

Monday, 25th February, 1924

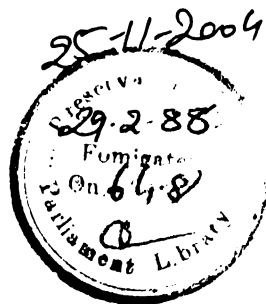
THE  
**COUNCIL OF STATE DEBATES**  
**(Official Report)**

**Volume IV, Part I**

***(From the 30th January to the 25th March 1924)***

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**FOURTH SESSION**  
**OF THE**  
**COUNCIL OF STATE, 1924**



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# COUNCIL OF STATE.

*Monday, the 25th February, 1924.*

The Council met in the Council Chamber at Eleven of the Clock, the Honourable the President in the Chair.

## QUESTIONS AND ANSWERS.

### PROVINCIAL GOVERNMENTS' SHARE OF INCREASED REVENUE FROM STAMPS.

107. THE HONOURABLE MAHARAJA SHOSHI KANTA ACHARYYA CHAUDHURI: With reference to the Indian Stamp (Amendment) Act of 1923, which was passed by the Legislature in July 1923, will the Government be pleased to state:—

- (a) the total increase of revenue likely to result therefrom;
- (b) the share which each Provincial Government will obtain of the said increase;
- (c) how the said share has been calculated?

THE HONOURABLE MR. A. C. MCWATTERS: (a) It is not possible to give any reliable estimate of the increase of revenue, as no separate record has been kept of each of the items on which the duty has been increased.

(b) and (c) The Government of India are in consultation with Provincial Governments on this subject.

THE HONOURABLE DR. SIR DEVA PRASAD SARVADHIKARY: Is the Honourable Member in a position to tell the House whether the increase has been reflected in any way in the last Bengal Budget?

THE HONOURABLE MR. A. C. MCWATTERS: I have no information, Sir.

### ASSIGNMENTS TO PROVINCIAL GOVERNMENTS OF REVENUE FROM STAMPS.

108. THE HONOURABLE MAHARAJA SHOSHI KANTA ACHARYYA CHAUDHURI: (a) What is the assignment which each Provincial Government gets from the central revenue on account of the sale-proceeds of postage stamps used for the purpose of general stamps in the different provinces?

(b) When was the said assignment last fixed, prior to the Indian Stamp (Amendment) Act of 1923; and on what basis was it calculated?

THE HONOURABLE MR. A. C. MCWATTERS: (a) The assignments are as under:—

	Rs.
Madras . . . . .	3,50,000
Bombay . . . . .	3,30,000
Bengal . . . . .	4,99,000
United Provinces . . . . .	1,40,000
Punjab . . . . .	1,85,000
Burma . . . . .	2,00,000
Bihar and Orissa . . . . .	60,000
Central Provinces . . . . .	65,000
Assam . . . . .	21,000

(b) The above assignments were fixed in 1906 and were based on the estimated loss to Provincial revenues due to the abolition of the one-anna revenue stamp with an allowance for a liberal rate of increase over the receipts at the time calculated on the quinquennial results of the previous 20 years.

The question of revising the basis of these assignments is under consideration and Local Governments have been consulted.

#### TRAINING OF INDIANS FOR SUPERIOR POSTS IN THE RAILWAY SERVICE.

109. THE HONOURABLE MAHARAJA SHOSHI KANTA ACHARYYA CHAUDHURI: With reference to the recommendations of the Acworth Committee that greater facilities should be provided for training Indians for the superior posts in the railway service and that the process of their employment in such posts should be accelerated, will Government be pleased to state in detail the progress made in these two directions, in the different railways, since the submission of the Acworth Committee's report?

THE HONOURABLE MR. D. T. CHADWICK: I would refer the Honourable Member to paragraphs 34 and 56 in Volume I of the Railway Administration Reports for 1921-22 and 1922-23, respectively.

I would also invite a reference to the reply given by the Honourable Sir Charles Innes to the question No. 145, by Sardar V. N. Mutalik in the Legislative Assembly on the 5th February 1924, a copy of which is being sent to the Honourable Member.

#### RESOLUTION RE EXPANSION OF REFORMS.

THE HONOURABLE DR. SIR DEVA PRASAD SARVADHIKARY (West Bengal: Non-Muhammadan): Sir, having regard to the vote on this grave constitutional question in another House, and also having regard to the fact that an important announcement by the Right Honourable the Secretary of State for India is expected to-morrow, I have decided not to move my Resolution.\* I recognize and appreciate, Sir, that to give notice

\* "This Council recommends to the Governor General in Council that a Committee representing non-officials and officials be appointed early—

- (1) to suggest measures for expansion of Reforms with a view to speedy attainment of full responsible government in India, and
- (2) pending such expansion, to report upon the possibilities of further measures of Reform under the Government of India Act."

of an important Resolution like this and then not to move it to a certain extent inconveniences occupants of the Government Benches and also, as happens in this particular case, the House because there is no other business before the House. So far as the Government are concerned, I did all I could to give them timely intimation and I finally informed the Honourable Mr. Crerar on Friday last that I would not move the Resolution. As regards the business before the House, I had no idea that there would be no other business or else I would have formally communicated to the Secretary the decision arrived at on Friday, in consultation with my friends. So far as I am concerned, I am extremely sorry that the House is inconvenienced on account of there being no other work. Having regard however, to the facts I have already mentioned, I am not in a position to move the Resolution. I ought to add, Sir, that for the same reasons I shall not move the Resolution\* that has been tabled for the 27th of February regarding another branch of the constitutional question. I am extremely obliged to you, Sir, for having assigned a special date for this Resolution at my request, but my reasons for not moving it are the same and I shall not move that Resolution.

**THE HONOURABLE THE PRESIDENT:** I think the Honourable Member has done well in informing the House, as soon as possible, that he will not move his Resolution which was specially fixed for Wednesday. It certainly is a very serious inconvenience for Members to come down when a day has been assigned for a specially important debate and find that the Mover has decided not to move.

As regards the meeting to-day, if the Honourable Member had been in a position to inform us before the House adjourned last Thursday, we might possibly have avoided this infructuous meeting, but I understand that he was not able to come to a decision till Friday. The question now remains as regards the course of business during this week. Wednesday was entirely reserved for the Honourable Member's Resolution which he has informed the House he is not going to move; it is obviously therefore a blank day. As a preliminary, I would inquire from the Honourable the Leader of the House what Government business, if any, he is going to bring forward on Tuesday or Thursday.

#### STATEMENT OF GOVERNMENT BUSINESS.

**THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI (Law Member):** Sir, no new Bills having been passed by the Legislative Assembly, there is no official business for to-morrow or for Thursday, and, with your permission, it is proposed that there should be no meeting on either of those days. It is hoped that some Bills will be laid on the table on Friday, and that they will be taken into consideration on Tuesday of the following week. As already announced, the Financial Statement will be presented to the Council next Friday, and at that meeting I understand a motion will be made by the Honourable Mr. Crerar in regard to the insertion of a Standing Order relating to the quorum of Members of Select Committees in the Standing Orders of this Chamber.

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\* "This Council recommends to the Governor General in Council that the Honourable the Secretary of State for India be moved to take steps for relaxation of control of the Secretary of State under section 19-A. of the Government of India Act and that rules in that behalf be framed as early as possible."

## PRESENTATION OF FINANCIAL STATEMENT ON FRIDAY, THE 29TH.

**THE HONOURABLE THE PRESIDENT:** In connection with the presentation of the Financial Statement a request has been made to me by the Finance Department that the meeting of the Council may be so arranged that the presentation will not take place till sometime in the afternoon. I am prepared to agree to the course suggested by the Finance Department, but I think the House ought to hear the particular reasons which have actuated the Finance Department in asking for the presentation of the Financial Statement at an unusual hour.

**THE HONOURABLE MR. A. C. MCWATTERS** (Finance Secretary): Sir, I quite agree that the House is entitled to an explanation, and I am very glad of the opportunity you have given me, Sir, of making it. I need scarcely say that the proposed change has not been suggested for the convenience of the Finance Member or myself. It is a change which has in the first place been urged upon us by commercial opinion. It is obviously inconvenient for members of the commercial public to start business on the 1st March without knowing what changes, if any are proposed in taxation, and the result has been in the past that, the Finance Member's speech being made at 11 o'clock and being published at 12 o'clock, in business centres, the first half of that day has proved a *dies non* commercially, and more than that, it has caused confusion in the working of our customs offices and has added greatly to the work of our officers. What usually happens is that either the customs duties are paid provisionally on the morning of the 1st March or they are not paid at all and business is held up; and supposing, as sometimes may happen, that there are changes in our tariff, it means that there are subsequent adjustments or refunds and these take some time to adjust. For both these reasons, but mainly in order to let the commercial public know overnight what changes are going to take place as a result of the Finance Bill, which takes effect from the 1st March, and, in the second place, in order to relieve our hard-worked customs officers, Government have asked that the Financial Statement should be made in the afternoon of the last day of February so that the information may be in the possession of the commercial public after closing hours on that day.

**THE HONOURABLE MR. J. W. A. BELL** (Bengal Chamber of Commerce): Sir, as representing one of the two senior Chambers of Commerce in India, I should like to endorse what has been said by my Honourable friend, Mr. McWatters, on the subject of making the Financial Statement on the last day of February. It is a fact, as my Honourable friend has pointed out, that it is a very great inconvenience to the commercial public to have the statement made on the morning of 1st March. As my Honourable friend has pointed out, one of two things must then happen. Either business must be suspended for several hours, or else provisional payments of duties must be made, entailing very troublesome recoveries of refunds. Anyone who knows how long it takes to get a refund of excess duty paid will sympathise with the commercial public in their desire to avoid this if possible. I would just like to add that the commercial community of India will be greatly indebted to Government for the consideration which they have shown to their interests in this matter.

**THE HONOURABLE THE PRESIDENT:** There is only one point in connection with this subject which I would mention to the Honourable Member (Mr. McWatters). I have been asked what would be the effect of this change in regard to dealings on the 29th February.

**THE HONOURABLE MR. A. C. McWATTERS:** I am not quite sure that I appreciate the difficulty. The information will not be in the hands of the commercial public till after the close of business on the 29th. I understand that it is proposed to move for leave to introduce the Finance Bill on the evening of the 29th after the Budget speech, but the formal motion to introduce the Bill will not be made till March the 1st, and therefore any changes in taxation will not take place until the 1st.

**THE HONOURABLE THE PRESIDENT:** That is of course as between Government and the people who pay the duty. The question which was asked of me was concerned with dealings between third parties which are of course not necessarily confined to office hours. Will the Bill have effect from the 1st March or the 29th February?

**THE HONOURABLE MR. A. C. McWATTERS:** From the 1st March.

**THE HONOURABLE THE PRESIDENT:** That is the point. Then I take it Friday is to be considered as a Government day?

**THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI:** Yes, Sir.

**THE HONOURABLE THE PRESIDENT:** If that is so, I would desire to ask his permission to put down for that day, as the business is small, a motion of my own in regard to the Succession Bill; I propose to move for a Joint Committee if the Government will give me time.

**THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI:** Very well, Sir.

**THE HONOURABLE THE PRESIDENT:** What time will be convenient to the Honourable Finance Member to make his Statement?

**THE HONOURABLE MR. A. C. McWATTERS:** I think about 5 o'clock would be convenient.

**THE HONOURABLE THE PRESIDENT:** Then I think, having regard to other business which we can take before the Financial Statement, it would be convenient if the House meets at half past Four.

**THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI:** That is what I was going to suggest.

**THE HONOURABLE THE PRESIDENT:** In those circumstances, as there is now no other business, the Council stands adjourned till half past Four on Friday next.

The Council then adjourned till Half past Four of the Clock on Friday, the 29th February, 1924.