200 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March 1947 for the administration of the head '10—Forests'."

We have got seven Cut Motions and I find Cut Motion No. 7 tabled by Maulavi Abdul Bari Chaudhury is very comprehensive. All other Members can take part thereunder and put forward their suggestions. I allot half-an-hour for other Members and fifteen minutes for Government to reply. I would call upon Maulavi Abdul Bari Chaudhury to move his Cut Motion.

Maulavi ABDUL BARI CHAUDHURY: Mr. Speaker, Sir, I beg to move that the total provision of Rs. 8,10,200 under Grant No. 5, Major head—10.—Forests, at page 38 of the Budget, be reduced by Rs. 100, *i.e.*, the amount of the whole grant of Rs. 8,10,200 do stand reduced by Rs. 100. My intention in moving this Cut Motion is to raise a discussion about the general policy of the Government regarding the Department of Forests.

Sir, our forests have been recognised by all as our greatest wealth but we realise from the nature of administration that is being carried on from day to day that Government do not attach the same value to this Department. For the last few years no appreciable attempt has been made for effective and all-round improvement of our forests. At the present moment, Sir, we have an area of 5,775 square miles of Government Reserve Forests. These forests are giving an annual good yield but with war supply much of our timber has been taken away and no fresh attempt is being made for regeneration or rearing of plants. Sir, apart from these Government Reserves, we have a mileage of 16,000 square miles of Unclassed State Forests. I may explain to the hon. Members that the Unclassed State Forests include Professional Grazing Reserves, Games Sanctuary and the Game Reserves.



The Hon'ble Rev. J. J. M. NICHOLS-ROY: May I request the hon. Member to please state the area of Unclassed State Forests?

Maulavi ABDUL BARI CHAUDURY: 16,000 square miles. Sir, in these Unclassed State Forests excluding the Professional Grazing Reserves, Game Sanctuaries and Game Reserves there are vast tracts of land which are fallow and virtually cultivable waste lands. During the last ten years no attempt has been made to effect a working plan in those areas. No attempt has been made to plant any trees and these vast tracts of land are lying waste and fallow. There is no early prospect of converting this land into real forest. Sir, with the food crisis staring us in the face, we can utilise these waste lands in cultivating paddy; but unfortunately when the question of opening of lands comes in the present Government are scared away by the question of immigration. I would ask my hon. Friends to think rationally and think with the best of motive so that real good may be done to the Province.

Sir, our Professional Grazing Reserves comprise an area of about 9 lakhs of bighas of land (Voice: wrong figure). But there has not been any proper survey. If a regular cadastral survey is carried out I am confident that this 9 lakhs of bighas will be found to be in the neighbourhood of 27 lakhs of bighas. Never to be converted into a real forest, where no regeneration work can be carried out with any amount of success, should it be allowed to lie fallow and uncultivated? Sir, on principle we are not in favour of deforestation but of afforestation. The Forest Amendment Bill which is pending before this House will mean an additional nail to the coffin. (The Hon. Rev. J. J. M. Nichols-Roy—Whose coffin please?). Coffin of our reckless thinking. I have already submitted that the war supply had a very adverse effect on our forests. Really a very great quantity of timber has been cut down. If we want to maintain our revenue in forests, steps should be taken for regeneration as early as possible, and at the same time indiscriminate *jhumming* should be stopped.

As regards war supply, no doubt this has brought a vast wealth to our provincial resources. From the Budget we find, that our actual receipts under this Head in the years 1942-43 was Rs. 37,37,000, in 1943-44 it was Rs. 56,36,000, in 1944-45—Rs. 83,55,000. In the revised estimates for the current year it is Rs. 64 lakhs. But, Sir, I must submit that this did not open to the inhabitants of the Province any fresh avenue of big trade. Unfortunately no local enterprise could be started. Government's encouragement was also lacking.

I will conclude my remarks with a few words on cinchona cultivation. At the present moment 200 acres of land are under cultivation at Nongkhlem near Nongpoh where Russian and indigenous methods have been simultaneously employed, but the pace of progress has been very slow. This scheme should engage our attention so that we may justify the remarks made in the Wilson's Report that Assam should meet not only her own needs but the needs of the whole of India. With these few words, I commend my Motion for the acceptance of the House.

The Hon'ble the SPEAKER: Cut Motion moved:

“That the total provision of Rs. 8,10,200 under Grant No. 5, Major head—10.—Forests, at page 38 of the Budget, be reduced by Rs. 100, *i. e.*, the amount of the whole grant of Rs. 8,10,200 do stand reduced by Rs. 100.”

Dr. C. G. TERRELL: Mr. Speaker, Sir, may I say one word in support of the Cut Motion that has been moved by hon. Maulavi Abdul Bari Chaudhury? The importance of a progressive programme of cinchona cultivation has repeatedly been urged by Members of this Group and others in this House, and it is depressing to note that so little progress has been made.



There are enormous areas of uncultivated land in the hills of this Province entirely suitable for the cultivation of cinchona, and its encouragement would greatly benefit the Provincial Exchequer, in addition to providing an essential drug, the shortage of which has been so acutely felt during the last war and resulted in the loss of so many lives.

Despite the increasing use of quinine substitutes in the treatment of malaria, I am of opinion, the quinine will always hold an unrivalled place in the treatment of—particularly the early stages of an attack of malaria, and has no rival in the emergency treatment of this disease by injection in its malignant forms. Apart entirely from its use in the treatment of malaria, it is the only known drug which acts as a tonic—in smaller doses—to all the tissues of the body.

For these reasons, I feel that the advent of substitute drugs should not discourage us from further projects for extension of cinchona cultivation and that this should be given the fullest encouragement by Government.

Maulavi Md. MAKSED ALI: Mr. Speaker, Sir, I beg to support the Motion moved by my hon. Friend Maulavi Abdul Bari Chaudhury.

Sir, the projected Kachugaon-Sapatgram tram-line regarding which survey work has already been made, if it is constructed, will be a permanent source of inconvenience and trouble to the cultivators because the projected line will cover about 240 bighas of paddy growing land as it has been reported to me by the villagers. Sir, the aforesaid tram-line will run across the paddy fields of the following villages:—(1) Jadumani, (2) Majuartal, (3) Madhupuri, (4) Kaljhar, (5) Kharidasandala, (6) Jagdai, (7) Sondala, (8) Chhechapani, (9) Bhakuamari, (10) Sapatgram and (11) Baraghagmari, etc. Sir, about 1,500 poor cultivators will be losers as a result of the proposed tram-line.

Sir, after the construction of the tram-line it will cause flood every year during the rainy season. As there are two rivers, namely, Sankosh and Longa to the north of the line under the plan, the water of these two rivers will wash away the villages of the northern side and will destroy crops, specially paddy. Then again, Sir, the southern portion of the proposed line will be dry as water will not be coming from the north. Hence, paddy cultivation will suffer to a great extent. Sir, the line that has been surveyed, will be a curved one and not straight and for that reason some villagers shall have to desert their ancestral homes. Sir, in these days of hardship and scarcity, particularly when there is a world-wide famine impending, will it be wise on the part of the Government to make such a scheme regardless of the people's grievances? Sir, the present Ministry professes itself to be a popular one. Is it the justice for which they stand? Sir, it is not the question of Professional Grazing Reserve and indigenous people but it is the question of the poor tillers of the soil—it is going to affect the Hindus the Muslims and the Tribals equally and in all respects.

With these words, Sir, I beg to support the Motion moved by my hon. Friend Maulavi Abdul Bari Chaudhury.

Maulavi MUHAMMAD ABUL KASHEM: Mr. Speaker, Sir, during the war time the Divisional Forest Officer, Garo Hills stopped the sale of all timber to the general public on the ground that those were required for war purposes. Now, Sir, the hostilities have ceased and public could reasonably expect open sale of timber. But now it is still under restriction and with special permission some persons may get timber. Unless the Government reserve them for the Russian War, I do not think there is any necessity to keep these as reserves. I, therefore, ask the Government to instruct the Divisional Forest Officer, Garo Hills, to make open sale of timber to the general public who require them urgently.

With these words, Sir, I support the Motion moved by my Friend.



The Hon'ble the SPEAKER: What does the hon. Member mean by the Russian War ?

Maulavi MUHAMMAD ABUL KASHEM: What I mean, Sir, is that if some other hostilities are not expected by Government how is it that they reserve the timber ?

Srijut BELIRAM DAS: Mr. Speaker, Sir, I want to say a few words. Sir, my Friend the Mover of the Motion has made, it appears, self-contradictory statements. He at the first instance says that he wants regeneration of forests, expansion of forest areas, and increased revenue from the forests ; and at the same time he also remarks that the land should be thrown open for settlement of people for cultivation, etc. The Forest Department is a revenue-paying department and it is yielding the second highest revenue and so we must see that the places that are without any forest trees are covered with trees by means of either plantation or by regeneration and thus the forest wealth of the Province should be increased.

As far as I could gauge him, he wants us to understand that the Unclassed State Forests are of no use to Government. For his information I can tell him that the Unclassed State Forests yield a good deal of revenue and during war time most of the war supplies, such as, Sal bullies, telephone posts, etc., were supplied from the Unclassed State Forests. Thus the hon. Member should not have said that the Unclassed State Forests are of no use and he should not have pressed for opening those Reserves. Most of the Unclassed State Forests are full of valuable trees.

Maulavi ABDUL HAMID: Sir, our forest is very valuable. It gave us a lot of revenue during the war when we most needed it. But I think during the war, forests were worked in a most indiscriminate way owing perhaps to a great demand in the market for timber and perhaps because of war necessities. I would ask the Hon'ble Minister in-charge to make a survey of the present condition of the forests and see how best it can be improved.

I do not want to enter into controversial matter of Unclassed State Forests but I must say that there are areas within the Forest Reserves which will always remain unfit for the growth of timber. There are Unclassed State Forests liable to flood where trees won't grow. Whether those could be settled with profit to people that is a question which should be considered by the Government. If our forests are denuded on account of war demand and on account of most indiscriminate way of felling trees, I hope, Sir, the Hon'ble Minister in-charge will make a survey of the situation so that the valuable forests may remain profitable for the future generations.

With these words, Sir, I support the Motion moved by my Friend.

Mr. PRABHUDAYAL HIMATSINGKA: Mr. Speaker, Sir, I thank the hon. Mover Maulavi Abdul Bari Chaudhury in moving the Motion as he has raised the question that the Forest Department should have a planned scheme for growing more trees. Sir, along with grow more food it is necessary that more trees should be grown as it is a valuable asset of the Province. The war has been responsible for the cutting up of very important and valuable trees in vast forest areas. I think the trees, which would have been cut in about 20 years according to the working plan of the Department, have been cut in the course of two years and therefore it is absolutely necessary that steps be taken to have more trees on a planned basis to make up for the extra denudation. Sir, but trees cannot be grown without land and therefore the suggestion of my hon. Friend that the Forest Reserves and other Reserves should be thrown open for



cultivation of food crops is a contradiction. Sir, he forgets the fact that trees cannot be grown if land be not available ; but I think the fact that immigrants belong more to a particular community made my Friend go off the point and so he suggested in the same breath the throwing open of these Reserves for settlement ; otherwise, Sir, he should have agreed with the Government attitude that the Forest Reserves and other areas that are available in the forests should be utilised for growing more trees. If trees are not grown, you will have less rain, less revenue and less quantity of timber available for the use of the people of the Province. Therefore, Sir, there should be a planned scheme for growing more trees and the land that is available should be utilised for the purpose for which it is meant.

With these words, Sir, I oppose the Motion.

Maulavi MAYEENUD-DIN AHMED CHOWDRY: Mr. Speaker, Sir, the over-anxiety shown by my hon. Friends Messrs. Beliram Das and Himatsingka that land should not be thrown open as suggested by the hon. Mover of the Cut Motion, has prompted me to say a few words. The Forest Department is one of the most important Departments in Assam. But one is amazed to find the hopeless manner in which this Department is being administered. In corruption this Department surpassed even the Supply Department. I do not like to enter into details about the corrupt methods adopted by the officers and Mahaldars. All that I want to urge upon the Government is that they should hold a thorough enquiry into the matter and remove corruption at the earliest opportunity.

Now, Sir, the forests of Assam are of two classes—Government Reserve Forest and Unclassed State Forest. With regard to Government Reserved Forest, which contains valuable trees, etc. and constitutes the wealth of our Province, I have nothing to say except that a stricter supervision be observed over the whole state so that it may not help anybody in indulging in corrupt practices.

But with regard to Unclassed State Forest, which includes Reserves for games and Professional Grazing Reserves, I hold that such Reserves are detrimental to the interest of the Province in various ways. Firstly, by such Reserves the Government are withholding larger tracts of cultivable waste land from cultivation and thereby not only putting a hindrance to the "Grow-More-Food Campaign" but also depriving the Government Exchequer from a huge revenue. Secondly, Sir, I find no justification in withholding 4,577,400 acres of cultivable waste lands and 18,275,093 acres of other uncultivated land excluding current fallows, from settlement. Sir, the other day the Leader of our Party made it abundantly clear before this hon. House that but for the increase in the revenue contributed by the immigrants it would not be possible for a Government whose income is not more than the income of the Calcutta Corporation, to spend so much money on other nation-building departments. I should therefore urge upon the Government to give serious consideration to all that our Leader has said the other day in this regard. Apart from the vast tracts of land in the Assam Valley, lands in Hakaluki Haor, Langai, Juri and other valleys in the Surma Valley are also held up from cultivation.

Sir, the burning problem before us at this moment is the food problem. The alarm raised on this subject by various countries and nations is resounding from one end of the globe to the other. Sir, the All-India Congress Working Committee at its meeting held at Bombay the other day has passed a Resolution calling upon everyone not to leave a single plot of land uncultivated and urged upon every individual to do his best to contribute to the solution of the food crisis that faces the world. Mahatma Gandhi too has made an appeal to that effect.



Sir, rationing has already been introduced in India and here in Assam, a Province which can alone feed many other Provinces in India, we are going to be subjected to such rationings. If all the cultivable waste lands of Assam are thrown open, I hold, Sir, that Assam will be able to play a very important part in solving the present food problem and the name of Assam will go down to History as one of the most important agricultural Provinces in India. But, instead, Sir, the Government have taken up a policy which is not only detrimental to the interest of the people of Assam but of the world at large. Instead of allowing the Muslims to carry on with their cultivation they are being evicted and their crops destroyed and the Government have come forward with a Bill to evict people from Forest Reserves other than Professional Grazing Reserves, etc. The Government, Sir, had no time to prepare a Budget; they had no time to lay down the principle and policy they were going to adopt with regard to post-war reconstruction; they had no time to say anything about compulsory primary education; they had no time for all other important matters which vitally affect the people of this Province, but they could find time to satisfy themselves and for that a legislation on Forest to evict the poor Muslims was considered to be of urgent necessity. Shall we not then be justified, Sir, to say that the present Government has been possessed by the ghost of Pakistan, and as such they have become very anxious to drive out the ghost. It is proverbially known that "Mullas" are necessary to drive out the ghosts. I would therefore suggest that instead of taking recourse to such a policy to drive out the ghost of Pakistan, they should better depend and try their luck on the three "Maulavis" who are sitting with them, so that they may not only have rest but peace of mind as well.

With these words, Sir, I support the Cut Motion moved by my hon. Friend Maulavi Abdul Bari Chaudhury.

Srijut PURNA CHANDRA SARMA: Mr. Speaker, Sir, I should like to say a few words. Sir, I think the hon. Member who has spoken before me did not get any chance to give out his ideas on Pakistan, and so, just on the pretext of supporting a Cut Motion he brought forward his arguments in favour of Pakistan and dereservation of Forest Reserves. Sir, regarding opening of Forest Reserves, I think the economic aspect of deforestation has never been taken in consideration up till now. Sir, there is an economic theory that is known to all of us that with deforestation there is decrease of rainfall which affects cultivation and all sorts of things. Again, about the year 1938, when the question of opening out Borguli and Bhurbandha Reserves in Nowgong was before the Government, the main argument against dereservation was that if these forests were cut and land cleared, during the rains the rising water of the Brahmaputra would at once sweep Nowgong because those forests did really prevent the flood water pressing against some immigrant areas. That argument was accepted and those Reserves were not opened. This time these Reserves are going to be opened and I don't know what will be the result. The same argument also holds good for maintenance of Laokhoa Game Reserve. After dereservation, the rise in the water of the Brahmaputra would affect the northern part of the district of Nowgong and will certainly affect the revenues of the Government.

Then, Sir, there is the question of planting of trees. It has been rightly suggested by my hon. Friend Mr. Himatsingka that there should be a planned afforestation with trees. There is a Chinese saying that if you want to plan for a year grow crops, if you want to plan for ten years grow trees, if you want to plan for 100 years plant men. Accordingly, Sir, we have got to plan for the nation, not for a single year but for ten years as well as for hundred years. Now we have got to think of the whole nation of Assam and prosperity of the nation will bring money to Government. During the last two years or more we have found in the Budget that we have an



income from the Forests to the extent of 60 lakhs or more for the supply of forest produces to the war. There has been a drop this year because there has been a fall in the prices as well as in demand. This morning I had a discussion with the Conservator of Forests who suggested, among other things, for the plantation of rubber. We can grow rubber which will in the long run bring us revenue. There was a discussion about plantation of teak wood and he was of opinion that there was scope for its improvement and then it would bring us money. He also said that plantation of more sal trees will bring us a lot of money. So we must invest some money now for the improvement of all these by more plantations on a planned basis. With these words, Sir, I oppose the Cut Motion.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: Mr. Speaker, Sir, the hon. Mover of the Motion has stated many things which I shall try to touch one by one if time permits.

He first of all said that the Government in the past did not take proper care for the improvement of forests in Assam. As far as this is concerned, Sir, I do not feel it necessary to spend any time in speaking. Everybody knows what the forests in Assam are. The hon. Member has said that no effort has been made for the regeneration of the forests. I may inform him that we do have plans for regeneration of them in Assam. We recognise that the regeneration of forests is very necessary, and we shall spend money for this purpose.

I am glad to hear from him that there are some waste lands which we are not using at present and that they should be utilised by plantation of trees. This is a very good suggestion and I quite agree with him on this point. But when he says that there are vast tracts of cultivable land for settlement, he traverses to another line of thought altogether. It is not a subject for me to discuss. The Hon'ble Finance Minister spoke very enthusiastically and showed clearly and explicitly that there are not very many acres of cultivable waste land in Assam. Another idea advanced by the hon. Member that there is a policy of Government at the present time to oppress a certain community, is out of the mark altogether. I do not think that this question is relevant in the discussion about forests. We are not in any way trying to oppress any community. We do not want to drive any community away from Assam, rather we want to do good to everybody (*A voice*: Do good by evicting). The hon. Member has said that the Assam Forest (Amendment) Bill which was introduced the other day, was another nail to the coffin. I cannot understand what he is hinting at. The hon. Member wants to protect the forests from destruction and devastation. The Forest (Amendment) Bill is meant to protect forest land from being destroyed and encroached. So his remarks against the Bill are not relevant.

He further has said that Jhuming should be stopped. I may tell him that there are some areas where Jhuming is the only method of cultivation and is the only source of livelihood; otherwise the people of those areas will have to go without food. Those are the tribal areas in Kamrup district and other districts, and also in the Khasi and Jaintia Hills, the Garo Hills and the Mikir hills. Government will have to spend huge sums of money if they introduce terrace cultivation in all the hill areas. The poor cultivators cannot at present do this. Unless provision is made to make water flow into the areas where terrace cultivation is made, no crop will grow and to make such a provision it will be a huge affair. So Jhuming cannot be absolutely stopped.

There is another question about cinchona plantation. The hon. Members who have spoken about this matter want that cinchona cultivation should go on rapidly. Now, Sir, arrangements have been made to plant about 100 acres this year. Now we have about 200 acres of plantation already. But we have to consider very seriously whether we should go on so rapidly for



two reasons. First, now the rates for labour is very high. In about two years the rates will go down. Now we shall have to spend two lakhs of rupees whereas in two years we shall be only spending about Rs.50,000. There is another thing whether this cinchona will be able to compete with the new drug named Paludrine that is coming to the world for the sake of driving away malaria and it is very effective for curing malaria. Whether it will be profitable for this Province to go on with this cultivation at a rapid rate—that is the thing which has engaged my attention.

Then there is another chemical which is now used to kill mosquitoes and other insects—that is, what is called D.D.T.

\*Khan Sahib Maulavi MUDABBIR HUSSAIN CHAUDAURY: On a point of information, Sir. May I know from the Hon'ble Minister whether Paludrine has come to the market?

The Hon'ble Rev. J. J. M. NICHOLS-ROY: Paludrine has been discovered, Sir, which is supposed to be a very good drug for malaria. It is made in America. It may not take a very long time to spread all over the world. This D.D.T. will kill and drive away mosquitoes and many kinds of insects. It has been used during the war. It was found that in the campaign against the Japanese in Burma the American planes used D.D.T. for spraying over the jungles, and these fumes killed mosquitoes and protected the soldiers from getting malaria. That is what I read in the newspaper while I was in America. Well, Sir, these are the questions we shall have to consider regarding this point.

Regarding the tramway line, Sir,.....

The Hon'ble the SPEAKER: Order, order. I think we are coming to a close. The time is up.

The Hon'ble Rev. J. J. M. NICHOLS-ROY: I want to touch on other points, Sir.

The Hon'ble the SPEAKER: The Hon'ble Minister will have opportunity to speak on some other occasion.

Will the hon. Member press his Motion?

Maulavi ABDUL BARI CHAUDHURY: No, Sir.

The Hon'ble the SPEAKER: Has the hon. Mover the leave of the House to withdraw his Motion?

The Motion was, by leave of the House, withdrawn.

The Hon'ble the SPEAKER: Then I put the question. The question is:

“That a sum not exceeding Rs.8,10,200 be granted to defray the charges which will come in the course of payment during the year ending on the 31st March 1947 for the administration of the head ‘10.—Forests.’”

The question was adopted.

### **Ruling by the Hon'ble Speaker on the Assam Finance Bill, 1946**

The Hon'ble the SPEAKER: We have done the day's business. I think I have to take the grounds for holding that point of order raised by my hon. Friend Babu Kamini Kumar Sen. I will not detain the House longer.

The preamble to the Assam Finance Bill, 1946 reads:

“Whereas it is expedient to fix the rates at which Agricultural Income shall be taxed under the Assam Agricultural Income-tax Act, 1939, etc.”



Here, the word "to fix the rates" under the Assam Agricultural Income-tax Act, 1939 are to be particularly noted in this connection.

Now section 3 of the Agricultural Income-tax Act, 1939 reads:

"Agricultural Income-tax at the rate or rates specified in the annual Assam Finance Acts subject to the provisions of section 6 shall be charged for each financial year in accordance with, and subject to, the provisions of this Act on the total agricultural income of the previous year of every individual, Hindu undivided or joint family, company, firm and other association of individuals".

Here the words "subject to provisions of Section 6" and "subject to, the provisions of this Act" are of special importance for consideration of the matter before us.

Section 6 of this Act reads:

"Agricultural income-tax shall be payable by persons whose total agricultural income of the previous agricultural year exceeds Rs.3,000 at such rates as may be laid down from year to year in the annual Assam Finance Acts:

Provided that such rates shall not be greater than the Central Government income-tax rates from time to time and that they shall not be subject to, or include, any surcharge, etc."

This section is mandatory and clearly states that agricultural income which exceeds Rs.3,000 a year shall be taxed, that is, the limit up to which agricultural income shall not be taxed and over which it shall be taxed is clearly and specifically laid down. I think an Amendment to a clause of a Bill which aims at fixing the rates of assessment only cannot be allowed to alter the mandatory specific provision of the parent Act. Secondly the Amendment tabled is not complete by itself, because, if this Amendment is accepted it will un hinge other provisions of the Bill namely, clauses 2A(b), B(1), (2), (3), (4), (5), etc., and there are no Amendments before us to set these right. If the consequential Amendments are not put forward this Amendment by itself does not fit in to the Bill, and will lead to anomalous results if accepted. On these grounds I hold that this Amendment is out of order.

### Adjournment

The Assembly was then adjourned till 11 A. M. on Saturday, the 23rd March, 1946.

A. K. BARUA,

SHILLONG:

The 8th May, 1946.

Secretary,  
Legislative Assembly, Assam.