

Wednesday, 17th September, 1924

THE

# COUNCIL OF STATE DEBATES

(Official Report)

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*(3rd September to 23rd September 1924.)*

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FOURTH SESSION

OF THE

COUNCIL OF STATE, 1924.



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## COUNCIL OF STATE.

*Wednesday, 17th September, 1924.*

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

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### DEATH OF MR. BHUPENDRA NATH BASU.

THE HONOURABLE DR. SIR DEVA PRASAD SARVADHIKARY (West Bengal : Non-Muhammadan) : Sir, before the business of the day begins it is once again my painful duty to inform the House of the death of an old and valued member of the late Imperial Council, Mr. Bhupendra Nath Basu. Sir, it was a cruel and inscrutable irony of fate that, while some of us were discussing him and his work on the Lee Commission yesterday, his soul had already taken its flight to its eternal home where no praise or blame could reach or affect him. Those of us who worked with him in the Imperial Council and the different spheres of public activity which he invariably adorned remember what a devoted public servant he was in the truest and the broadest sense of the term, whether as an official or a non-official. A strenuous life was ever his enjoyment and, whatever was the state of his health or his mind, he invariably discharged his duties faithfully, loyally and with conspicuous success in whatever sphere of activity that for the moment he happened to occupy. Those who remember Bhupendra Nath Basu, bare-footed, flag in hand, marching in procession in the Calcutta streets in the anti-partition days, were surprised that he should have come to accept an official position at a later stage of life ; but his were lofty ideals of true citizenship, ideals that I hope all who seek to work for public good in this country will always have before them. Seek not office but avoid not responsibility when there is a call. And it was a stern sense of duty that made him respond to the invitation of Mr. Montagu to join his Council, and those who were behind the scenes and knew anything of what was going on realised the unproclaimed value of his great work and felt that but for his faithful, silent and devoted services the Secretary of State and the Right Honourable Lord Sinha could hardly have carried their Reform measures through in the Houses of Parliament. In the same way, Sir, at the most critical juncture in the history of the Calcutta University he accepted the heavy burden of Vice-Chancellor—a burden of which I happened to have some taste, and one wondered how in his state of health and with a succession of heavy bereavements that would have crushed and laid low another man, he consented to take up that burden and the burden of the Revenue Member of the Council of the Governor of Bengal. If Mr. Bhupendra Nath Basu had been in good health and in his place, much of what Bengal has had to go through recently might have been spared and avoided. But now, Sir, is not the time to go into the details of his career. I mourn him now not merely as a

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[Dr. Sir Deva Prasad Sarvadhikary.]

friend, I mourn him not merely as a relative and a fellow villager or as a colleague in the profession which he adorned, or even as a colleague in the different spheres of work which we occupied together. To my mind his death, long expected as it has been, is an India-wide and national loss. His high ideals, his unblemished character, his untiring energies, his tact and his limitless resources as an organiser placed him always in the forefront of leaders who knew better how to follow, and his place will be hard to fill in Bengal which has fallen on evil days. We have lost during the last few short months many men of distinction in Bengal; the death of Bhupendra Nath Basu makes the Province and the country poorer than ever.

THE HONOURABLE SIR DINSHAW WACHA (Bombay: Nominated Non-Official): It is with a sense of the deepest sorrow that I associate myself with all that has fallen from the Honourable Sir Deva Prasad Sarvadhikary. I knew the late Mr. Bhupendra Nath Basu as a co-worker with me in public life for the last 40 years in connection with the old Congress, and never was there a stouter, liberal or a greater stalwart than he full of burning patriotism. Year after year, all the old political reformers of a constitutional character have passed away and I mourn their loss. I am left alone, except for Sir Surendra Nath Banerjee, who is now the only co-worker left to me. All the others have passed away. They have passed away in such a way that, had they been present here, I think this new Assembly and this new Council of State would have rejoiced to see them advancing the cause of responsible self-government in a way that would have delighted the hearts of all. Such was Mr. Bhupendra Nath Basu. He was really a "gem of purest ray serene." I do not wish to enter into any more details. I think my Honourable friend Sir Deva Prasad Sarvadhikary, as a Bengali gentleman who was associated with him throughout all his life, has said exactly what was his due. He was a man who had no regard for anything but right and truth and never angled for any honours which mean so much in vulgar eyes. He was the staunchest of patriots, and in him one of India's most distinguished sons has passed away and been gathered to his fathers. We all deplore his loss.

THE HONOURABLE MR. G. A. NATESAN (Madras: Nominated Non-Official): Sir, on behalf of my Presidency of Madras I wish to associate myself with the just and eloquent tribute to the late Mr. Bhupendra Nath Basu that has fallen from the previous speakers.

THE HONOURABLE SIR MANECKJI DADABHOY (Central Provinces: General): Sir, as one who was for many years associated with the deceased in the late Imperial Council, I desire to fully associate myself in this expression of sorrow and grief at his untimely death. Mr. Bhupendra Nath Basu was not only a great Bengali, he was a great Indian, he was a great patriot. He served his country well and devotedly. I have been for many years an eye-witness to his work. The proceedings of the late Imperial Council will bear testimony to his great erudition, his extensive knowledge, his wide experience, his broad sympathy for the people of this country. He was a man who sought for no honours, no privileges, no reward for work done. He unselfishly and devotedly served his country. His devotion to his country was so staunch that he practically gave up a very lucrative and extensive

practice to serve his country, and when the call of duty was made on him to serve the Government which he had on many occasions in the past opposed and fought against, he readily accepted the charge because he thought that in the new sphere of activity he would be of service not only to Government but to his own countrymen. The great work which he did on the India Council is hidden under a veil and is not before the public view; but it is an open secret that his was the personality which moulded the policy of Mr. Montagu, and the reforms which were given to India were in a great measure due to his services and the unstinted support which he gave to the then Secretary of State and the sympathy and co-operation which he aroused among his colleagues. His services and his character are well worthy of our admiration and emulation, and his name will be handed down to posterity with the names of many a great Indian patriot. May his soul rest in peace.

THE HONOURABLE MAULVI ABDUL KARIM (East Bengal: Muhammadan): Sir, on behalf of my community I beg to associate myself with the remarks that have been made by the previous speakers. I had occasion to know the late Mr. Bhupendra Nath Basu for over a quarter of a century, and I do not think I have come across a more sound and more sober politician than the deceased. His death following closely upon the death of the two great Ashutoshes cannot but be regarded as a calamity to the Province of Bengal, nay to the whole of India. He was a sincere patriot and his death at such a time, when the country is in need of such sincere patriots, cannot but be regarded as an irreparable loss. I cannot think of any other person in Bengal who can take his place. I wish he had lived for some time more to help us in tiding over the difficulties we are passing through. May God grant him a happy place in Heaven where " adieus and farewells are a sound unknown ".

THE HONOURABLE MR. K. N. MITTER: (Bengal: Nominated Official): Sir, I thank you for permitting me to say a few words on this melancholy occasion. As one who was fairly intimately known to the late Mr. Basu I cannot let this occasion pass without offering my tribute of respect to the memory of the great man. I was beside his sick bed before coming up here, and I saw with my own eyes the terrible agony which he was suffering; but he bore all this with great patience and fortitude. His was a philosophic mind, and I may tell you a fact which may not be known to all, that he devoted some part of the morning or evening regularly to the study of Indian philosophy and religion. While he was thus engaged with the Pandit, no one was allowed to see him, however high the position of the visitor might be. Sir, he was a quiet worker and did not always choose to come before the foot-lights of popular favour. The singleness of purpose with which he worked sometimes brought upon him various insinuations and calumny; but friends and foes alike remained in the end to admire his sincerity, courage and patriotism. He enjoyed the confidence of all parties; he sympathised with them and his house was the resort for men of all shades of political opinion and creeds. At his house one might have found Sir Surendranath Banerjea, and Mr. C. R. Das; Mr. Gandhi and Sir Sankaran Nair would equally be his guests. He tried often to serve as peace-maker between these parties and at any rate as a link of connection between them. He rose to the highest offices that the Government could give, but he was not a place-hunter. He never

[Mr. K. N. Mitter.]

cared for honours, though honours came thick upon him. He only cared for the genuine satisfaction born of the honest performance of duty. Sir, when he became Vice-Chancellor of the Calcutta University the expectation was entertained in many quarters that probably he would do his utmost to crush the party that was in power at the time in the university. But what did he do? He found that the party in power was more often in the right than not, and he supported that party sometimes even against Government. There were other educational institutions also with which he was connected; many a philanthropic institution owes its success to him and they must be deploring to-day, as we are doing, the irreparable loss which the country has sustained by the death of one of its most devoted and most illustrious sons.

THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI (Law Member): Sir, I am sure I am echoing the sentiments of all my Honourable Colleagues, official as well as non-official, when I say that in the sad death of the late Mr. Bhupendranath Basu it is not only his Province but the whole country which has lost one of its most prominent public workers and patriots. Before the introduction of the Morley-Minto reforms, I knew him as a very successful member of the legal profession and as a prominent figure in the public life of the country. But after the introduction of those reforms I came into close contact with him for the first time in Calcutta when I was elected a member of the old Imperial Legislative Council; and I found that by his solid work, by an entire absence of all racial, communal or religious spirit, by his sober patriotism, he won the respect and esteem of all his colleagues on the old Legislative Council. He fearlessly advocated the cause of the country and yet never went beyond those reasonable bounds which a real patriot and a far-sighted statesman always keeps in view. His great work was recognised as we are all aware by his appointment to the Secretary of State's Council, and those who have any acquaintance with the work which he did on that Council know how the Secretary of State valued his advice and what good work he did as a member of the India Council. On the completion of his tenure of office as Member of that Council, when he returned to Bengal, he was appointed as Vice-Chancellor of the Calcutta University at a time when the Province of Bengal had suffered a grievous loss in the sad death of Sir Ashutosh Mukharji, the late Vice-Chancellor and the great educationalist of Bengal. In spite of his poor health, when called upon by the Governor to assume the arduous duties of that position, Mr. Bhupendra Nath Basu assumed office and tried to pour oil on the troubled waters in Bengal. He was subsequently appointed a Member of the Bengal Executive Council, but unfortunately, owing to his failing health, had to resign that high office. In his death the country has lost a true patriot, the Government a distinguished public servant and a wise adviser.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN (West Punjab: Muhammadan): Sir, I associate myself with all the rest.

THE HONOURABLE MR. HAROON JAFFER (Bombay Presidency: Muhammadan): Sir, I also associate myself with the previous speakers. I suggest that we may send a message of condolence on behalf of this Council to the family of the deceased.

**THE HONOURABLE RAJA SIR RAMPAL SINGH** (United Provinces Central: Non-Muhammadan): Sir, on behalf of the United Provinces, I associate myself with Sir Deva Prasad Sarvadhikary in offering my tribute to the deceased.

**THE HONOURABLE SARDAR CHARANJIT SINGH** (Punjab: Nominated Non-official): Sir, on behalf of the Punjab, I associate myself with the tribute which has been paid to the memory of Mr. Bhupendra Nath Basu. He was an old friend of mine and I can bear personal testimony to the great and loyal services he rendered to India and the Empire. By his death India and the Empire loses one of its most distinguished citizens.

**THE HONOURABLE MR. J. P. THOMPSON** (Political Secretary): Sir, on behalf of the European Members of this Council I should like to say one word in memory of the deceased statesman. May his wisdom survive him and guide the feet of younger men into the paths of concord and peace.

**THE HONOURABLE THE PRESIDENT**: I should like to associate myself with all that has been said about the late Mr. Bhupendra Nath Basu. Tributes have been paid from every quarter of the House, and in the most feeling terms, to all that he was and that he did. I like to think of him best as a peacemaker, for I remember what was said: "Blessed are the peacemakers for they shall be called the children of God." And, speaking as I do from the Chair, and representing the Council as a whole, I like to think that for the last two days, when we were discussing perhaps his last great piece of work for the country, and when none of us knew that he was on his death-bed, that, though opinion was sharply divided as to the merits of the Report which he signed, yet nearly every Honourable Member who spoke paid a tribute to his independence of judgment and selfless impartiality. It is a good thing for India that, however much we may be divided in opinion, we can and do all recognise the value of the services of a man who gives himself whole-heartedly to his country. I shall make it my business to send a copy of these proceedings to the relatives of the deceased.

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#### ABSENCE FROM THE COUNCIL OF THE HONOURABLE SAIYID RAZA ALI.

**THE HONOURABLE THE PRESIDENT**: The Honourable Saiyid Raza Ali. Is the Honourable gentleman not present? Has any intimation been received by the officials of the Council or by the department of Government concerned that the Honourable Member would not be here?

**THE HONOURABLE MR. J. CRERAR** (Home Secretary): No, Sir.

**THE HONOURABLE THE PRESIDENT**: On the surface this appears to be another case in which adequate notice has not been given to the House by an Honourable Member in whose name business is shown on the paper. I shall make it my business to inquire into the matter.

**RESOLUTION *RE* CONTRIBUTION BY THE GOVERNMENT OF INDIA  
TO RELIEVE DISTRESS CAUSED BY THE FLOODS IN THE  
MADRAS PRESIDENCY.**

THE HONOURABLE MR. G. A. NATESAN (Madras : Nominated Non-official) : Sir, before moving my Resolution, I should like first to express my grateful acknowledgments to the officials of the Madras Government who have helped me in tabling this Resolution, though I must state that I am solely responsible for the nature of the demand for financial assistance contained therein. The Resolution which I have the honour to present before you runs as follows :

"This Council recommends to the Governor General in Council that a sum of one crore of rupees be contributed by the Government of India as a free grant from central revenues to assist in meeting the extraordinary expenditure that must inevitably be incurred by the Government of Madras in affording relief to those who have suffered from the floods which occurred in the southern and western portions of the Madras Presidency in the month of July last, and in repairing the extensive damage that has been caused throughout a considerable portion of the Presidency."

I very much regret that it is my painful duty this morning to give you an account of the unprecedented nature of the floods that occurred in the southern and western portions of my Presidency in the month of July last and of the widespread havoc which resulted therefrom, and also to trouble you a little with the heart-rending story of woe and misery unheard for the past forty years in the history of my Province. I will put before you very briefly an abridged newspaper account of the troubles caused by the floods as we read a few days after the disaster :

"The river Kauvery which contributes much to the agricultural pre-eminence of the territories through which it flows and is, perhaps, therefore, considered as a holy river became for a time a veritable plague of South India. Rising from the Western Ghats in Coorg the river Kauvery flows through Mysore, Salem, Coimbatore, Trichinopoly and Tanjore, and all these districts were affected by the unprecedented rising in that river and its tributaries. The river Bhavani was in full floods and the town was entirely submerged. The Kauvery with its tributaries, Tunga and Bhadra, and the river Kapila were all in floods in Mysore, and the overflow at the Kannambadi Dam is reported to have risen to 18 feet above the Dam. Several places in Trichinopoly and Tanjore were reported to be under water, and an eye-witness reported that places all round Umayalpuram to Shiyali presented 'one flowing sea of water'.

The situation was further aggravated by the outbreak of cholera. The news from the West Coast—South Canara, Malabar, Cochin and Travancore—was most alarming. It was reported that there were seventeen breaches between Olavakot and Calicut on the South Indian Railway and consequently communications were cut off. Cochin was isolated by the wrecking of the Shoranur bridge. Half of Cochin State was said to be under water. So also was the case in Travancore. Communications between Shencotta and Punalur were completely cut off and a large portion of the State was reported to be under water. News from the interior was not available for some time."

This popular and newspaper account was more or less confirmed by an official report issued by the Madras Government, dated the 4th of August. In answer to an urgent request made to His Excellency the Governor of my Province, under his instructions the following details were furnished in a telegraphic reply :

"Under His Excellency the Governor's instructions, am furnishing details flood damages this Presidency. Malabar about 50,000 houses destroyed, damage private property very large, assistance immediately required purchase seed, grain, cattle, building



material and subsistence till harvest. Trichinopoly about 2,000 houseless in town, total damage house property not yet received. Water supply dislocated. Cholera epidemic in town. Coleroon bridge completely destroyed. Coimbatore about 6,000 houses destroyed. About 24,000 persons houseless. Assistance required for rebuilding houses and for providing work for labourers. Tanjore about 3,000 houses destroyed in two taluks in two other taluks rough estimate impossible being under water. About 15,000 people houseless in two taluks and in two others figures not ascertainable. Other districts damage less serious."

A subsequent telegraphic account of the nature and extent of the disaster caused by the floods has been received by the Government of India from the Government of Madras and it is dated Madras, 3rd September. I understand the document has been laid on the table of the Assembly and I take it it will also be furnished to Members of this Council. I do not propose therefore to take up the time of the House by reading it. The situation has been considered so serious that the Government of Madras have thought it fit to appoint a Special Commissioner, and that officer is a Member of the Board of Revenue. According to the official account—and I take the figures from the statement that was placed on the table of the House elsewhere—the districts affected very seriously are Malabar, Trichinopoly and Tanjore and to a somewhat smaller extent South Canara, Coimbatore, the Nilgiris, Salem and South Arcot. I am very glad to be able to report to you that the loss of life was after all 20 in Malabar and 23 in the Nilgiris according to the official report. Regarding the number of houses destroyed, according to the official report, 23,000 houses have been destroyed in Malabar, in Tanjore 6,040, Trichinopoly 7,710, Coimbatore 6,000, Salem 1,323, South Canara 364, the Nilgiris 37, making a total of nearly half a lakh of houses. A good number of cattle have also been lost and the Madras Government telegram states that the loss of other immoveable properties is impossible to estimate. I come to the more serious part of this very sad and tragic story. Regarding the standing crops that have been destroyed, in Malabar 30,000 acres have been destroyed, Trichinopoly 11,300, Tanjore 8,340—and this does not include the 71,000 *kalam*s of paddy lost in seed beds sown and destroyed—Salem  $1\frac{1}{2}$  lakhs, the Nilgiris 340 acres of paddy and coffee, South Canara low lying paddy fields destroyed. The damage caused by silt and sand looks as if almost irremediable. According at least to the view of the people, the damage has been enormous. In Trichinopoly, according to the official account, 6,000 acres have been rendered unfit for cultivation owing to the sand that is deposited, and I may say that according to the official version itself, the sand deposit varies from 2 to 6 feet in some places. In Trichinopoly, according to the official version, as I said, 6,000 acres have been rendered unfit though the non-officials say it is as much as 10,000 acres. In the Tanjore District from which I come the official version is 8,819 though the non-officials say it is as much as 14,000 acres. In Salem, 824 acres. Communications and irrigation works have been seriously damaged in many of the districts that have been affected. The Coleroon bridge has been completely destroyed—that is the language of the official report:

"A serious situation will arise if the Cauvery breaches cannot be speedily removed. Nine lakhs of acres depend for irrigation on the Delta system."

I now come to another part—a more serious part—which I am anxious should be considered carefully by this House and my Honourable friends opposite. According to the official estimate made by the Special Officer appointed by

[Mr. G. A. Natesan.]

the Madras Government the damage which Government will immediately have to set right will, in the shape of irrigation works, rebuilding of bridges and canals and communications which have been destroyed, come to nearly a crore. You have to add to this the cost of the removal of silt and sand. According to the official estimate, it is about 15,000 acres, though the non-officials put it at a higher figure, and even accepting the lowest calculation, it will cost at least a crore to remove this silt and sand. I find from newspaper accounts, which I have been carefully reading particularly after coming here, that Lord Goschen, the Governor of my Province, has recently been visiting the affected areas and giving plenty of time to hearing the tale of woe and distress which the agriculturists and cultivators there are giving him, and in many places they have pointed out that it would be impossible for them to remove this silt and sand unless official help was given, and some of you who have no idea of the nature of paddy fields and the way in which they are distributed, will be surprised to know that nearly 500 paddy fields adjoin each other and no one can now distinguish which is his paddy field, and that many of these people have to remove sand six feet high, and that even if it were possible for a rich *mirasidar* with his pecuniary resources at his disposal to remove the sand, yet he will have to carry it far far away from his fields, a task almost impossible to discharge. The raiyats and agriculturists who have met His Excellency in person and represented their tale of woe have rightly brought to his notice that modern scientific contrivances must be brought to their rescue; that Government itself should undertake the removal of this silt and sand, and they were generous enough to say, though afflicted with distress, that they were not unwilling to bear a fair portion of the cost of this removal. The loss of revenue which is certain to accrue to Government, at least for some years to come, till all the sand and silt is removed, will certainly be some lakhs.

I now come to the more woeful and distressing part of the tale. Nearly a lakh of houses have been destroyed, and if official and non-official accounts be taken, there is not much difference as to the amounts that will have to be spent in rebuilding these houses. But most of those who have been rendered homeless and desolate belong to what is called the depressed classes in the Madras Presidency, men whose lot has for a long time been unfortunate, and it looks as if nature and man have combined to make a miserable position still more miserable, and no amount of help that could be given by Government would enable these people to look again to the brighter morn, which during the past, under many divers conditions, has been denied to most of them. The cost, as I have been able to calculate, of rebuilding these houses will at least be half-a-crore. The total, to put it at a very carefully calculated estimate, taking account of the small differences between the official and non-official version regarding the extent of damage and the amount that will have to be spent to set it right, will certainly come to 3 crores.

I should be failing in my duty if I did not add that so far as immediate relief work was concerned, many voluntary associations did their best. The members of the Ramakrishna Mission, the members of the Servants of India Society founded by the late Mr. Gokhale and the present head of which is a distinguished Member of our Council, the members of the Young Men's Christian

Association of Madras, a body of selfless workers, and many Congress and Swarajist organisations who collected large funds for this purpose were doing missionary work, have tried their best. I may also add here my tribute to the brave and heroic manner in which officials and non-officials bore their share in meeting this unexpected catastrophe. I have heard it said and reported in the newspapers that more than one official European and non-Indian took the risk of taking a boat in the midst of heavy floods to prevent further disasters, and for some days it was a concern to some of us as to what had become of them. It was with great relief we heard that these men who took such risks were safe and were heroically doing their duty to save other people from distress and suffering. The real work of reconstruction, however, is yet to begin. I do not think it is possible for the Government of Madras, burdened as it is with this heavy impost of 3 crores and 48 lakhs—their Provincial contribution—to do this work. Bridges have to be rebuilt, communications restored; the lands that have been rendered desolate have to be reclaimed; the houses that have been damaged or destroyed have to be constructed. More than anything else you have to give facilities of every description to enable agriculturists to begin agricultural operations.

When I have given you all these details of the distress which these devastating floods have caused, you may naturally ask how have the people of your Province borne them? Yesterday the Honourable Mr. Thompson in a speech full of eloquence and beauty which it would be foolish of me or anybody else for the matter of that to try to imitate, spoke of an aspect of the British character, of which many people may be in doubt; but to-day I want to draw attention to the fact that amidst this unforeseen catastrophe, the havoc of a devastating flood, the people of my Province have borne themselves with patience and fortitude almost unimaginable and difficult for a Westerner quite to appreciate. And may I tell you that it was the first thing which struck Lord Goschen, the Governor of Madras, when presiding at a public meeting convened for the purpose of concerting measures for the relief of the distressed, though he had not been more than a few months in our Presidency. He concluded a very practical and at the same time highly sympathetic speech by paying a tribute to the stoicism with which my countrymen in that part of the Presidency have borne their troubles. May I add that it is this very stoicism which throughout the ages, from the morning of the world, indeed from the dawn of civilization, the saints and sages of my country have commended as the best of all virtues.

THE HONOURABLE THE PRESIDENT: I must explain to the Honourable Member (Mr. Vedamurti) that he will not be allowed to move his Resolution separately. Anything he has to say should be said on this motion. It is open to him of course to move an amendment in the sense of his Resolution.

THE HONOURABLE MR. S. VEDAMURTI (Burma: General): Sir, the Resolution that stands in my name lower down on the agenda covers the same field as that moved by the Honourable Mr. Natesan, with this difference, that the Honourable Mr. Natesan asks for a free grant from the central revenues of a crore; while what I ask is a substantial sum without mentioning what that sum is. With your permission, Sir, if you will allow me to move my Resolution as an amendment I will read my Resolution.

**THE HONOURABLE THE PRESIDENT :** The proper form for it to take will be to propose that in place of the words " the sum of one crore " the words " a substantial amount " be substituted. Is that your intention ?

**THE HONOURABLE MR. S. VEDAMURTI :** Yes, Sir.

**THE HONOURABLE THE PRESIDENT :** You may move it in that form.

**THE HONOURABLE MR. S. VEDAMURTI :** I move, Sir, that in place of the words " one crore of rupees " the words " a substantial amount " be substituted in the Resolution moved by the Honourable Mr. Natesan.

Sir, the details of the havoc which the floods have committed are so harrowing that they make one's flesh creep. In one district, in the Trichinopoly district alone, according to the calculations of the Landholders' Associations, 6,000 acres of cultivable land have been converted into a sandy desert. In one division in Malabar, a district which has suffered more than any other, over 7,000 acres have been damaged. Traces of several villages are not to be seen, and that is the case of Malapuram in Malabar which was once a populous town but is to-day a desert. According to the Revd. Mr. Popley, the Secretary of the Y. M. C. A. (one of those organisations that have been working in the affected area), who made a trip to the Malabar side—according to him—the Malabar Collector's version of 50,000 houses destroyed seems to be an under-estimate. Apart from the loss of life, and apart from the fact that thousands have been rendered homeless and are on the brink of starvation, canals are damaged, tanks are destroyed or filled with sand and mud, bridges have to be built, communications restored, and loans have to be granted to the agriculturist for removing the sand from his field, for purchasing seed grain, for repairs to wells or for the re-digging of wells ; and in several cases, monetary help has to be given to those who have lost their houses. Steps have to be taken for the repair of minor and major irrigation works, and that means a great deal. His Excellency the Governor of Madras, who presided at the public meeting convened for the purpose, said it is rather sad to think that the irrigation works should have been damaged just at the beginning of the irrigation season. Large masses of agriculturists are now degenerating into casual labourers, and there is a likelihood of the depletion of the rural population which has already begun to emigrate to other countries. In the wake of this disaster, famine and pestilence are doing their work. We have heard from the Honourable Mr. Natesan several stories of misery and starvation. The only silver lining to the cloud is the readiness, the promptitude and the generosity with which His Excellency the Governor of Madras, and his Government came to the rescue. All honour to those organisations who are still working in the affected areas and affording physical comforts to the needy and the distressed. It is a matter of some satisfaction, of great satisfaction I should say, that help has been forthcoming not only from all the Provinces of the Indian Empire, but even from Ceylon and the Malay States whose Governments have contributed a sum of Rs. 10,000 each to flood relief. The feeling is growing stronger in our minds that, with all this outside help, and with all the help that the Madras Government can give, further help from the Government of India is indispensable. The very fact that at the last Madras meeting a Mansion House Fund was suggested shows the gravity of the situation. Sir, some of us have sometimes accused the Government of

India as heartless and even as soulless. Whether that is a true criticism or not, here is a chance for them to show that they have a heart to feel, and a soul to save. I trust the Honourable Sir Narasimha Sarma, who, I believe, is going to reply to this Resolution and who, for the nonce, is the keeper of the conscience of the Government of India, will not raise legal difficulties or constitutional issues, but will deal with the question in a spirit of humanity. Madras asks : " Give me relief by the suspension or reduction of that iniquitous impost of Provincial contribution of 3 crores which you exact from me per annum, or contribute a substantial sum from your Central Exchequer ! " What is the Honourable Sir Narasimha Sarma's answer to that ?

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN (West Punjab : Muhammadan) : Sir, now that my Honourable friend has moved his amendment to which he had prior right, I want to ask your permission and through you, the permission of the House, to amend the amended Resolution by deleting the word " South " which occurs in the second line.

THE HONOURABLE THE PRESIDENT : I am afraid that that motion is not before the Council, and therefore cannot be amended. Any amendment which the Honourable Member wishes to propose must be based on the motion before the Council or on the amendment which has already been moved by the Honourable Mr. Vedamurti. He cannot move an amendment to anything which is not before the Council.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN : My amendment is that this should take the place of the proper Resolution—that instead of that Resolution there should be the amendment.

THE HONOURABLE THE PRESIDENT : I am afraid we must first dispose of the amendment before the Council ; I will consider later if any other question arises.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN : May I speak on it generally ?

THE HONOURABLE THE PRESIDENT : Yes.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN : For this purpose, Sir, before the meeting I approached my friend and told him about the troubles in northern India and said that floods whether in northern or southern India did equal damage. In the same way as fire burns and water drowns one, if the waters of the Cauvery or the other rivers in Madras drown the crops on the land and property in southern India, the waters of rivers in the north do the same thing. If my friend had known that we also have suffered similarly he would not have given preference to his own Province in this Resolution. To-day, Sir, a man from the same Province asks a man of that Province to help them, but we hope, Sir, now that Sir Narasimha Sarma belongs to the whole of India he will do all in his power to help us also in the north.

Now this Resolution asks for so much money ; I do not know where all this money is going to come from, because whenever any scheme is proposed everybody says " Where is the money ? " There is only one way, as the Persian poet has said : "*Ba khal-i-Hinduash bakhsham Samarqand-o-Bokhara ra.*" which means " I will give you for this all Samarkhand and Bokhara ".

[Colonel Nawab Sir Umar Hayat Khan.]

So I think what this Resolution asks for is a cheque on the Government of Samarkhand and Bokhara, i.e., Russia ; but the difficulty will be how to cash it. If we get that cheque I offer my help to Mr. Natesan and shall go with him, through Waziristan and Afghanistan to those places ; but I do not know whether he would like to go with me. All that I want to say is that the floods of Sind have done perhaps greater damage than the floods in south India, because the river here is a much bigger river and starts from a much higher level and the devastation is all the greater. It has been said that the standing crops have all been spoiled. In our part of the country, which is low-lying, not only have the standing crops suffered, but the water stands there and gets stagnant and no other crops can be sown, and the villages and stores of the people for their consumption have also been wiped out at the same time. It is therefore not only a loss for this year, but for three years running.

I shall not go into the details as my Honourable friend has done. There is a story about a Hindustani and a Punjabi who had both lost their friends. They sat down together and the Hindustani said that the man got fever and after that pain and such and such a *vaid* or *hakim* treated him ; he spent about half an hour in explaining it ; but the Punjabi, when he was asked simply said : “ *Tap charha aur margya*,” which means “ He got fever and he died ”. All that I want to say is that we have got the same flood and we have suffered similarly. We need not go into the details of it.

A great deal has been said about the Governor of Madras, but our illustrious Governor, Sir Malcolm Hailey, who had gone on a short tour of the Punjab, seeing our trouble has visited people on the spot and has done a great deal to alleviate the sufferings of the poor ; and as he knows that my district has also been subject to floods I have heard that he was very kindly telling a friend of mine that he was very anxious about the floods of Shahpur. I shall relate to the Council another flood in northern India which I have seen myself and which was the cause of my stopping away from this Council till now. There are floods and floods ; there are periodical floods which are worse because one suffers year after year ; there have been other floods in India which come perhaps once in a century and need not count for much. What I want to put before the Honourable Sir Narasimha Sarma is this. Floods that one can do nothing against are out of the question ; but floods which could be stopped ought seriously to be tackled by Government. When the highest level mark of a flood has been seen and if it can be stopped by a *bund* or some other device, I think it ought to be done. I do not want to accuse Government of neglect ; but I say this, that when there have been 20 floods one after another and when there is a scheme costing only one lakh of rupees by which this could be stopped, nothing has been done.

THE HONOURABLE THE PRESIDENT : I am afraid the Honourable Member is drifting away from the subject before the House. He must not use the Resolution now before the House as a text on which to hang an argument in favour of certain remedial measures in his own district. The question before the House is whether the Government of India shall contribute money to relieve suffering in Madras, and he must keep to that.

**THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN:** Sir, there are floods in my district just the same as in Madras or elsewhere. I argued that point because I want just one lakh out of that money to be devoted to my district. It is the same money that I am asking for.

I shall not take up the time of the Council further ; but as this is a specific Resolution, I want Government to give an assurance that the whole question of floods in northern, central and southern India will be taken up at once, and not that a particular sum be given for a particular part of the country, and also that schemes should be so prepared that in any places where floods can be stopped, the work will be taken in hand at once and as much as lies in the power of the Government will be done.

**THE HONOURABLE MR. W. G. MCFARLAND** (Madras : Nominated Official) : Mr. President, I have to say a word on the Resolution moved by the Honourable Mr. Natesan and the amendment moved by the Honourable Mr. Vedomurti. The floods in the south of India have had no recent parallel. The amount of rain which fell had, in many places, no recorded precedent : in one place 48 inches of rain fell in 48 hours. The damage done is wide and deep, roads and bridges washed away, irrigation sources damaged or destroyed ; some of the most fertile land in India rendered useless for many years to come, and many thousands left homeless. Even yet it is not possible to say with any degree of accuracy what amount of money will be required by the Madras Government to remedy the damage ; but it is possible by a few instances to indicate how large the total bill must be. The roads and bridges will cost 37 lakhs to restore. Immediate repairs to the banks of the Kauvery and the Coleroon rivers will cost 5 lakhs. Applications for special loans have already been received to an amount exceeding 20 lakhs. I would not, however, ask the Government of India at this time to pledge themselves to the grant of any particular sum : I would be content with an assurance that the demands of the Madras Government, when they are received, will be met with sympathy and consideration.

**THE HONOURABLE SIR NARASIMHA SÁRMA** (Member for the Department of Education, Health and Lands) : Sir, no one who has heard the harrowing tale of distress and woe from the people of southern India, who have had to face unprecedented floods, can help being moved to a feeling of deep sympathy that something ought to be done to relieve distress in those afflicted parts. His Excellency the Viceroy as soon as any details of this distress were known here, telegraphed to the Governor of Madras expressing his deep sympathy on behalf of himself and on behalf of the Government of India with the sufferings of the people in the affected districts and expressing his readiness to do what could be done legitimately to relieve their distress. I who come from southern India, though not belonging to the particular portion of the Presidency affected, have travelled over that smiling land rich with cornfields irrigated by large river systems, have travelled over Malabar many years ago—a land of plenty at one time, and I cannot help picturing to myself the vast change for the worse that must have occurred in those happy regions where villages have been washed away, crops have been so badly affected and fertile lands have been covered deep with sand, and the land of plenty has been reduced at any rate temporarily to a land of

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[Sir Narasimha Sarma.]

woe and distress. I who come from that Presidency cannot help being moved by the picture that has been presented to this House and I express my deep sympathy personally with the people of that unhappy Province. And this comes at a time when the people of Madras have had to face enormous difficulties owing to an unhappy rebellion in Malabar, owing to another prolonged rebellion in East Coast districts of Madras, and both the people and the Government have to face famine in three districts at the present moment. May I say, Sir, in this connection that the sympathy of the Government of India goes with the afflicted people in a similar plight in the devastated districts of Sind, and of the Punjab where the river Indus overflowed its banks and overran a vast strip of territory, 100 miles long and 10 miles broad. Similar tales of distress come from Alwar and the Bharatpur State. A recent telegram announces that many villages in the district of Agra also have suffered a similar fate. On behalf of the Government of India I can assure the people of those tracts of our deep sympathy. But Honourable Members may ask "All very well and thanks for this expression of sympathy, but what about the remedial measures?" You have heard the representative of the Madras Government as to what it is that they exactly want from the Government of India at the present moment. In this connection, as there seems to be some misconception with regard to the duties and responsibilities of the Government of India, it is but right and proper that I should deal with those dry questions which Mr. Vedamurti forbade me from discussing on the floor of this House—dry constitutional and legal issues arising out of the relations of the Provincial and the Imperial Governments under the Reform scheme. The Madras Government realise, and I think all Governments realise, that inasmuch as all famine relief measures are purely Provincial in character, the Government of India cannot directly contribute out of Central revenues for the purpose of relieving distress owing to famine conditions. We may group the relief measures under the head of restoration of communications, of irrigation works, grant of *takavi* loans, remission of revenue, and grant of gratuitous relief to sufferers. Well, Honourable Members will readily recognise that communications, irrigation works, revenue remissions, are all purely Provincial subjects. Specific provision has been made in the Devolution Rules for relieving distress in famine-stricken areas, and consequently the Government of India are unable to grant any relief from Central revenues.

THE HONOURABLE SARDAR JOGENDRA SINGH (Punjab: Sikh): There used to be a Famine Relief Fund. How is that utilised and is no money available from that Fund for this relief?

THE HONOURABLE SIR NARASIMHA SARMA: I may inform the Honourable Member that there is a Trust Fund for the relief of distress in famine-stricken areas, which is under the control of a Committee, of which I happen to be the President, but that is independent of the Government of India and there is no question of giving any help from Central Revenues when we are dealing with this Trust Fund. If any application be received by the Committee of that Trust Fund, supported by adequate reasons, the Committee would always be willing and ready to extend relief so far as the resources of that Fund permit. (*The Honourable Sardar Jogendra Singh*: "It used to be a very large fund.") And Madras as well as other affected parts may



approach that Committee. We have in the past contributed to the extent of our ability from that Fund for the relief of distress in Bengal, Orissa, Bihar and other parts of the country. I am not now dealing with that question, because this Resolution cannot and does not ask for any relief from that quarter. I am dealing with the Central revenues which are under the control of the Government of India. It would not be possible, and it would not be consonant with the spirit of the reforms, to make a free grant, although possibly in extraordinary cases we might alter the rules for the purpose, but no such case does arise now. We cannot appropriate any part of the Central revenues directly for the objects which I have mentioned. But there is a possibility of extending relief to sufferers by contribution towards any fund which may have been started or which may be started for the purpose. The Government of India have had no application for any such relief, and it is therefore unnecessary for me to say as to what the Government may do or may not do when an application is received by them for relief in that respect. All that I can say at present is, that this question is under the consideration of the Government of India, but I cannot undertake to commit the Government to any particular course of action. I have already indicated our deep sympathy with the suffering of the people in these afflicted parts.

One word more and that is to say that the Government of Madras have applied to the Government of India for a loan for the restoration of their communications and repair of irrigation works. The Government of India appreciate the difficulties of the Madras Government and are prepared to grant that loan, repayable over a long period of years, but not exactly on the terms which the Government of Madras have asked for. That ought to be some source of satisfaction, because the Government of India have gone as far as they legitimately can in helping the Government of Madras at the present juncture with a loan to the extent asked for and on the terms I have mentioned.

Sir, I regret that I am unable to give a more sympathetic reply than I have given, but Honourable Members may rest assured that the Government of India will not approach this or any similar question hide-bound by exact rules and canons which they would plead on their behalf for inactivity or inability to give the right help at the right moment. You may rest assured that the Government of India, although a corporation, has a heart, and many of its members still believe in the possession of a soul which they wish to be saved. Although as a corporation it may have to behave in a manner which some may think is heartless and soulless, that very fact, Honourable Members may rest assured, shows the very high sense of discipline and rigid adherence to principle which Governments, if they are worth the name of Government, should adopt in dealing with this and similar suggestions. The Honourable Colonel Sir Umar Hayat Khan has asked for particular measures of relief in similar situations, but I may assure him that these are all purely Provincial matters, and the Government of India cannot and ought not to encroach upon the sphere of purely local Provincial administration. It is for him through his representatives to press for the adoption of measures which would prevent the devastation by floods so far as human endeavours can prevent such devastations. I hope, therefore, that the Honourable Mr. Natesan will feel convinced that the sympathy of the Government of India is entirely on the side

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of the people of the afflicted parts and that they would, so far as is permissible, take into very earnest consideration any representations for relief which may be made by the people of the Madras Presidency and the Government entrusted with the task of administration there. I have already indicated that they are prepared to grant the loan in the manner specified. I hope, therefore, that the Honourable Mover of this Resolution would be satisfied with this assurance and not press this matter further.

THE HONOURABLE SIR MANECKJI DADABHOY : Will the Honourable Member be pleased to tell the Council the amount of loan which the Madras Government have asked for ?

THE HONOURABLE SIR NARASIMHA SARMA : I think about 35 lakhs and an advance of 20 lakhs.

THE HONOURABLE SIR DINSHAW WACHA (Bombay : Nominated Non-official) : I am glad to hear the Honourable Sir Narasimha Sarma say that Government extend their sympathy to those suffering in South India. Will the Government be pleased to extend their sympathy to those in this place who are daily suffering from a flood of words ? (Laughter).

THE HONOURABLE MR. G. A. NATESAN : Sir, when I moved my Resolution and recounted the tale of woe and suffering in my Province, I did not expect the Honourable Member who has just spoken for Government to dwell in the first part of his speech with an appeal to the sympathy of the House to extricate him from the constitutional difficulties which the Central Government has in dealing with problems of this character in accordance with the provisions of the Government of India Act. However, I am glad to be assured that the Madras Government are in communication with the Central Government and the nature, the form and extent of the help is engaging their serious consideration. If a matter like this was my own concern, I should have liked to pursue it. But as the matter is now under discussion between the Madras Government and the Government of India, and as I am sure my Government will try its level best to get as much as possible out of the Central Government, and having regard to the assurance that has now been given and to the appeal made to me, I do not feel I will be justified in pressing the Resolution.

The Resolution and amendment were, by leave of the Council, withdrawn.

#### RESOLUTION *RE* APPOINTMENT OF A COMMITTEE TO INQUIRE INTO THE GRIEVANCES OF HAJ PILGRIMS.

THE HONOURABLE MR. HAROON JAFFER : (Bombay Presidency : Muhammadan) : Sir, I have discussed my Resolution with the Honourable Sir Narasimha Sarma, the Member in charge, informally. He has assured me that he will immediately go into the grievances of the Haj pilgrims. Not only this, but he will try and go to Bombay and find out any difficulties and remedy them. In view of these assurances, I will not move the Resolution\* which stands in my name on the agenda paper.

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\*“ This Council recommends to the Governor General in Council that a committee of officials and non-officials be appointed to consider the whole question of the difficulties and the grievances of Haj pilgrims, and to suggest suitable remedies for the improvement of their position.”

THE HONOURABLE THE PRESIDENT: Under Standing Order 60 the Resolution stands withdrawn.

## RESOLUTION *RE* REPRESENTATION OF AGRICULTURAL INTERESTS ON THE TAXATION INQUIRY COMMITTEE.

THE HONOURABLE SARDAR JOGENDRA SINGH (Punjab : Sikh) : Sir, I move that :

"This Council recommends to the Governor General in Council that a representative of the producers may be appointed on the proposed committee which is to inquire regarding taxation."

Sir, the House remembers that when the discussion regarding this Committee came up in this House, I asked a direct question of the Honourable the Finance Member and he said, it will not be an inquiry obviously into the economic condition of the agriculturists, but it will be to some extent an inquiry into the land revenue system. In the terms of reference that he read out it was carefully stated that it would include the consideration of the land revenue only in so far as was necessary for a comprehensive survey of existing conditions in regard to taxation. He said :

"It will not be, I think, quite the sort of Committee on which an expert agriculturist would find a place. It will be more for the experts in land revenue than the experts in agriculture."

I think the whole question depends on the definition which you might place, whether a land revenue expert dealing only with the assessment of land revenue without knowing something about the average holding, the cost of production and the surplus that will be available is the right kind of expert to deal with the whole Land Revenue problem. So far as I can gather from the discussion that took place, it seems to me that the idea of the Finance Department in appointing the Committee is to find some new ways to base taxation on modern lines as pointed out by Sir Joshua Stamp in his new book on Taxation. If so, it is absolutely necessary to find out what the available surplus is, and if that is the object of the inquiry I cannot understand how an academic Committee can reach just conclusions without the presence on the Committee of men who know how that surplus can be arrived at. \*

Then, Sir, in this connection I have again to quote from the Resolution appointing this Committee in which the personnel of the Committee is also mentioned. This is one of the most important Committees which has been appointed in recent times. I represent I think not less than 90 per cent. of the tax-payers in India, because, when you go into the figures, you will find, Sir, that the tax-payers in India are the agriculturists and they form the bulk of the population. It is for them and in their interests that the Government have now to consider if a new way of taxation and a uniform taxation can be found. I am really very glad to see that land revenue has been included in this inquiry. It means an indirect admission on the part of the Government that land revenue is a tax, and that is a very proper admission on the part of the Government of India. So far, what has been happening is, that the question of land revenue has been confused—people do not know whether it is revenue or rent or a tax, in spite of the very clear definition on the part of Baden Powell,

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one of the greatest authorities on the land revenue system, who defined it clearly, as a tax on agricultural incomes. The admission on the part of the Finance Department that land revenue is to be treated by the Committee amounts to this that the Finance Department in any case is beginning to consider that land revenue is a tax, and as such should be included in this inquiry. Dealing with the land revenue, Sir, the Resolution says :

"Similarly as regards land revenue, the Committee will not be required to make suggestions regarding systems of settlement, but it will be within the scope of the inquiry to study the incidence of the land revenue including water rates and to point out any defects from the point of view of the canons of taxation or any difficulties in re-adjusting the burden of taxation."

I think, Sir, this is a most important inquiry so far as the people of India are concerned and so far as the agriculturists are concerned ; certain new canons of taxation are to be evolved and land revenue to be judged by these. It is most essential that in forming our judgments, we should have not only academicians on the Committee. If we look at the personnel, we have as the President, I think, a great authority on land revenue, Sir Charles Todhunter. My objection to him however is, has he ever paid any land revenue himself ? Has he had anything to do with agriculture ? And the House will agree with me that, unless you are directly interested, you never really know how a particular tax is going to work. (*The Honourable Sir Maneckji Dadabhai* : "What about the Maharaja of Burdwan ?"). I am coming to him immediately. The Maharaja of Burdwan comes from Bengal, the land of permanent settlement, where the settlement has not varied for over a century. He is not likely to realise what revision of settlement means in other parts of India. If he did, I should never object to his appointment at all. He would then be the proper person to lay down new canons of taxation. But Bengal, favourably situated as it is, has never known any change in settlement or any revision of settlement such as affects other Provinces. So by that fact alone he is precluded from understanding the revenue problems which exist in other parts of India.

Then we have a Professor. I do not know if he too has ever been directly concerned with agriculture. I should like to make this very clear before this House ; that if I had my way, I would have only those who are affected by the taxation to sit in judgment and realise how the incidence of the taxation works in practice.

Then, Sir, it is also said that the Committee will consider the question of water-rates. The question of water-rates in the Punjab has just been to the fore-front ; and if I may, Sir, I should like to bring to your notice the policy of the Government of India, as to the earning of profits in the matter of Railways. In a note which was circulated not long ago it was pointed out by the Honourable Mr. Parsons that a profit of 5½ per cent. on capital was quite satisfactory, and he said :

"It will be generally agreed that 5½ per cent. represents a fair, normal standard of revenue—that is to say, if we are consistently earning more than that, then it is desirable in the interests of the country that the rates should be reduced."

In the case of the water-rate the earnings have been something like 40 per cent. and yet the Government in this year of grace have decided to increase the water rate by another 30 per cent. Why should there be different

canons of taxation in these two Departments of State. This question too is going to come before this Committee which is going to consider the question of taxation. How is the Committee really going to realise the difficulties which exist and the way in which taxation presses on the people? The land revenue problem, Sir, is one of the biggest problems in India. It is no use going back to the times of the Moguls; we have to judge of these things by modern standards, and judging them by modern standards I think the Government would be doing a great thing by having a thorough and full inquiry into the matter and by having properly qualified men on the Committee who can assist in reaching right conclusions. So far as I can see this Committee which has been appointed is not likely to reach right conclusions. It has not on it experts in agriculture and revenue. I mean no disparagement to the officers who have been appointed. I do not mind whether it is a European agriculturist or an Indian agriculturist; we are all affected in the same way. We shall be very happy if a European agriculturist is appointed on this Committee; he too knows how we are affected by the incidence of taxation and how important it is that uniform and clear canons of taxation should govern the land and water-tax.

In the discussion which was raised by my Honourable friend, Sir Maneckji Dadabhoy, the question was discussed at great length. Sir Purshotamdas Thakurdas expressed misgivings regarding the ultimate result of this inquiry; at this moment, so far as land revenue is concerned, I have deep misgivings regarding this Committee's reaching right conclusions. It is for these reasons, Sir, that I have brought this Resolution directly before this House. This House represents not only particular interests—it represents the interests of the whole of India, and the House will realise that the bulk of tax-payers are agriculturists. That being so, is it not fair that at least one member of that large class of tax-payers should find a seat on this committee, to be able to represent their interests, to show to the Committee how the land revenue problem affects them, to work out the averages, to lead them on to find out the average holding and the average cost of production and determine the surplus? I think that is the only course possible, if this inquiry is to be of any use at all to the large bulk of the population of this country. If the Finance Department thinks that it can go on the data available in the departments, I am very doubtful if it would reach right conclusions. The one objection which has been raised to the appointment of a representative of agricultural interests on this Committee is that it is a matter for experts to decide. I really should like to know, when my Honourable friend, the Finance Member stands up to reply, what he means by an expert. Would you call a man who has never been to a medical college who has never attended any patients a medical expert? Would you call a man who has never grown any crops an expert in matters of land revenue? If not, then I do not know what he really means by an expert. I hope the House will realise the great importance which has to be attached to this Taxation Committee. I welcome this Committee and I move this Resolution only in the hope that the decisions of this Committee may be more effective, may afford relief to the people who need it, may define new canons of taxation and at the same time treat land revenue as a tax and afford relief to the agriculturist. In this connection I have the high authority of Sir Harcourt Butler whos

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sympathy with the people is very well known. Before he left the United Provinces, he left a note on the land revenue problem, and that note sums up the whole situation in the clearest possible manner. I would have welcomed him as the President of this Committee. He has the heart and the vision to understand agricultural problems of India.

Now, Sir, in putting this motion before the House I hope that the House, acting in the interests of the large mass of the population of India, will pass this Resolution and will press on the Government the need of appointing an agricultural expert who alone can be a land revenue expert on this Committee.

THE HONOURABLE MR. A. C. MCWATTERS (Finance Secretary): Sir, the Honourable Mover of this Resolution has, I am pleased to see, confined his speech strictly to the terms of his Resolution. The reason why I venture to say that is because a Resolution couched in much wider terms and dealing with this same question of the taxation inquiry has been tabled for discussion on Monday; and if the Honourable Mover had traversed wider ground I might have found it necessary to go beyond what I propose to say now. The Honourable Mover reminded us that he put the very question which is the subject of this Resolution to the Honourable Finance Member on the 4th February last when we were discussing the Honourable Mr. P. C. Sethna's Resolution regarding a wider economic inquiry, and the reply given by the Finance Member was roughly as he stated, that he did not think a special representative of agriculturists would be in place on a committee of this character. What I have to say to-day is really very little more than an elaboration of the same point. The House will remember that this Taxation Inquiry Committee was decided on after very careful consultation with Local Governments and the terms of reference proved extremely difficult to settle in view of the very divergent interests of Local Governments in these matters. But the terms of reference which have been unanimously accepted by Local Governments are, I gather, not challenged by the Honourable Mover of the Resolution; and those terms strictly limit the scope of inquiry so far as land revenue is concerned. This was done deliberately because it was felt by the representatives of the Provinces who were experts in agriculture, although they may not have grown crops, that the extension of this inquiry to land revenue systems and land revenue policy might lead to the whole inquiry being carried on for two or three years and would require to have representatives on the Committee who understood land revenue in more than one Province; in other words, we should have to expand the Committee by four or five members, who understood different systems of land revenue. The Honourable Member's own speech proves the point because he challenged the Maharaja of Burdwan's knowledge of land revenue systems outside Bengal. In other words, he wants on this Committee a number of people who understand the systems of land revenue in different parts of the country. The fact of the matter is that this Committee was deliberately limited in its scope and therefore limited in numbers, in order that it should be a practical inquiry into the technology of taxation which would give us practical results at an early date.

As was explained in the debate on Mr. Sethna's Resolution, it is not necessary that the institution of this inquiry should estop a wider inquiry into the

economic condition of the country and in fact as a result of the Resolution accepted by this Council Local Governments have been consulted on that wider issue, and most of the replies have been received which show that a great deal of preliminary work in the way of inquiry has already been done or is being undertaken by Local Governments. It is on a wider committee, if one is appointed, that representatives of various specialised interests might possibly find a place; but if we are to represent one particular interest, such as agriculturists, I think there would be a quite legitimate claim from those who represent a considerable body of tax-payers—and certainly a very considerable volume of taxation in other walks of life; I refer to commerce, industry, mining and so on. It may be true that 90% of the population of this country are agriculturists or dependent on agriculture; but that is by no means the proportion of taxation which they pay as compared with the total tax-payers of the country.

That, Sir, is really my answer to this Resolution, that we do not want the Committee to be widely extended in numbers, nor to undertake an inquiry which may be indefinitely prolonged in time. I would join issue with the Honourable Member when he says that an expert in land revenue must necessarily be an agriculturist himself. In fact, we have I think among Government servants a number of people whom I should confidently call experts in land revenue, but they certainly have never been practising agriculturists. The Chairman of this very Committee has for many years been an experienced district officer and is very well versed in the land revenue system of one part of the country at any rate. But, in addition to that, I would point out that he has been a member at different times of two of the large Taxation Departments in this country. He was for a number of years Collector of Customs. He was after that the greatest expert in India on Excise, having personally revised the whole of the excise system in the Central Provinces and the Kashmir State, and for three years afterwards was Inspector General of Excise with the Government of India in Simla. After that he returned to Madras as Chief Secretary and as Member of Council, and thus came into personal contact with all the intricate taxation problems both before and since the Reforms, and had experience of the difficult questions which arise between the Central Government and Local Governments in respect of taxation. The same applies to the Maharaja of Burdwan and to Mr. Paranjpye. One of their greatest qualifications, apart from their personal qualifications, is that they have an intimate knowledge of these taxation questions as affecting Provincial Governments in recent years since the Reforms. The other two members of the Committee I need scarcely say represent taxation experience and theory in England in the person of Sir Percy Thompson, and specialised economic knowledge in the person of a distinguished Muhammadan economist from the Aligarh University. I think the House will be well advised if they leave the personnel of the Committee as it is. This does not mean that particular interests will be neglected. It is premature for me before the Committee meets out here in November to try to define more clearly the form in which they will invite the collaboration of the representatives of different interests. But it is obvious that they will have to be in the closest consultation not only with Local Governments and their experts but with the unofficial representatives of different interests, agriculture, industry and commerce; and I have no doubt

[Mr. A. C. McWaters.]

whatever that among others the Honourable the Mover of this Resolution will place at their disposal the benefit of his great experience and knowledge. That, Sir, is all I have to say, and I hope the Honourable Member will not press his Resolution.

THE HONOURABLE SARDAR JOGENDRA SINGH : I will.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN (West Punjab : Muhammadan) : Sir, to-day I stand to oppose the Resolution of my friend. I have been now nearly 20 years in the Council and every time such a case has come up, I have backed it up. I have got tired of it because I absolutely know now that the agriculturists are step-sons and nobody is going to do anything for them. When this Resolution came up, I knew that the Honourable mover would be simply speaking to a wall, and the same has been the fact. No doubt, Sardar Sahib is a very chivalrous man and has brought this Resolution up though he knew of this. But what is the use ? The best thing, I think, is to leave the agriculturists to their fate and, now that the high water mark has been reached, I think they will show that before dying at any rate they must howl. What has happened to them apart from all these various settlements in which the revenue has been increasing ? Now, this time the water-rate that has been imposed is a burden unbearable, and I think that they will show that it is unbearable by other acts. We are the well-wishers of the Government and, knowing that the agriculturists are 99 per cent. or something like that and are the backbone of the whole country, we want that the Government and the agriculturists should always be friendly, because they are those who fought the wars for them and shed their blood and even got these reforms. But unfortunately I do not know why—each time that anything is said for them, it is spoken to deaf ears. As to the taxation, Sir, I think one has to say it over and over again because the subject is the same. • The proper son—the money lender—does not pay anything for income up to Rs. 2,000, while an agriculturist, for half a *Kanal* of land, must pay. It does not matter if his children are sitting without any food or anything else. It is for this, Sir, that I ask the Sardar Sahib in despair to withdraw his Resolution because there is no use of moving it. The Government are not going to help us nor are the moneyed classes. We look up only to God who will help us.

THE HONOURABLE SIR ZULFIKAR ALI KHAN (East Punjab : Muhammadan) : Sir, I give my whole hearted support to the Resolution which my Honourable friend on my right has moved. I have listened to the very indignant speech which my Honourable friend Nawab Sir Umar Hayat Khan has just delivered and he is right when he says that, when a question which concerns the zamindars and landholders comes up before the Councils, it gets no support, and it is a pity that those people who form the backbone of the Government • should be neglected in this manner. All of us who belong to the soil realise that on the contentment and prosperity of the masses depends the happiness of the country and the well-being of the country. Why then, in the name of justice, Sir, should their just demands be ignored ? I know that the Government need money for their expenditure but for those who are paying so much already towards the expenses of the Government any further taxation would



be the last straw on the back of the camel and if remedies are to be devised for lightening their burdens, Sir, I submit that a man who sympathises with them wholeheartedly and who knows their needs and their petty cares must be appointed on such committees to help their case properly. With these few words, Sir, I support the Resolution.

THE HONOURABLE MR. G. S. KHAPARDE (Berar : Nominated Non-official) : Sir, I wish to submit a few observations on this subject, and the first observation which I make is that I remember a conversation that I had in this Council at Delhi when I asked as to what was the average income of an Indian and then they said—this was a highly technical subject. I said it was a very plain question. You want to tax me : I would like you to tell me how much I am worth. It might be I am only worth Rs. 100 and you want to tax me on the scale of Rs. 5,000—the thing will be improper. Yes, but they said it was a very difficult question. Then how are agriculturists going to be taxed without knowing what their income is ? Their income is a very complicated thing to determine because there is the plough, there is the bullock, sometimes they are attacked by locusts and so forth. When and how is their income to be determined ? And unless a person is very familiar with all the factors which go to make up the income of the agriculturists, how is he to know ? I have heard it said that it is not necessary for a Taxation Committee to know all about agriculture. Then what is it that is necessary for a person to know in order to tax me ? I once had a lengthy controversy as to whether the land revenue collected is really a tax or a rent. If it is rent then certain obligations attach to the landlord and it is a responsibility. Are Government willing to take it ? Then the canals are dug by the landlord to improve his land. They should be free and the land holder should not be charged for them. If it is a tax then the collection ought to be made by the Government from the land holders and should not be charged to the agriculturist. Similarly, various other considerations may arise. This question is a very important one which the Honourable Sardar Jogendra Singh brought out, namely, that the first thing to determine is whether it is a tax or a rent. And what obligation the private landlord has to meet the Government would have to meet as a supreme landlord.

Another point that struck me as rather peculiar is that we have got so many land systems—there are nine Provinces and that we should require nine experts. Where is the objection ? If you require 9 people to come in, it is all the better, because then the interests of the agriculturists will be properly represented. But I believe there are revenue officers who have served in more than one Province. Probably they know more about the land system in more than one Province. They probably have been brought into contact with people who actually till the land and raise the crops. They would serve a useful purpose by being put on the committee and then this number of 9 could be reduced to 3, and out of those 3, or in addition to them one who is actually, if not personally, cultivating land would be very useful.

Another remark was made as to who contributes the most. The mercantile people contribute the largest amount of money. The agriculturists may be large in number, but they do not contribute so much. My reply to that is, "Do you judge of the happiness of the whole people by the person who

[Mr. G. S. Khaparde.]

pays most or by the persons who number most ? ” Happiness, if it is to be general, is to be determined not upon the capacity of the man to pay but the number of people who come into the category. Nearly 80% in India are agriculturists. It is therefore proper to adopt measures that will allay the fears of the 80% rather than of the 20% who may, because of their richness, contribute crores of rupees to the Government. That matters nothing. So the question as to who is to be taxed, how he is to be taxed, what his income is—all these factors have to be taken into consideration. If peace, good government and the happiness of the people are to be secured, I humbly submit that agriculturists are the people who ought to be very much represented on this Committee. This matter was talked of before and is also discussed to-day. I generally do not agree with my Honourable friend Sir Umar Hayat Khan, but it happens, I am very glad to say, that on this one subject at least, he and I meet, and we do believe that the interests of agriculturists have been very much neglected. Notwithstanding what we hear talked of in favour of the agriculturists, nothing is done for them. Their position is to be determined by certain experts, who may be able and very good gentlemen, for what I know—I do not want to say anything against them but they have no experience of the condition of the Indian agriculturist to be taxed. It is the play of Hamlet without the Prince of Denmark in it. I humbly therefore, so far as it lies in my power and within my knowledge, heartily support the proposition brought forward by my Honourable friend Sardar Jogendra Singh.

THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI (Law Member) : Sir, being myself a hereditary land owner and agriculturist, I am very naturally in sympathy with the sentiments underlying the speech delivered by my Honourable friend Colonel Sir Umar Hayat Khan. But I am afraid that in this particular instance his misgivings with regard to the Taxation Committee are not justified.

THE HONOURABLE SARDAR JOGENDRA SINGH : They are based on facts.

THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI : Perhaps my Honourable and gallant friend does not know that Dr. Hyder, who has been nominated a Member of this Committee, belongs to a very important agricultural tribe in the Punjab.

THE HONOURABLE MR. YAMIN KHAN (United Provinces West : Muhammadan) : Does he belong to the Punjab ?

THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI : If my Honourable friend will turn up the list of declared agricultural tribes in the Rawalpindi district, he will find that Lodi Pathans are a recognised agricultural tribe in the Punjab. Dr. Hyder belongs to a village in that district and is a member of an agricultural family. At the same time, as an economist, being a Professor of Economics in the Aligarh University, he is not only an expert in the subject which he will have to deal with, but he is also a representative of an agricultural tribe. He will, I have no doubt, have the interests of the agricultural classes in the Punjab and the agricultural producers generally at heart and will bear those interests in mind when taking part in the deliberations of this Committee.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN: May I know how much land he has got and whether it is in the colonies?

THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI: I am unable to inform my Honourable friend what is the area of land which he possesses. But I am perfectly certain that members of agricultural tribes, whether they have thousands of acres of land as my Honourable friend, or whether they have 5 or 10 *kanals* of land, have got the same spirit and the same desire to promote the agricultural interests. In fact, my Honourable friend himself pointed out that a zamindar owning one *kanal* of land has to pay tax to Government and to contribute to the public exchequer, while money-lenders who make Rs. 1,999 pay no tax at all. An agriculturist, whether he be a large landowner or whether he be a small landowner, has got the right agricultural spirit in him, and I have no doubt that this gentleman, who is a member of an agricultural tribe and who is at the same time an expert in the subject with which this Committee will deal, will bear in mind the interests of his own class.

THE HONOURABLE MR. YAMIN KHAN: Sir, I give my hearty support to the Resolution moved by my Honourable friend Sardar Jogendra Singh. I personally think it not proper to discuss personalities which have been brought into the House in this matter to-day. I would refrain from passing any remarks about the capacity of any particular member of the Committee which is sitting on the Taxation Committee. With due deference to the members who form that Committee and to the Government servants who have acquired experience in the matter of revenue and agriculture, I differ from my Honourable friend Mr. McWatters in this respect. I have got the greatest regard for Government servants who have acquired great experience in this respect. But at the same time they have got one particular view point. They see from a different angle of vision than that of the producer himself. The policy of the Government has been challenged repeatedly in the local Councils in the different Provinces. In my own Province, Sir, last time when the Budget for settlement was presented to the Council, the Council by a huge majority rejected that Budget. They demanded that there should be a permanent revenue settlement in those Provinces. Sir, what is the position of the agriculturist now and what is the condition of land? We have to see to that. It is not a question how much land is producing at present. We all know that land has reached its maximum capacity and is not yielding an increasing return but is now yielding a decreasing return. Of course, when the limit has been reached, that is the proper time to consider the question properly and thoroughly, not from the view point of the person who wants to get the most from the land, but from the view point of the persons who are going to suffer by having this continuous decreasing returns from the land. Sir, as the representative of a constituency which is at present mostly a constituency of zamindars, and being myself a zamindar having to deal with this question every day, I know perfectly well that the difficulties which are arising in the financial condition of the zamindars are very acute and the producers are suffering a great deal. It is not right to say, as my Honourable friend Mr. McWatters says, that the agriculturists are not paying as much as other people. From whose pocket really does that money come ultimately? Ultimately the money comes in every respect from the pockets of the consumers. Who are the consumers? This big population are the consumers and not the

[Mr. Yamin Khan.]

people who are running a few mills in the big cities. Every time, Sir, we have seen that whenever a question arises that a little increment be made on the cotton excise duty or anything of that kind, where there is a rise of say one pice in the rupee, we find a huge body raising loud voices in protest and saying that the pockets of the consumers will be affected, and why affect the poor people, and so on. But in this question the poor producer who is also a consumer of most of the articles which are produced has to pay ; and we have to see to his pocket. We have to see under what conditions he is producing the articles which are consumed by himself and others as well. For instance this Committee may go and inquire about the cotton mills but unless you know how the cotton mills may be affected and unless we know in what conditions the men are producing the cotton, we cannot know anything about it. So it is necessary and we must recommend to the Government that there should be a person who is properly acquainted with these problems and with the conditions which prevail at this time. Unless that is done it will be only a one-sided view which will be represented to the country. It is no use people coming here to give evidence before the Taxation Committee unless we have on the Committee a man who knows the real conditions under which these articles are produced and who would be sympathetic and a person who could write a report which would really be useful to the Government. Sir, it has always been the practice of the Government, whenever a Committee has been appointed, to have some representative of the persons who are going to be affected by the report of that Committee. In this respect of course we may know that there are persons who understand these questions, but a representative of the people who are going to be affected by the report and by the ultimate findings of the Committee—such a person is not present. What will be the result ? We shall have all the zamindars and tenants saying “ This is the report of a committee which did not understand our situation, which did not know under what conditions we are labouring. Every time the settlement comes over our heads and we have to pay double the revenue that is demanded.” And what is happening every time ? The settlement comes to a place, a zamindar purchases land at Rs. 400. He invests his capital in purchasing the land. Now the next settlement comes and instead of a rupee he has to pay Rs. 1-8-0 and so this land which he purchased for Rs. 400 now becomes not worth Rs. 300 because he has to pay out of his income to the Government in the shape of land revenue which he would not have had to pay if the settlement had not come. The ultimate result is he increases his rent on the tenant. The poor tenant has to pay, and this increased rent has to go towards the cost of production. The cost of production is increasing in every matter and the result is the prices of all these commodities are going up and up every day. I have heard many times that the zamindars cannot produce wheat under Rs. 4 per maund. It is not paying. What will be the result ? If the prices go down normally, the tenant will not be willing to have the land under those conditions and with that revenue which they have to pay at present. This is a very serious problem because 80 per cent. of the population in India is engaged in this labour in agriculture. Therefore, I think, Sir, this is a right and just demand which my Honourable friend has put before the House and that it should be accepted—that is, to have on this Committee at least one member who knows these difficult problems.

This is nothing. It need not alter the construction of the present Committee ; it will not mean anything else. It will not involve any such heavy expenditure that the Government cannot accept. We want one member added to the personnel who will know these things and advise properly. I do not see why the Government should ask the Mover in such a matter to withdraw his Resolution and why they should not accept this little demand which is put to them by my Honourable friend, so I give my wholehearted support to this Resolution.

THE HONOURABLE MR. R. P. KARANDIKAR (Bombay Non-Muhamadan) : Sir, I have great pleasure in supporting the Resolution that has been placed before this House, and not in the words of despair addressed by my friend the Honourable the Nawab Sahib, who addressed those words of despair on the proposal of this Resolution. That was not so much directed at the Mover of the Resolution as to bring home to Honourable Members of this House the necessity of looking more closely into this question. When the Resolution speaks of a representative, I would not restrict it only to one representative as the gentlemen who preceded me wanted to do. Having regard to the larger purpose and that all over India 80 or 85 per cent. of the people are agriculturists, I really feel that no Committee that is to move about obtaining information and making their results acceptable can afford to ignore the interests of the agriculturists. I therefore appeal to this House, in spite of what may be said with reference to the qualifications of the members who are already on the Committee, and I do not mean to say that we are going to scan the qualifications of those members—we have no right to, nor have we the means to nor do we propose to do that,—we trust them. What this Resolution wants is that its functions might be enlarged very substantially if this Committee had on it representatives of all interests possible.

I have no hesitation in supporting the proposition.

THE HONOURABLE RAJA SIR RAMPAL SINGH (United Provinces Central : Non-Muhamadan) : Sir, I rise to make a few observations on the Resolution that is before the House. At the outset I must confess that I have no great command over the language in which these discussions are carried on and so I shall not be able to give full expression to the feelings which are revolving in my heart. Sir, I fully endorse what has been expressed by my friend on

1 P.M. my left that gradually a feeling of despair is coming over the minds of the agriculturists ; and the reason is that on the one side Government seem to be indifferent to their interests and on the other side some people think that agriculturists have no claim on a democracy. No doubt we do receive lip sympathy from the Government officials now and then ; but when our real interests are involved we see that we are generally forsaken. I am not very much acquainted with the qualifications of the members of the Committee that has been appointed, but as far as I can find out none of them really knows where the shoe pinches. It is in my opinion extremely necessary that those who suffer from the present system of land revenue assessment should have a representative on the Committee because he will be able to represent the real grievances of the agriculturists. My friend, the Honourable the Leader of the House has said that he himself is a zamindar and has great sympathy with zamindari interests ; but he has pleaded that there are one or two members on the Committee who will be able to represent fully the zamindari interests.

[Raja Sir Rampal Singh.]

Well, Sir, at present he is on the Treasury Benches ; I am sure if he had been on this side of the House he would have very gladly supported this Resolution, and not only supported this Resolution but fought with the Government for not having allowed one representative of the zamindars and agriculturists to sit on this Committee. With these words, I wholeheartedly extend my support to the Resolution that has been moved by my Honourable friend Sardar Jogendra Singh.

THE HONOURABLE SIR ARTHUR FROOM (Bombay Chamber of Commerce): Sir, I support this Resolution. But I only propose to say a few words in connection with it. I preface my remarks however, by begging to differ with the previous speaker, my Honourable friend, Raja Sir Rampal Singh, when he said that he spoke our language with considerable difficulty. I think he speaks and expresses himself in the language of this Council exceedingly well.

Sir, I support this Resolution from the point of view of the agriculturist and from their point of view that they feel they have a distinct grievance. I do not always support people who air grievances, but on this occasion I think the grievances should be recognised as real ; and I wish that when this matter was discussed sometime ago the Finance Member had thought fit to adopt the suggestion then. Even now it is not too late to agree to this Resolution and thereby to allow the agriculturists of this country to feel that their interests are well considered by the Government. The appointment of a representative of agriculture on the Taxation Committee does not at once mean a reduction in the water-rate or the land tax ; but there will be a feeling amongst the great proportion of the population of this country—and I would add the loyal proportion of the population of this country—that they have had some one to look after their interests in all matters on which the Committee is invited to give an opinion.

THE HONOURABLE DR. DWARKANATH MITTER (West Bengal : Non-Muhammadian): Sir, I see a general feeling among the Members in this Council that there should be a representative of the agriculturists in this Taxation Committee. It has been said and generally said from high places by the Government that the agriculturists are the real people of this country ; if I remember aright, Lord Curzon when he was Viceroy of India said that the agriculturists are the toiling and voiceless millions who constitute the real people of India. That being so, Sir, I feel that the feeling round me is a feeling which cannot be disregarded and which must be respected. It is true that in the personnel of the Committee there is from my Province the Maharaja of Burdwan who, although he is a landlord, has at any rate been a Member for five years of the Governor's Executive Council and as Revenue Member undoubtedly has some experience in matters of taxation. I also find Dr. Paranjpye, a distinguished University man, who was also the Revenue Member of the Bombay Executive Council and is also one of the members of the Committee (*The Honourable Mr. G. S. Khaparde*: "He was the Education Minister, not the Revenue Member.") I am told by the Honourable the Leader of the House that Dr. Hyder who is a professor of political economy in the Aligarh College is a person who is fit to be on a committee with regard

to taxation inquiry. I find that Mr. McWatters is not willing to accept this Resolution ; but may I suggest to him a middle course which may be acceptable to him, that if the personnel has already been constituted and if there is nothing in the terms of reference to limit it, that it is possible for the Government to co-opt a member of this description, who will be a representative of the agriculturist class when they proceed to this inquiry ? Even if the terms of reference do limit the members of the Committee and prevent them from co-opting such a member, the terms might be expanded and the Government might meet the wishes of the House so far as to co-opt a member of the agriculturists class so that the agriculturists who are the real people of the country might be represented on it. I therefore appeal to the Honourable Mr. McWatters to see that the wishes of this House are respected in this behalf.

THE HONOURABLE MR. J. W. A. BELL (Bengal Chamber of Commerce) : Sir, I did not propose to speak on this Resolution at all ; but I have been very much impressed by the arguments put forward by my Honourable friends on my left. They seem to me to have made an appeal which is so strong that it can hardly be resisted, reasonably, by Government. I have always been struck in this House by the splendid loyalty of the representatives of the agricultural interests, and I think that they are deserving of recognition which, in this case, they have not received. There seems to have been some difficulty put forward, I think, by my Honourable friend, Mr. McWatters, to having one representative to represent the interests of every Province. But I do not think that the Resolution need be confined to one representative. If it be felt that agriculture is of sufficient importance, more representatives than one might be appointed in order that all the different Provinces, if their differences be so very great—may be represented. I strongly support the Resolution moved by my Honourable friend.

THE HONOURABLE MR. A. C. MCWATTERS (Finance Secretary) : Sir, I admit that I have been extremely impressed by the unanimity of opinion among non-official Members in this House on this question, and I may say that, in view of this unanimity of opinion, I do not propose to press further the Government objection to this Resolution.

THE HONOURABLE COLONEL NAWAB SIR UMAR HAYAT KHAN : Thank you.

THE HONOURABLE SIR DINSHAW WACHA (Bombay : Nominated Non-official) : Sir, I would like to say only one word. I entirely agree with what has fallen from my Honourable friend Dr. Dwarkanath Mitter. It would be the best thing to have members co-opted from the different Provinces as the Committee would find while going round the country that agricultural conditions vary. So that if a competent member might be co-opted in each Province this would give great and general satisfaction.

THE HONOURABLE DR. MIAN SIR MUHAMMAD SHAFI : Might I, Sir, with your permission say this much on behalf of the Government, that, in so far as the method of representation is concerned,—whether it should be as suggested by my Honourable friend, Dr. Mitter, that the representative of the agricultural communities in each Province could be co-opted to this Committee

[Dr. Mian Sir Muhammad Shafi]

or whether a representative of agriculture should be added to the Committee that is a matter to which the Government will give its best consideration.

THE HONOURABLE SARDAR JOGENDRA SINGH : I rise, Sir, to sincerely thank the House for the support that it has given to this Resolution. It has once more demonstrated that in all problems that affect the country the House has a sane and sensible view and gives its support to all things that are good and true.

Regarding the appointment of a member to the Committee, I think the Government would be well advised to appoint one member at least to this Committee, and then co-opt, if necessary, as the Committee goes round to the various Provinces. The problem of taxation is a great problem, Sir, and the question of taxation should not be lightly treated or treated in haste. I am sure the House will agree with me that, even if the inquiry takes a longer time and causes a little more expenditure, the House should not grudge it, but should insist on the whole question being thoroughly sifted, so that the basis of taxation might be placed on a firm foundation, equitable in all respects. It only remains for me to thank the Government for accepting this Resolution and showing that the Government realise their responsibility to the large population that they represent.

THE HONOURABLE THE PRESIDENT : Do I understand that the Honourable Member, in view of the Government assurance, asks leave to withdraw his Resolution ?

THE HONOURABLE SARDAR JOGENDRA SINGH : My Resolution has been accepted, Sir.

THE HONOURABLE THE PRESIDENT : Does the Honourable Member in charge wish to reply ?

THE HONOURABLE MR. A. C. McWATERS : No, Sir, I am not opposing the Resolution.

THE HONOURABLE THE PRESIDENT : Resolution moved :

" That this Council recommends to the Governor General in Council that a representative of the producers may be appointed on the proposed Committee which is to inquire regarding taxation."

The question is that this Resolution be accepted.

The motion was adopted.

The Council then adjourned till Eleven of the Clock on Friday, the 19th September, 1924.

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