

17th March 1928

THE  
**LEGISLATIVE ASSEMBLY DEBATES**

(Official Report)

Volume II

*(8th March to 27th March, 1928)*

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**SECOND SESSION**

OF THE

**THIRD LEGISLATIVE ASSEMBLY, 1928**



DELHI  
GOVERNMENT OF INDIA PRESS  
1928

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# LEGISLATIVE ASSEMBLY.

Saturday, 17th March, 1928.

The Assembly met in the Assembly Chamber of the Council House at Eleven of the Clock, Mr. President in the Chair.

## QUESTIONS AND ANSWERS.

### REPRESENTATION OF MUSLIMS IN THE CENTRAL PRINTING OFFICE.

437. **\*Mr. Abdul Haya:** (a) With reference to the Honourable Sir Bhupendra Nath Mitra's reply to my starred question No. 972 of 13th September, 1927, will Government please state whether the remaining appointments have since been filled up?

(b) If so, how many of them have been offered to Hindus, Muslims and Christians separately?

(c) Is there no suitable Muslim available outside or inside the Department for the post of Superintendent?

**The Honourable Sir Bhupendra Nath Mitra:** (a) No posts have been filled up since September 1927. Those referred to by the Honourable Member were filled up before that date by men already serving in the Central Printing Office

(b) Does not arise.

(c) There was no suitable Muslim available when the post of Superintendent was filled up.

### REPRESENTATION OF MUSLIMS IN THE OFFICE OF THE DIRECTOR-GENERAL OF POSTS AND TELEGRAPHS.

438. **\*Mr. Abdul Haya:** (a) With reference to the Honourable Sir Bhupendra Nath Mitra's reply to my starred question No. 971, dated 13th September, 1927, will Government please state what further steps have since been taken to make the representation of Muslims adequate in this office?

(b) Is it a fact that there is no Muslim in gazetted appointments in this office?

**The Honourable Sir Bhupendra Nath Mitra:** (a) A copy of the letter issued by the Director General on the subject of recruitment to clerical establishments is being supplied to the Honourable Member. These orders apply also to the office of the Director General.

(b) Yes.

### REPRESENTATION OF MUSLIMS IN THE OFFICE OF THE CONTROLLER, PRINTING, STATIONERY AND STAMPS.

439. **\*Mr. Abdul Haya:** With reference to the Honourable Sir Bhupendra Nath Mitra's reply to my starred question No. 973, dated 13th September,

1927, will Government please state whether any Muslim has since been appointed in the office of the Controller, Printing, Stationery and Stamps? If so, how many and in what grade?

**The Honourable Sir Bhupendra Nath Mitra:** No. There has been no further vacancy in the office and consequently no fresh recruitment.

**GRADATION LIST OF THE CLERICAL ESTABLISHMENT OF THE GOVERNMENT OF INDIA PRESS, DELHI.**

440. **\*Mr. Abdul Haya:** (a) With reference to the reply given by the Honourable Sir Bhupendra Nath Mitra to my starred question No. 974, dated 13th September, 1927, will Government please state:

- (i) What is the total number of posts in the clerical establishment of the Government of India Press, Delhi,
- (ii) Whether there is any printed gradation list of the Press establishment showing the information asked for in clause (i) of my question referred to above?

(b) If the answer to (ii) above is in the affirmative, will Government please lay it on the table?

(c) If the answer is in the negative, will Government please state why, like other Government offices, a gradation list is not maintained in the Press?

(d) How many days' labour of one clerk is required for preparing the required list?

(e) How many posts of clerks, both temporary and permanent, were filled up in this Press in 1927 and how many of them were given to Muslims?

**The Honourable Sir Bhupendra Nath Mitra:** (a) (i) 38.

(ii) No.

(b) Does not arise.

(c) It has so far not been considered necessary to print a gradation list.

(d) It is not possible to estimate the time it would take, as many records would have to be examined.

(e) Three posts of assistants and three of clerks. No Muslims were appointed to any of the appointments of the former class for the reasons given in part (d) of the reply to the Honourable Member's question No. 975 on the 13th September 1927. Of the latter, one was given to a Muslim.

**DISCONTENT AMONG THE MUSLIM EMPLOYEES OF THE GOVERNMENT OF INDIA PRESS, DELHI.**

441. **\*Mr. Abdul Haya:** With reference to the Honourable Sir Bhupendra Nath Mitra's reply to my starred question No. 975, dated 13th September, 1927, will Government please furnish the following further information:

- (a) Whether the services of the employees of different Government Presses are not liable to inter-departmental transfers?



- (b) If the answer is in the affirmative, whether it is not possible to transfer an eligible Muslim from any other Government Press to the Government of India Press, Delhi, in one of the posts in the higher scales, viz., Assistant Manager, Head Assistant and Accountant?
- (c) What are the qualifications of the four non-Muslims appointed in the scale of Rs. 80 to Rs. 140?
- (d) Whether no Muslim candidate from outside possessed the same qualifications as those possessed by the four non-Muslims?
- (e) Whether any suitable Muslim was not available from any other Government Press to discharge the duties of any of those four posts satisfactorily?

**The Honourable Sir Bhupendra Nath Mitra:** (a) Yes, when in the interest of the service.

(b) Qualified men from other Presses were considered at the time the appointments were made.

(c) One B. Com., two B.A.'s and one with special qualification as a computer.

(d) The Honourable Member is referred to the reply given by me to part (d) of his question No. 975 on the 13th September 1927.

(e) Although the posts were widely advertised no application was received from a Muslim employed in other Government Presses.

#### MUSLIM READERS IN THE GOVERNMENT OF INDIA PRESS, DELHI.

442. \***Mr. Abdul Hays:** Will Government please furnish a statement showing the total number of posts of readers sanctioned for the Government Press, Delhi, and how many of them are occupied by Muslims?

**The Honourable Sir Bhupendra Nath Mitra:** There are 23 posts of readers out of which 4 are held by Muslims.

#### ADEQUATE REPRESENTATION OF MUSLIMS IN THE INDIAN STORES DEPARTMENT.

443. \***Mr. Abdul Hays:** With reference to the Honourable Sir Bhupendra Nath Mitra's reply to my question No. 999 of 13th September, 1927, will Government please state:

- (a) Whether any subsequent appointments have been made in the gazetted posts in the Indian Stores Department? If so, whether any Muslim has been taken?
- (b) Whether the claims of Muslims are being duly considered in further recruitment of subordinates and clerks in this Department?

**The Honourable Sir Bhupendra Nath Mitra:** (a) Five officers have been selected in India for gazetted posts in the Indian Stores Department since the Honourable Member's starred question No. 999 was answered in September last. None of these is a Muslim. Four of the officers were selected through the Public Service Commission and the fifth had been specially

trained in Metallurgy in England with the help of a Government scholarship.

(b) Yes.

#### REPRESENTATION OF MUSLIMS IN THE NORTH WESTERN RAILWAY.

444. \***Mr. Abdul Haya:** (a) With reference to Mr. A. A. L. Parsons' reply to my starred question 1002 of 13th September, 1927, are Government prepared to collect and furnish the required information now in the public interest? If not, why not?

(b) How many Controllers and Assistant Controllers of Stores are there on the North Western Railway and how many of them are Muslims?

(c) Is it a fact that the appointment of Controllers and Assistant Controllers are made by nomination?

(d) If so, what steps have been taken by the Government to ensure that Muslims get their proper share in this branch of the service?

(e) How many Assistant Engineers, Head Clerks of Divisional Offices and Establishment Clerks are there on the North Western Railway and how many of them are Muslims?

(f) Have Government taken steps to recruit Muslims for these important posts of Head Clerks and Establishment Clerks?

**Mr. A. A. L. Parsons:** (a) I regret that it is not considered in the public interest to give the details relating to the communal composition of individual clerical offices or posts, for which the Honourable Member asked in his previous question.

(b) There is one Controller, and four Assistant Controllers of Stores on the North Western Railway. None of them are Muslims.

(c) and (d). Direct recruitment to the superior Stores Department has been discontinued, and recruits are now obtained by the transfer of suitable officers from the Civil and Mechanical Engineering Departments. Muslims in these Departments, if found suitable, have an equal chance of appointment.

(e) The information as regards Assistant Engineers is contained in the classified list of State Railway establishment, a copy of which is in the Library. No information is available as regards the subordinate personnel.

(f) The policy of Government with regard to the representation of minority communities has been communicated to the North Western Railway administration, and Government have no reason to believe that it is not being carried out.

**Nawab Sir Sahibzada Abdul Qaiyum:** Will the Honourable Member kindly explain what he means by the term "suitable candidates"?

**Mr. A. A. L. Parsons:** By the term "suitable candidates" is meant those candidates who are able to perform the duties of the posts to which they might be appointed.

**Nawab Sir Sahibzada Abdul Qaiyum:** May I know what educational or University qualifications constitute that suitability?

**Mr. A. A. L. Parsons:** As I explained in my answer to the question, we take recruits for the superior Stores Department now from officers who are already in the Civil and Mechanical Engineering Departments. If

their work in those departments shows that they are suitable for the Stores Department, they are, when vacancies occur, given a chance of transfer to the Stores Department.

**Maulvi Muhammad Yakub:** Will the Government be pleased to inquire whether the communiqué issued about the representation of minority communities in the services has actually been carried into effect?

**Mr. A. A. L. Parsons:** I do not think a separate inquiry is necessary. We obtain, as the Honourable Member is probably aware, detailed statistics of communal representation not in individual offices but on Railways as a whole every year, and from those statistics it is possible to judge whether Railways are giving effect to the policy of Government or not.

**Maulvi Muhammad Yakub:** Judging from the statement which was made on the floor of this House by Colonel Gidney the other day that out of thousands of vacancies that occur, only a very few are given to the Mussalmans, has not a sufficient case been made out for making an inquiry in this direction?

**Mr. A. A. L. Parsons:** I do not think so, Sir.

**Nawab Sir Sahibzada Abdul Qaiyum:** May I ask, Sir, if the numerous questions put in this House from day to day have had any effect on improving the position of Mussalmans in the Services? If not, will Government kindly take steps to meet the situation so that we may be spared the necessity of putting these questions and undergoing worries.

**Mr. K. Ahmed:** In view of the fact that on the Eastern Bengal Railway some of the officers who are responsible for appointing these clerks in the railway service are under prosecution for taking bribes—may I tell the Honourable Member that thousands of rupees have been misappropriated from the salary of these clerks.

**Mr. President:** Order, order. Questions are intended for seeking information and not for giving it.

DEPARTMENTAL PROMOTIONS IN THE MINISTERIAL SERVICE OF THE  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT, ETC.

445. **\*Mr. Abdul Hays:** (a) With reference to the last portion of the Honourable the Finance Member's reply to my starred questions Nos. 993-998, dated the 13th September, 1927, are Government now prepared to furnish the particulars with regard to appointments made by direct recruitment? If not, when can this information be furnished?

(b) Are such statistics collected by the Finance Department, and if so, what is the trouble in laying them on the table?

(c) Will the Honourable the Finance Member kindly state the measures which the Government of India have adopted to satisfy themselves that the claims of the Muslim community in the ministerial service of the Indian Audit and Accounts Department (Civil and Military) are not ignored in making departmental promotions?

(d) Are the promotions from lower to higher grades or scales of pay subject to passing the departmental examinations not treated as fresh recruitment for the purpose of the Government instructions issued in February, 1926? If not, why?

(e) Are Government prepared to furnish now the necessary information regarding the total number of promotions given from lower to upper grades up to 31st December, 1927, as asked for in my question No. 933 (d) of 13th September, 1927?

(f) If the information is not readily available, will the Honourable the Finance Member kindly state the approximate number of posts filled in by promotions and the approximate number of them given to Muslims?

(g) Will the Honourable the Finance Member furnish now the information asked for in my question No. 996 (b) of 13th September, 1927?

(h) Have Government ever made any official enquiry regarding the matter referred to in my question No. 997 of 13th September, 1927? If not, whether Government are prepared to make such enquiry now?

**The Honourable Sir Basil Blckett:** (a) and (b). In my reply given on the 13th September 1927 I indicated that the Government then considered it premature to collect statistics until the instructions to which my Honourable friend had referred had been in operation a little longer. The Government of India now think that the time has come when information may usefully be collected, and they will arrange for this so that the statistics may be reviewed and available for publication by next autumn.

(c) As I stated in my reply given on the 13th September 1927, departmental promotions must always be regulated by considerations of seniority and merit. Necessarily therefore the Government of India do not propose to take steps to ensure that communal considerations should enter into the matter.

(d) The answer is in the negative. There is no reason why promotions of certain kinds should be treated as direct recruitment.

(e), (f) and (g). As stated in my reply of the 13th September 1927, no useful purpose would be served by collecting the detailed information asked for by the Honourable Member regarding the appointments made by promotion, since the instructions of February 1926 do not apply to promotions.

(h) The answer is in the negative. If the Honourable Member will communicate to me the facts of any concrete case (and I hope that he and other Members will assist the Government by freely bringing to their notice any cases of the kind indicated) I shall be glad to consider them.

#### **MONEY DUE TO THE MUSSALMANS OF DELHI ON ACCOUNT OF COMPENSATION FOR THE ACQUISITION OF CERTAIN PROPERTY.**

446. **\*Maulvi Muhammad Yakub:** (a) Is it a fact that a sum of Rs. 19,000 or more was deposited with the District Judge of Delhi on account of compensation for some buildings due to the Mussalmans of Delhi?

(b) Is it also a fact that the amount mentioned above was not claimed by any Musalman?

(c) Will the Government be pleased to state if they are willing to hand over that money to the managing body of the Anglo-Arabic College at Delhi?

**The Honourable Mr. J. Crerar:** (a) Yes. The exact sum is Rs. 29,612-8-8.

(b) The amount has never been claimed by any individual, but certain bodies have from time to time tried to obtain payment from it for general purposes affecting the Muhammadan community.

(c) Government will be glad to consider any scheme of the kind.

UNSTARRED QUESTION AND ANSWER.

MOVE OF THE GOVERNMENT OF INDIA TO SIMLA.

400. **Mr. C. S. Ranga Iyer:** (a) Has the attention of the Government been drawn to an article in the *Pioneer* of March 4th, under the heading "Government's move to Simla"?

(b) Is it a fact that the Government of India will stay down in New Delhi till April 15th of this year?

(c) Do the Government propose to observe this as a precedent henceforward? If not, why not?

(d) Is it a fact that one of the difficulties is that most of the residential bungalows are not suitable for occupation in the warm weather? Are there other difficulties? If so, what are they?

(e) Do the Government contemplate to reduce the number of officials, officers and departments migrating to Simla? If not, why not? If yes, what is the nature of the reduction in migration contemplated?

**The Honourable Mr. J. Crerar:** (a) I have seen the article in question.

(b) The offices of the Government of India will close in Delhi on the 14th April this year.

(c) The question of extending the present duration of the Government of India's stay in New Delhi as a permanent measure is under consideration.

(d) Most of the dwelling houses have been designed for occupation all the year round and a very large number of the houses are actually occupied throughout the year.

(e) Government have already effected a substantial reduction in the number of their officers and clerks who used to move to Simla before. I would refer the Honourable Member to the answer given by me on the 15th February 1928 to Mr. Kelkar's unstarred question No. 93.

THE INDIAN FINANCE BILL—contd.

**Mr. Mukhtar Singh** (Meerut Division: Non-Muhammadan Rural): Sir, yesterday when I was developing the argument that an iniquitous distinction exists between the members of a Hindu joint family and the members of other families who also live joint but who happen to belong to other faiths than Hindus, the Assembly adjourned till to-day. I shall try to make my argument clear by giving you a few instances. Suppose there are five gentlemen who are coparceners of a Hindu joint family living

[Mr. Mukhtar Singh.]

together. All the five are employed in the Railway Department, one at Calcutta, the second at Bombay, the third at Lahore, the fourth at Meerut, and the fifth at Delhi. Each of them draws Rs. 35 a month. None of them, if separately taken, will be asked to pay income-tax as the income of each member falls short of Rs. 2,000. But when the income of all the five members is taken together, it comes to more than Rs. 2,000, and the family has to pay income-tax. Do you consider that a member of a Hindu joint family getting a salary of Rs. 35 a month should be taxed? If you take the extreme case of only two members of a Hindu joint family living together you will have to levy a tax on the members of the undivided family, though the income of each does not exceed Rs. 80 a month. It is not seldom, Sir, that the members of a joint Hindu family on account of the nature of the business by which they earn their livelihood have to live at different places and incur expenditure for food and lodging separately. The family is rightly speaking a separated family, but it is not an undivided family. In that case the amount of Rs. 80 a month in the extreme case that I have quoted above will not be sufficient to support the family of each of the members separately, and it will be quite unjust and unfair to tax such a family. Though technically speaking as the joint property derived from the ancestors may be joint, or the savings, if any, may be joint, but the expenditure incurred by each member being separate the family is very hard hit. The injustice of the measure is self-evident where the members of the family had to live at different places on account of Government or private service, or on account of doing business at different places. Do you consider it to be fair and just that the two brothers earning Rs. 80 each living in reality separate from the other on account of the employment in service or business but being a member of a Hindu joint family should pay an income-tax on their joint income? But it will be unreasonable to suppose that a Hindu joint family always consists of two members only. If the number of members be increased to three, the income of each earning member will be reduced to Rs. 58 only. If they are four, to Rs. 43 only, and if there are five it will be reduced to Rs. 34 only. We know of families in which the number of members of a Hindu joint family exceed even a dozen. Conceive the case of such a big family, and the absurdity of the principle of levying an income-tax will be apparent as in that case the income of each earning member will be as low as Rs. 15 a month, or 8 annas a day. To give you another case, Sir, suppose there is a father who is employed in Government employ getting Rs. 150 a month. He pays no income-tax. Mind you, Sir, that in this system of Government for an Indian to get a post carrying an emolument of Rs. 150 a month is a rarity, and this amount is reached after a service of 20 years' hard labour by an ordinary employee. Suppose, Sir, he has got a grown up son, whom he has succeeded by the help of daily knocking at the door of his superiors to secure a job of Rs. 25 a month at a place far distant from the one where he is himself living. As soon as the son gets this prize post of Rs. 25 a month, the income-tax officer comes to the father and demands the income-tax. These few instances that I have given are not rare and imaginary, but even worse cases than these are of daily occurrence. If you have decided that the Hindu joint family in these days of civilisation must go, then pass a law and do not recognise the Hindu joint family at all. But when your highest authority has pronounced that the presumption in the case of Hindus is that they are the members of a

Hindu joint family then treat them fairly and do not penalise them for the sins—if you call it a sin—of their ancestors who established this beautiful system of Hindu joint family.

Sir, when you come to the actual practice we know that every Hindu family, though separate, is taken to be a joint Hindu family, and the income-tax officers are very reluctant to recognise any Hindu to be a member of a divided Hindu family. This in practice works very hard. Though in the eyes of the law a mere intention to separate amounts to separation, for the purposes of income-tax even the actual separation is not recognised. Besides this, the incomes of Hindu ladies derived from their *stridhan* is also included in the total income of the Hindu joint family, though it can hardly be legally justified. Taking all these facts together the Hindus are not justly treated for the purposes of income-tax.

If I be fortunate enough to carry my amendment, even then the Hindu undivided family will have a cause of complaint. The scale of tax in the family will still be on a higher scale than the one at which the members of other families are charged. To give an instance, suppose there are 5 members of a Hindu undivided family, each earning Rs. 3,000 a month, the family is taxed on the total income of Rs. 5,000 an income-tax at the rate of 9 pies in the rupee, while if they would have been members of other faiths they would have paid at the rate of five pies in the rupee.

In the case of the super-tax, Sir, as I pointed out yesterday, the principle has been recognised, and while a company or an individual is taxed at the income of Rs. 50,000, the Hindu joint family is taxed only when the income is Rs. 75,000, i.e., a concession of 50 per cent. is given to the Hindu joint family. By that proportion too you cannot equitably tax the income of a joint Hindu family if it is less than Rs. 3,000 a year. But you must remember that the case of a family paying a super-tax is the case of a very rich Hindu family. They can afford to pay a large amount of income-tax, but in the case of an ordinary tax the rule works very hard. This is why, Sir, I have asked the House to raise it to Rs. 5,000.

Last year I moved an amendment to omit the words "Hindu undivided family" from Part I. The consequence of that amendment was that the Hindus are treated just as the members of other faiths are treated. But the Honourable the Finance Member without giving any arguments simply stated that it will cost the Government 90 lakhs of rupees and the motion was negatived. If the Honourable the Finance Member would have shown why a Hindu is to be penalised simply because he happens to belong to a certain faith, would have tried to meet his argument. The point is not as to what will be the cost of a certain proposal, but the point is whether the enactment that you are making is a fair and equitable one. Does it or does it not work hard on the assessee? I have this time, Sir, modified my proposal and have left the case of all the Hindu undivided families intact which are earning more than Rs. 5,000 a year. My proposal thus will not cost Rs. 90 lakhs now but only a small sum to the Exchequer. But even if the cost be 90 lakhs of rupees, and if I have made out a good case, the House should vote for my amendment.

[Mr. Mukhtar Singh.]

It is my misfortune, Sir, that there are no statistics to show as to the average number of members in a joint Hindu family; else I would have shown by calculation that the amount of monthly income that a member of a Hindu joint family is getting is very very small and the family is hardly able to pay an income-tax on that income.

If the income-tax would have been levied on the income of all the members of any faith or creed living joint my objection would not have been tenable. But when such families of other faiths are not taxed and rightly too on the joint income, why should a distinction be made in the case of a joint Hindu family?

I hope, Sir, I have tried to show the reasonableness of my amendment and the Government will be pleased to accept it.

**Pandit Thakur Das Bhargava** (Ambala Division: Non-Muhammadan): Sir, the present amendment and the other amendments on the paper really proceed from a desire to see uniformity of taxation enforced with regard to all sects and religious faiths. You will have seen, Sir, from these amendments that they proceed on one common basis, either enacting that the words "Hindu undivided family" be taken away from the list which appears in Schedule II, Part I-A., or that a different standard of income be established in regard to the joint and divided Hindu family or the words "total income" be defined in a different manner, so that the incidence of taxation may be uniform in regard to persons belonging to the different faiths. Now as I have submitted all these amendments proceed on two bases—(1) uniformity of taxation and (2) that the undivided Hindu family is not an economic unit of existence and thus is not a proper basis of taxation. As regards the first question I do not think there will be any person in this House who will dispute the proposition. Sir, our country, as is well known and much has always been made of the fact, is inhabited by persons of various faiths and races, and generally the only principle which is regarded as a panacea of the solution of all difficult questions which daunt us every day—one principle which emerges clear is—that in all matters of liability there must be uniformity. We have heard much of the differential treatment meted out to persons of different faiths and I do not think there is any Indian in this House who will dispute this proposition. I know there are some people who talk of historic backgrounds and some who talk of special aptitudes, but they only bring in these matters in respect of certain rights and certain opportunities. I have not found any members saying in this House that in regard to liability also there must be differential treatment. I maintain, Sir, that in regard to liabilities, rights or opportunities there must be uniformity all round if we are to nationalise the Government or any department of the Government. Now, Sir, when we were discussing the question of the cut on the Central Board of Revenue, an amendment was moved in this House by Mr. Arthur Moore, the House was committed to the principle of that amendment by passing that cut. That amendment related to the uniformity of taxation; so I take it so far as that question is concerned it will be admitted by every one in this House that this principle is one to which no objection can be taken. A question of this nature has reference to members of other faiths also and the members of



those faiths have been voicing their grievances in this House in the same way as I am submitting it from the Hindu standpoint. In this connection I would refer to the report of the Taxation Inquiry Committee and you will be pleased to see that on the question of levying probate duties they say at page 268, paragraph 361, as follows :

“The existing duties are very inequitable in their incidence. This is determined, as already pointed out, by race, religion or locality. The assets in India of Europeans, Eurasians, Armenians, Jews and persons of foreign domicile must pay duty whether there is a will or not, or whether any right is sought to be established in court or not. The estates of Parsis, whether there is a will or not, and the estates of Indian Christians, where there is a will, must pay duty wherever the estate be situated in India, though only when a right is sought to be established in the courts. The estates of Hindus, where there is a will made in, or relating to, immovable property situated in the Lower Provinces of Bengal or the cities of Bombay or Madras, must also pay duty, but again only when a right is sought to be established in courts. The estates of all Muhammadans who die testate or intestate, the estates of all Hindus and Indian Christians who die intestate, and the estates of all Hindus who die leaving wills not falling within the scope of the Hindu Wills Act need pay no duty, unless the parties themselves apply for, and obtain probate or letters of administration.”

Now, Sir, I have tried to show so far that the principle of the uniformity of taxation is one which has been accepted by this House and which nobody will dispute. That the present duties in regard to the undivided Hindu family are a great hardship and impose iniquitous obligations admits of no doubt as has been amply proved by the speech of my Honourable friend Mr. Mukhtar Singh, who has given instances. I need not repeat that part of the story.

The second question I wish to submit for the consideration of the House is whether the Hindu family as such is a proper basis for taxation. Now, Sir, when we were discussing the Reserve Bank Bill, the Leader of the House gave one argument to this effect—that in regard to the elected Members of this House since we have not been elected for the purpose of choosing Directors for the Reserve Bank therefore we have got no right to choose such Directors. Now, may I ask the Honourable the Leader of the House, was this institution of the undivided Hindu family inaugurated by our ancestors for the purpose of affording a proper basis for the taxation of the Government of India? This joint Hindu family is not an economic unit of existence. As I have submitted, it is a unit of social existence. So far as the other civil rights of the Hindus are concerned, I do not know of any law which gives the Hindu undivided family as such any specific rights or imposes any specific liabilities. Under the provisions of the Civil Procedure Code a firm can sue, but an undivided Hindu family as such cannot sue. I know of only one exception to this which had reference to the provisions of the Hindu Family Transactions Bill. The Honourable the Law Member wanted to impose that Bill upon this House but the objections proffered to that Bill proved to be fatal to it and I do not think that Bill will find favour with this House. That is the only exception that I know of. Leaving that consideration aside, I anticipate I will be met with another objection. It will be said that since the Hindu joint family is an entity which is akin to a corporation, therefore when you cannot predicate the income of a particular member that he is entitled to this portion or that portion, you cannot single out a portion of the income for the purpose of levying income-tax upon it. Now, so far as that part is concerned, I will meet that argument by another quotation from

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the Report of the Taxation Inquiry Committee. At page 275 in paragraph 374 this objection has been met in the Report, which says as follows:

"It is sometimes urged that inheritance taxation ought not to apply to the property of a Mitakshara joint family on the ground that, on the death of a coparcener belonging to such a family, there is no mutation or acquisition which gives occasion for the levy of a duty. But it cannot be denied that a member of a Mitakshara joint family possesses a beneficial interest in the properties of the family during his life-time, which he can sell or mortgage, and in some provinces, even dispose of by gift, and of which he can get a partition during his lifetime by suit, or effect severance by a mere unequivocal declaration communicated to the other members of intention to hold separately. This interest clearly passes on the death of the member, and is therefore a proper subject for a tax in the nature of a mutation duty. In the similar case in England, where property or an interest in property passes by survivorship it is valued for purposes both of estate duty and succession duty. Again, in the Bill to amend the Court-fees Act now before the Central Legislature, it is expressly provided that, if any member of a joint Hindu family governed by the Mitakshara law applies for probate or letters of administration in respect of the estate of a deceased member of the joint family, such estate shall not be deemed to be property held in trust, and the applicant shall pay a fee on the value of the share in the joint family property which the deceased would have received if a partition of the property had been made immediately before his death. In the opinion of the Committee, this provision is based on the correct principle that there is no objection to subjecting to duty property or an interest in property passing by survivorship on the death of a coparcener in just the same way as property or an interest in property passing by inheritance is so subjected."

Now, this is clear, that when the question of levying duty on an undivided Hindu family comes in, the Government accepts the principle as they accepted it in the Court-fees Bill which was before the Central Legislature at some time, that independently of the fact whether there is a partition or not in the Hindu undivided family, for the purpose of levying a court-fee that family will be taken as a partitioned family though there is no partition. Sir, it is an undoubted principle of Hindu law that a Hindu family cannot be disintegrated otherwise than by a partition and that death makes no difference so far as the status of the family is concerned. When for purposes of the Court-fees Bill, for the purpose of levying a duty on the undivided Hindu family you can choose to say good-bye to this principle, I fail to understand why for the purpose of the Income-tax Act you cannot accept the same principle. That, Sir, is so far as the legal question is concerned.

Now I come to a matter which is of common knowledge and which produces great complexities in practice. In practice when a person belonging to an undivided Hindu family or rather when a Hindu goes before an income-tax collector, then the first thing that he is asked is "Are you a member of an undivided Hindu family?" Before this question can be answered, I think even the best lawyers would have to scrutinise their law books before a good reply can be given. The state of the Hindu joint family before it is partitioned by metes and bounds is always in a state of flux. You cannot say whether the family is separated or not separated. As I have submitted, Sir, in practice, some members go to different places, adopt different professions, keep their own incomes to themselves and spend those incomes without contributing anything to the common family chest. The judicial pronouncements of the Privy Council and of all the High Courts in India to the effect that a member of an undivided Hindu joint family has the key of separation in his own hands has really made the position much better; at least from the point of view of the Hindu undivided families. I think that the position is much better than before. According to the latest pronouncement of the Judicial Committee of the Privy

Council, every Hindu can by mere expression of intention give a fatal blow to the undivided Hindu family of his; and it is always an apple of discord between the assessee and the income-tax officer whether a particular family is joint or not. Now, this very Session the House has placed a weapon in the hands of income-tax collectors which may prove very detrimental to the interests of the Hindu assesseees and in which large powers have been given to the income-tax collectors to decide by a departmental inquiry the question whether a Hindu family is joint or not. But we were assured by the Honourable the Leader of the House that the income-tax collectors will be bound by the law of the land; they will not be able to decide when there is an unequivocal expression of intention on behalf of any member of an undivided family that he has separated, that the whole family is joint. I take it that instructions in this particular will be issued by the Finance Member.

Anyhow when we look to the state of the undivided Hindu family in the whole of India, we must come to the conclusion that it is most difficult for any income-tax collector to decide or even for the members of the Hindu families to decide whether they continue divided or undivided. Now, Sir, I cannot say very confidently about the rest of India: but I can speak of the Punjab and the United Provinces with much greater confidence. In the Punjab, as far back as 1889, it was held by the Chief Court that the joint Hindu family does not exist as such in the Punjab. That ruling has been affirmed in 34 Punjab Record, 1919, and it can be confidently said that the abstract notion of the Hindu undivided family according to the Shastras has absolutely no realisation in the existence of the present Hindu families. This, Sir, is one side of the picture.

In those provinces which are governed by the Dayabhaga, this legal objection cannot have any force. By the very force of the law applicable to them, every Hindu who is a member of an undivided Hindu family has got a separate interest in his income and in the properties which are owned by the family, and there is absolutely no justification that a principle which is different from those which are applied to other than Hindus should be applied to a Hindu undivided family of that nature. When the state of the law is this and when so many attacks have been made against the Hindu undivided family by various forces, I do think that this fiscal provision should not be impressed into service to make another attack on that Hindu undivided family. I do not want that the Hindu undivided family should persist in its character as it is even now—I do not want that. But I consider that it is not the concern of any fiscal Act to penalise any particular religion or members of any particular faith.

Now, Sir, the progress from status to contract of which we read as students in the book called Ancient Law by Sir Henry Maine has had really wonderful effects in India, and one of the potent causes which has so far contributed to the disintegration of Hindu undivided families is the provision in the Income-tax Act, which sets a premium on separation.

Now, Sir, having established these two things for your consideration, namely, that the uniformity of taxation involves the principle which must be acceptable to everybody, and, secondly, that the position of the Hindu undivided family being what it is, I have only to submit that some means should be devised whereby this uniformity of incidence can be secured to the members of the undivided Hindu family. Now, three solutions are open to this House, and one of them is that the words "Hindu undivided

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family" may be deleted from this clause. An amendment to that effect was moved last year, but it could not be carried. As regards the present amendment before the House, it has got one merit in it, and that is, it is in the nature of a compromise. So far as the question of principle is concerned, I do submit that uniformity can only be secured if a member of an undivided Hindu family is regarded as an individual as all members of other faiths are regarded. But if that involves a change in the Income-tax Act or if that cannot be secured, it is an additional reason why this amendment should be accepted by this House and justice done to the Hindu community. I will say to the Hindu Members that this provision is in the nature of a disability upon all Hindu undivided families, and it is not a case of asking for special treatment. It is a case of securing uniformity, and from the national point of view this is a provision which should not be allowed to remain on the Statute-book of this country. All such iniquitous conditions are really dangerous from the national standpoint. To the non-Hindu Members I would only submit one word. We do not want any preferential treatment. We want the same thing which when they are affected they would want from this House. I do not ask for any special treatment, and I would beg of my friends to consider the question from the national standpoint and also from the point of view of justice. I would therefore appeal to the House to accept this small amendment, as it is difficult to amend the Income-tax Act, by a non-official Bill.

**Mr. M. S. Aney:** (Berar Representative): Sir, I should like to make only a few observations in support of the amendment of my friend Mr. Mukhtar Singh. The other day this House carried a cut which was moved by my friend Mr. Moore. That was to give support to the principle of uniformity of taxation. That cut was with reference to the income-tax itself. Now, if this House has accepted the necessity of recognising the principle of uniformity of taxation, then it is necessary to find out if there are any deformities in the Act itself from that point of view, and the particular iniquity to which the attention of the House is drawn by my friend Mr. Mukhtar Singh is in my opinion a clear case of the deformity of that kind. One of the principles on which a fiscal law should proceed or for the matter of that, any other law should proceed, is that it should treat all persons equally in the eye of the law. In the case of Hindu families we find that the very fact that he is a member of an undivided family makes him for the purpose of income-tax a different person from persons who belong to religions which do not happen to recognise the existence of joint families. It means that the law creates a disability purely on account of the particular social polity which a Hindu has to observe out of deference to the traditional status and position of the family of which he is a member. This sort of distinction which the Income-tax Act countenances goes, in my opinion, against the very principles on which the fiscal or penal laws of the country should be based. Every person for the purpose of taxation should be treated as a separate entity and his individual earning capacity should be the only criterion for assessing him. There should be only two kinds of persons in my opinion whose cases the income-tax law should take into account, one individual that is a natural person, and the other who may be called a statutory or artificial person such as corporations that come into existence for profit making. Now, the Hindu undivided family is a legacy which we inherit from time immemorial. It has certainly not come into

existence at any time as a corporation for the sake of making any profit. It had got its virtues, it has got its uses as well as its defects; and it has probably survived the period of its utility. That is a different question. But it will be conceded by all that the Hindu undivided family at any rate is not a corporation that has come into existence for the sake of profit making; on the other hand, if we look impartially at the facts as they are, we find that the Hindu undivided family is creating a good deal of difficulty in the economic progress of the society. So that is a corporation of which the income-tax authorities should have taken no account for the purpose of their assessment. And yet the law has treated it as a separate entity and the members of that corporation as somewhat different from members of the other faiths in the country for the purpose of assessment. There is no ostensible reason for this except one; and that is, that it gives some advantage to the Income-tax Department to assess the men at a higher rate at times or enable them to assess incomes which are not ordinarily liable to assessment. That is the only advantage which the Income-tax Department gets and that is why the Hindu undivided family has found a recognition in the Income-tax Act. The iniquity that is created will be obvious to all Members if they will look at the instance which I am going to quote. Suppose there is a family consisting of 4 or 5 brothers. One of them has an income of say 4 or 5 thousand rupees, while the other brothers who are living elsewhere have incomes less than one thousand rupees. All of them have got their separate families to maintain. The liability of the man who considers himself as one of the most fortunate members in such a Hindu family is, that not only has he to maintain his own family on his income of four or five thousand rupees but he has also to give some support to his other brothers who being less fortunately circumstanced are unable to maintain themselves. But for the purpose of income-tax, what is the position? Notwithstanding that he has to give something from his own income to his other brothers who are unfortunately circumstanced, he is called upon to take their income into his account and submit in his return the total amount for the purposes of assessment. He incurs a yearly liability to maintain his brothers and their families, and in addition to that, he has to incur a further liability in that he has to take their incomes also into his count which are very often otherwise unassessable and they are made part and parcel of his own income and he has to pay a tax upon the total amount. It thus creates a double inequity. Incomes below Rs. 1,000, on which other brothers are not able to live, become assessable because this one man who is theoretically a member of the Hindu undivided family has an income on which he has to pay income-tax. If he has got an income of Rs. 2,000 or Rs. 3,000, on account of that addition he has to pay at times income-tax on the total amount at a higher rate. This sort of difficulty is created. And I maintain there is absolutely no reason why the members of a Hindu undivided family should hereafter continue to remain under that disability.

The difficulty, which is generally put forth, is neither real nor insuperable. It is urged that it is impossible to say before any partition takes place what the exact income of any particular member is and that it will not be possible for the Income-tax Department to take any particular portion as the income of any particular individual and assess it. On that point, I may draw the attention of the Honourable Member to the particular passage which my friend Pandit Thakur Das Bhargava has just read

[Mr. M. S. Aney.]

out from the report of the Taxation Inquiry Committee. If they know that an undivided family consists of 5 brothers, they can certainly treat the income as divided among the five brothers for purposes of assessment and assess each brother in that way. That will at least to some extent minimise the present difficulty and hardship. But to take the whole income as coming out of one member and then to tax it is virtually to put a tax upon the earning member for whatever he does out of affection in the interests of other members who are less fortunately circumstanced. It is sheer injustice to the man who not only maintains his own family but who out of regard and out of his affection for the conception of a joint Hindu family is also prepared to give something out of his earnings towards the upkeep and maintenance of his brothers and other members. For these reasons I feel that it is necessary that the Hindu undivided family should be treated as suggested by my friend. As a matter of fact it should cease to be a separate assessee under the law as it is, but if the Government are not prepared to go to that length to-day, then they should at least come down to the position taken up by my friend Mr. Mukhtar Singh and in doing that, they will be only removing an inequality and deformity in the Act and making some effort to bring the Income-tax Act up to the principle of uniformity of taxation which this House accepted only a few days ago.

**The Honourable Sir Basil Blackett** (Finance Member): Sir, the amendment that is actually before the House is an amendment to make the minimum income on which a Hindu undivided family is to be taxed Rs. 5,000 in place of the normal minimum of Rs. 2,000. That is defended on the basis of the principle of uniformity of taxation. But as far as I can see, it is merely a proposal to introduce another special discrimination into the existing position. Indeed, when I hear Members from various parts of the House talk about uniformity of taxation, I notice that invariably what they mean is rather lesser taxation on the classes for which they are speaking or on themselves without reference to the position of other classes. Now the greater part of the discussion has centred round rather a different question, and that is, the question whether the existing law is right in the way it treats Hindu undivided families for the purpose of income-tax. That question is raised by some amendments which are down on the paper lower, but which, I gather, are all being discussed on this one amendment. On that I have to say this. The whole principle of our Income-tax Act was very carefully inquired into before the Act of 1918 was passed and again before the Act of 1922 was passed, and very careful provisions were laid down under which income-tax should fall on Hindu undivided families. The law on that subject is somewhat special and intricate, but very careful provisions were made and conclusions arrived at which have stood ever since 1922. In a sense it may be said to have been confirmed only the other day when in dealing with a minor amendment to the Income-tax Act in a Bill that was before the House reference was made to Hindu undivided families and new provisions of a certain sort introduced with regard to the treatment of Hindu undivided families for the purpose of income-tax. Those who have spoken on the subject have assumed that there is something unjust in the present method of taxation of members of Hindu undivided families, but I noticed they were careful to leave out any mention of the special privileges which

are given to members of Hindu undivided families which do not apply to others. For example, when a Hindu undivided family is assessed to income-tax the income of its members derived from other sources than the family property or the business and the income of the family as such is kept entirely distinct. If a member, whether he be the head or a member of a Hindu undivided family has a private business or profession, his personal income is not added to the income of the family and taken into account in assessing the family. Nor is his share of the family income taken into account in assessing him, either by inclusion in his total income on which the personal rate is determined or for any other purpose. That is to say, the income-tax law allows the member of a Hindu undivided family a privilege which it does not allow to anybody else. He is treated as combining in his own person two entities, his personal entity and his membership of his family and he is allowed to split up his total income, profits and gains correspondingly, a process which could never be to his disadvantage and must in many cases be decidedly advantageous to him as well as to the family. What I submit to the House is that our present provisions in the present law have been very carefully thought out and have been arranged with reference to getting as near uniformity of taxation in the matter of income-tax as possible when you have to fit the system of the Hindu undivided family into theories of taxation which certainly never took it into account. I was asked whether the Hindu undivided family came into existence for the purpose of taxation. I am not quite sure whether any institution or even any individual—even Adam and Eve—came into existence for the purpose of being taxed, but the tax-collectors have found them and tried to tax them.

**Mr. M. S. Aney:** As profit-making concerns?

**The Honourable Sir Basil Blackett:** That is what the law we have at present does. I cannot on behalf of Government agree to this amendment at the cost of from 20 to 25 lakhs a year. But I do want the House to feel that in objecting to it the Government are not merely objecting to the loss of 20 to 25 lakhs a year, but they are objecting to the introduction of yet another anomaly into the income-tax law, uniformity in which both they and the House are equally desirous of maintaining.

**Mr. President:** The question is:

“That in Part I of Schedule II to the Bill the following be added to entry A (1):

‘But in case of a joint Hindu family when the total income is less than Rs. 5,000 . . . Nil’

and consequential amendments be made in A (2).”

The motion was negatived.

**Mr. President:** I take it the other amendments will not be moved.

**Mr. Mukhtar Singh:** I move, Sir . . . .

**Mr. President:** They are all of the same kind. The arguments are the same.

**Mr. Mukhtar Singh:** But I must formally move them.

**Mr. President:** If the Honourable Member wishes to move them, he can do so.

**The Honourable Sir Basil Blackett:** Which amendment is the Honourable Member going to move?

**Mr. President:** The alternative amendment (in No. 29).

**Mr. Mukhtar Singh:** Sir, I beg to move:

“That in Part I of Schedule II to the Bill the following be added to entry A (1):

‘But in case of a joint Hindu family when the total income is less than Rs. 4,000 . . . Nil’

and consequential amendments be made in A (2).”

I have already given my arguments and I will only submit one word in reply to the Honourable the Finance Member. He has said that this will create an anomaly and a distinction if this is allowed. I have pointed out in my previous speech that in the case of super-tax the principle has already been recognised and the Government has been forced in a way to consider that the Hindu joint family should not pay super-tax if the income is only Rs. 50,000. They only charge super-tax when the income is Rs. 75,000. It shows clearly that in the case of super-tax a distinction is made, and I do not see why a distinction should not be made in the case of ordinary income-tax also. A person who has got an income liable to super-tax is a sufficiently rich person and distinction may not have been made in his case. When a distinction is made in his case I do not see why a distinction should not be made in regard to income-tax also, and not to make that distinction is quite unjust and unfair. The very fact that the Honourable the Finance Member did not reply to that argument shows that this is a fit case, and specially when I have brought down the figure from Rs. 5,000 to Rs. 4,000.

I hope the House will accept this amendment.

**Pandit Thakur Das Bhargava:** I have listened with rapt attention to the arguments advanced by the Honourable the Finance Member in regard to the last amendment, and I think that he will certainly say with regard to this amendment that his arguments are the same. I take this opportunity of replying to some of his arguments. . . .

**The Honourable Sir Basil Blackett:** May I rise to a point of order, and ask whether the whole question can be re-opened on this amendment?

**Mr. President:** I think the Honourable Member must know that it is mere repetition. I have allowed very full discussion on the first amendment and Members should not go on repeating the same arguments over and over again.

**Pandit Thakur Das Bhargava:** May I submit that I am not going to repeat the very same arguments at all. . . .

**The Honourable Sir Basil Blackett:** I suggest that the arguments on this amendment should be confined strictly to this amendment and nothing else.

**Pandit Thakur Das Bhargava:** I shall confine myself to that question. The first question we will have to consider is what will be the loss to the



revenue. We were told that the loss to the revenue if the previous amendment had been accepted would be about Rs. 20 or 25 lakhs. I do not think that if this amendment is accepted the loss will be so large. If it is a fact that this amendment, if carried, will effect an anomaly in the Income-tax Department and in the incidence of taxation, without accepting that any anomaly will be created, I would only say that if there are two anomalies, one a previously existing one and the other, now proposed, both should be removed. I am ready to state that we do not want any special privileges or special anomalies and we want only uniformity of incidence. I also beg to submit that the argument that the law is there for the last ten years is absolutely no argument at all. If accepted, that will mean that there can be no change in any law at any time. If this amendment is adopted, I think some sort of justice will be done to the Hindu undivided families.

**Mr. President:** The question I have to put is :

“That in Part I of Schedule II to the Bill the following be added to entry A (1) :

‘But in case of a joint Hindu family when the total income is less than Rs. 4,000 . . . . . Nil’

and consequential amendments be made in A (2).”

The motion was negatived.

**Mr. Mukhtar Singh:** I beg to move :

“That in Part I of Schedule II to the Bill the following be added to entry A (1) :

‘But in case of a joint Hindu family when the total income is less than Rs. 3,000 . . . . . Nil’

and consequential amendments be made in A (2).”

I would add only a word on this amendment. I have shown that in the case of super-tax allowance has been made to the extent of 50 per cent. in the case of a joint Hindu family, and it is exactly the figure that brings this amount to Rs. 3,000. Therefore, I would submit that this is a very fit case, and that the House should accept it.

**Pandit Thakur Das Bhargava:** In so far as this amendment is concerned, it has got a special significance. In this amendment we do not claim that Rs. 5,000 should be the basis of incidence in the case of a joint Hindu family. This has put the compensatory allowance to the joint Hindu family at a very moderate rate. It would practically not involve loss to the revenue, and I contend that the point of the Honourable the Finance Member that loss would be caused to the general revenues cannot be pressed in regard to this amendment.

The second point I would bring forward in connection with this amendment is this, that the law as interpreted by the Honourable the Finance Member in regard to incidence of income-tax of an undivided Hindu family is not applied in practice. In fact, in the case of undivided Hindu families, all incomes, whether private or otherwise, are treated as joint family incomes. According to the tenets of Hindu law, if there is a nucleus of family property, all private incomes from whatever source they are derived, are regarded as incomes of the joint Hindu family. I am rather surprised

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at the statement that the private incomes of members of undivided Hindu families are not taxed. On the contrary, even the incomes belonging to the dependants of a Hindu joint family are regarded as income of the family for the purpose of income-tax. We know that the Taxation Enquiry Committee. . . . .

**Mr. President:** These are general arguments which are applicable to all the amendments. There is no special argument urged by the Honourable Member in support of this amendment.

**Pandit Thakur Das Bhargava:** So far as the general arguments are concerned, I would submit that those arguments have reference to this amendment also. . . . .

**Mr. President:** Quite right, but they cannot be repeated. The Honourable Member had a very full opportunity to address all the arguments to the House on the first amendment, and he had done so.

The question is:

"That in Part I of Schedule II to the Bill the following be added to entry A (1) :

'But in case of a joint Hindu family when the total income is less than Rs. 3,000 . . . . . Nil'

and consequential amendments be made in A (2)."

The Assembly divided:

AYES—47.

Abdul Matin Chaudhury, Maulvi.  
Acharya, Mr. M. K.  
Aiyangar, Mr. C. Duraiswamy.  
Aney, Mr. M. S.  
Badi-uz-Zaman, Maulvi.  
Bhargava, Pandit Thakur Das.  
Birla, Mr. Ghanshyam Das.  
Chaman Lall, Diwan.  
Chetty, Mr. R. K. Shanmukham.  
Das, Mr. B.  
Das, Pandit N'akantha.  
Dutt, Mr. Amar Nath.  
Dutta, Mr. Srish Chandra.  
Goswami, Mr. T. C.  
Iswar Saran, Munshi.  
Iyengar, Mr. S. Srinivasa.  
Jayakar, Mr. M. R.  
Jogiah, Mr. Varahagiri Venkata.  
Kartar Singh, Sardar.  
Ke'kar, Mr. N. C.  
Kidwai, Mr. Rafi Ahmad.  
Kunzru, Pandit Hirday Nath.  
Lajpat Rai, Lala.  
Malaviya, Pandit Madan Mohan.

Mehta, Mr. Jammadas M.  
Misra, Mr. Dwarka Prasad.  
Mitra, Mr. Satyendra Chandra.  
Mukhtar Singh, Mr.  
Murtuza Sahab Bahadur, Maulvi.  
Sayyid.  
Naidu, Mr. B. P.  
Nehru, Pandit Motilal.  
Neogy, Mr. K. C.  
Pandya, Mr. Vidya Sagar.  
Phookun, Srijiut Tarun Ram.  
Prakasam, Mr. T.  
Ranga Iyer, Mr. C. S.  
Rao, Mr. G. Sarvotham.  
Roy, Rai Bahadur Tar't Bhusan.  
Shafee, Maulvi Mohammad.  
Shervani, Mr. T. A. K.  
Singh, Mr. Gaya Prasad.  
Singh, Mr. Narayan Prasad.  
Sinha, Kumar Ganganand.  
Sinha, Mr. R. P.  
Sinha, Mr. Siddheswar.  
Yakub, Maulvi Muhammad.  
Yusuf Imam, Mr.

## NOES—52.

Abdul Aziz, Khan Bahadur Mian.  
Abdul Qaiyum, Nawab Sir Sahibzada.  
Abdullah Haji Kasim, Khan Bahadur  
Haji.

Ahmad, Khan Bahadur Nasir-ud-din.  
Ahmed, Mr. K.  
Allison, Mr. F. W.  
Anwar-ul-Azim, Mr.  
Ashrafuddin Ahmad, Khan Bahadur  
Nawabzada Sayid.

Ayengar, Mr. V. K. Aravamudha.

Bajpai, Mr. G. S.

Bhuto, Mr. W. W. Illahibakhsh.

Blackett, The Honourable Sir Basil.

Bray, Sir Denys.

Chatterjee, The Revd. J. C.

Chatterji, Rai Bahadur B. M.

Cosgrave, Mr. W. A.

Couper, Mr. T.

Courtenay, Mr. R. H.

Crawford, Colonel J. D.

Crerar, The Honourable Mr. J.

Dakhan, Mr. W. M. P. Ghulam Kadir  
Khan.

Dalal, Sardar Sir Bomanji.

Gavin-Jones, Mr. T.

Ghazanfar Ali Khan, Raja.

Ghuznavi, Mr. A. H.

Graham, Mr. L.

Irwin, Mr. C. J.

Ismail Khan, Mr.

Joshi, Mr. N. M.

Jawahir Singh, Sardar Bahadur  
Sardar.

Keane, Mr. M.

Kikabhai Premchand, Mr.

Lamb, Mr. W. S.

Lindsay, Sir Darcy.

Mitra, The Honourable Sir Bhupendra  
Nath.

Mohammad Ismail Khan, Haji  
Chaudhury.

Mukherjee, Mr. S. C.

Parsons, Mr. A. A. L.

Rainy, The Honourable Sir George.

Rajah, Rao Bahadur M. C.

Rao, Mr. V. Pandurang.

Roy, Mr. K. C.

Roy, Mr. S. N.

Sams, Mr. H. A.

Sassoon, Sir Victor.

Shamaldhari Lall, Mr.

Suhrawardy, Dr. A.

Sykes, Mr. E. F.

Taylor, Mr. E. Gawan.

Willson, Sir Walter.

Yamin Khan, Mr. Muhammad.

Young, Mr. G. M.

The motion was negatived.

Schedules I and II were added to the Bill. Clause 1 was added to the Bill.

The Title and Preamble were added to the Bill.

**The Honourable Sir Basil Blackett:** I move that the Bill be passed.

**Pandit Madan Mohan Malaviya** (Allahabad and Jhansi Divisions: Non-Muhammadan Rural): Sir, I oppose the motion that the Bill be passed. We have had debates on several important items of the Budget and we have had a general debate on it. At the end of it all, I feel that the Finance Bill before us should not be passed with the support of any elected Member of this House. I feel, Sir, that the situation is quite as bad as it was four years ago. I should say it is worse now. The constitution provided by the Statute of 1919 is a very peculiar constitution. It has placed the responsibility of imposing taxes upon the elected Members of this Assembly because they are in a majority in it. It has not given them power to control the expenditure of the taxes so raised. I protested against this in 1924. I then said that so long as the constitution remained as it is, I shall never support the Finance Bill, and I have adhered to that view. I have never voted since that time in favour of the Finance Bill. I feel to-day, Sir, that instead of silently abstaining from voting for the Bill, I should once again make my protest as clear and as strong as I can make it. I repeat that it is entirely wrong that the representatives of the people here should not have the power to regulate the greater portion of the expenditure of the taxes which they are asked to raise year after year. We know that nearly two-thirds of our expenditure including

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a great deal of the expenditure relating to the Army is non-votable. So many items which include the salaries of high officials here and in England are not votable. We have seen that even in respect of items that are votable, votes of this House, passed by large majorities, have been set at naught by the items which the Assembly had voted against having been restored by His Excellency the Governor General at the request of course of the Member of Finance.

I submit, Sir, that I can not imagine a worse stage in the financial administration of this country than what we have reached. We have had five surplus budgets. We have heard congratulations offered to the Honourable the Finance Member on his having produced five surplus budgets. But that is not a matter of congratulation when it is coupled with the statement of the Finance Member himself that, except for the abolition of the cotton excise duty, which was an iniquitous tax which should never have been imposed and the giving up of which meant merely ceasing to levy an unjustifiable impost, except for that one item, he has not been able to bring about the reduction of any taxation worth speaking of. I submit that those surpluses have clearly been brought about by the high taxation that has been maintained. We all know what taxes were imposed after the war. The total has been repeatedly mentioned to be about forty-five crores a year.

**An Honourable Member:** Forty-nine.

**Pandit Madan Mohan Malaviya:** Now I submit that the maintaining of this high taxation after the War when the necessity for it had ceased, is a crime against the people. There is no other word that would cover the case. I say it is a crime against the people of India. We all understand that during the time of a war, and for sometime even after a war, it may be necessary for the people to bear high burdens of taxation. The people in any country who want to support the Government would be willing to bear that burden; but the very exceptional character of that burden, the very fact that that burden is high and exceptional carries with it, to all reasonable minds and in all reasonable constitutions, the necessary implication that as soon as the pressure of the war or of the aftermath of the war could be removed, that high taxation would be reduced. Other nations which were directly involved in the last Great War have passed through that period. They did bear high taxation, but they have reduced taxation and they are happier than they were just after the war. Here in India where the poverty of the people, the general mass of the people, is proverbial, here in India, where the national average income is about one-twentieth of that in England, the high taxation imposed in consequence of the war has been maintained without practically any remission except that to which I have referred. I submit, Sir, this is a crime against the people. The provincial contributions have no doubt been remitted. That is a matter of sincere satisfaction, but the provincial contributions should have been remitted by a reduction in the public expenditure of the country. They should have been remitted by a substantial reduction of the military expenditure and of other kinds of expenditure. They have been remitted by maintaining high taxation which I submit is wrong. What has been given by one hand has been taken by another. I submit therefore that the remission of provincial taxation does not entitle the Finance Department of the Government of India to any real credit.

This high taxation has been maintained in utter disregard of the protests of the representatives of the people. I cannot think of any period during recent times in which the people's condition has been worse than it has been during this period of high taxation, and I submit, Sir, this is one of the reasons why I oppose the Bill which is the instrument by which this high taxation is to be maintained. I know the Bill affects income to the extent of about forty-five crores. It is not my object to say that expenditure to the extent of forty-five crores should be reduced in the present Budget. If the Bill should have been placed before us in parts, I would have supported some parts of it, but the Bill is presented as one whole measure, and the only way in which I can protest against this high taxation being maintained is by opposing the Bill.

Sir, I will now draw attention to some aspects of the military expenditure to which reference has already been made by several of my friends. It has been pointed out that military expenditure has grown enormously and that even the reduction which was recommended by the Inchcape Committee has not been brought about. To that the answer given by the Honourable the Finance Member has been that we should not expect that military expenditure shall be brought down much below 56 crores of rupees or about that figure. Now, Sir, the Inchcape Committee consisted of some very capable men who it should be granted in all fairness possessed a knowledge of the needs of the military administration of the country and also of the financial position of the Government of India. If, after a careful inquiry, which lasted for several months, they came to the conclusion that military expenditure should in the course of a few years be brought down to 50 crores of rupees, I submit that that opinion cannot be brushed aside lightly; and I submit that in not having worked earnestly to bring about that result, to effect that reduction of about six crores in the military budget, the Finance Department of the Government of India have failed to discharge their duty to the people of this country. Now there are several ways in which this military expenditure can be reduced. One of these is by finding out where that expenditure is extravagant. It is not given to us non-officials to know where the expenditure is extravagant. That knowledge can be gained only by those who know the inner working of the Department or by auditors and examiners of accounts who can go closely into the figures. But there are principles and policies which affect expenditure. Many of these have been adverted to by several speakers during the debate on the Budget. We submit that the army expenditure can be largely reduced by the adoption of a rational policy. We submit that the policy of military administration which is at present in vogue in relation to India is an unnatural, unreasonable and extravagant policy. We are made to pay the costs of the British troops on a scale even higher than what they pay in England—even where it is not higher, it is on too high a scale. We recognise that it is the duty of us, Indians, of the people of India, to pay for national defence. We have always paid for our national defence. At no period of British Indian history has the Government of England paid the cost of maintaining the Army in India. It no doubt paid a few millions of rupees for the cost of the Afghan War at one time, but that was because the people of India were not responsible for that war. We have paid for the maintenance of the Army throughout the period of British administration in India, and I submit, that that being so, the second question to ask is what is the measure of the military

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expenditure which is necessary for this country. We do not wish that military efficiency or equipment should be brought below par. We are quite alive to the need, to the importance, of military efficiency being maintained at quite a high level. We recognise in this unfortunate modern age where all the high principles of cosmopolitanism and humanity have failed to restrain the evil passion for war among the civilised nations of the west, no country can afford to have its army in an inefficient condition. We are quite prepared to maintain it in that condition and on the scale which may be necessary. But we submit that the manner in which the Army is maintained in India at present imposes an unnecessary burden upon us, and that the central fact of that scheme is that British troops are garrisoned in India in large numbers. These British troops necessarily cost a very great deal more than Indian troops do. We have protested against this for the last 70 years. We have protested against the present system of manning and maintaining the Army in India ever since the army was amalgamated, ever since the Army Amalgamation scheme was brought into force in the fifties of the last century, and we protest against it to-day. If we know what the strength of the army should be for the protection of our frontiers and for maintaining internal order, we are willing to provide for it, and we are willing ungrudgingly, uncomplainingly, to bear the burden of the expenditure necessary for such an army. But we object to British troops being maintained here, and in such large numbers, for it is the fact that such a large number of British troops is maintained here that adds enormously to the cost of the army. Now there are two ways in which this cost can be reduced, one is by the removal of the British troops, by their entire removal from this country. We have not urged that all at once, by one stroke of the pen, the whole of the British troops should be removed from this country. We have urged from time to time that the reduction should be gradual, graduated, but that it should be a reduction with a view to their total removal. I had the privilege of being examined by the Military Requirements Committee which sat in 1921 in Simla under His Excellency the late lamented Lord Rawlinson, and I urged that the Government should make up its mind whether it wants to enable India to prepare herself for her defence, and after having made up its mind, the Government should adopt a scheme which will enable India to qualify Indians for national self-defence within a reasonable period. I urged that British troops should be reduced at the rate of 10,000 a year, and that in the course of 5, 10 or 12 years the whole of the British troops should be withdrawn to England, and that they should be replaced by such an additional number of Indian troops as may be necessary for the purpose. I also submitted that in addition to the small compact army which should be always kept ready to take the field at any short notice, there should be a first line of reserve and a second line of reserve, such as there are in Japan and other countries, so that by a comparatively small expenditure, a sufficiently large number of people should be trained and maintained in an efficient condition to take the field and fight the enemy if and when an occasion should arise for it. I earnestly pleaded, Sir, that a scheme like that should be adopted. But unfortunately no such scheme has been accepted. Two days ago my Honourable friend Dr. Moonje suggested that all but 15,000 British troops should be withdrawn from India, and that such an addition should be made to the Indian troops as may be found necessary. I do not know that this suggestion will meet

with a better fate. I know that neither of these two suggestions has any chance of being considered until a decision is first arrived at that it is not necessary that British troops should be maintained in India for the protection of India,—but that what is necessary is that an army of adequate size should be maintained in an efficient condition, efficiently manned and officered, and efficiently equipped. If such a decision should be arrived at, then it should not be difficult to withdraw British troops from India in the course of a few years; and I submit, Sir, that this is a great necessity, the best interests of the country demand that this should be done.

The second direction in which military expenditure can be reduced is the disbanding of what are called the internal security British troops. The internal security troops are not maintained for the purpose of defence on the frontier or against a foreign invader. They are maintained for the purposes of internal security. I understand that up to 1914 the number of British and Indian internal security troops was 16,000 each and that by 1921 the number of internal security British troops had been raised to 24,000. In 1924 I was informed by the Secretary to the Army Department of the Government of India that the number of internal security troops had risen to 27,000. I have tried for the last 3 or 4 days to know what the exact number now is, but I am sorry I have failed in my effort. I do not know why the Army Department should not state in the budget papers every year what the total number of the internal security troops is. That would at once show what is the number of troops required for the defence of the country against an outsider and what is the total number of troops maintained for mere internal security. But, I submit, Sir, that I have not heard one argument to justify the retention of such a large number of internal security troops. I asked in a previous debate, I think four years ago, that the Government should publish a list of the occasions when internal security troops had been ordered to come out to help in maintaining internal security. I was not given any such list, and I maintain that the occasions on which these internal security British troops have been called to quell a disturbance must be very very very few. I shall be surprised if there have been six occasions during the last 50 years when internal security British troops have had so to act. It is the Indian troops that are generally called on such occasions and they manage to put down a riot or a disturbance where it takes place; the police and the Indian troops combined do it. I also submitted to that Committee of Lord Rawlinson that it was not right to call the British soldier in a case of internal riot, because that exposes him to a great wrong. He is not familiar with the ways of the people; he does not understand their customs. He is brought in at a time when the normal atmosphere has been disturbed, and he is possessed of the idea that he has to put down disturbances by force. He is thus called on to act under abnormal conditions; and I submit that his presence creates bad blood between the Indian and the European. (Laughter.) I myself saw it with my own eyes in the Punjab. I visited the Punjab during the period of martial law and I repeated my visit after the period of martial law, and I saw how British soldiers were stationed at some of the railway stations in the Punjab and under what hard conditions they were working, and what amount of ill-will was being created against them by reason of their presence but without any fault of their own. I therefore submit that British soldiers should not be called out to preserve internal security. If Indian troops cannot maintain internal security, they deserve to be dismissed. But I

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submit it has never been alleged that Indian troops have not been able to establish or maintain order. I join with my friend opposite in urging that British troops should at no time be called out for preserving internal security. But at any rate they should not be called out unless a disturbance should unfortunately happen to be of such a serious character that it cannot be put down by the internal security troops. I submit, therefore, that, unless such a situation should arise, and I hope it will not arise in this country because the people of this country are law-abiding even more than the people of many other countries . . . .

**Mr. K. Ahmed:** But the Hindus and Muhammadans are always fighting and British troops are necessary to quell rebellion and maintain peace and order in the country.

**Pandit Madan Mohan Malaviya:** Shut up,—Please excuse me. I am sorry for having used that expression, I ask the Honourable Member's forgiveness.

**Mr. K. Ahmed:** Ask forgiveness from the country, my friend!

**Pandit Madan Mohan Malaviya:** I submit, therefore, that until such a situation should arise, which is not at all likely, British soldiers should not be called out, should not be liable to be called out, to preserve internal security. I join with my friend Colonel Crawford in this matter and I hope that the Government will seriously consider this question. If the internal security British troops have not had to be called out during the last 50 years and more for the purpose for which they have been maintained, the amount of money which has been spent upon maintaining them has been a most extravagant and unjustifiable expenditure, and I submit that it will continue to be unjustifiable to the end of the chapter. Therefore, here is one item of 27,000 British troops, the number that was given to me in 1924, which can be cut down. I should like somebody on behalf of the Army Department to tell me if I am wrong in stating that that was the number in 1924. I should also like to know if the number has since gone up. But even if it has not, 27,000 internal security British troops is an item which any Government which had any sense of responsibility to the people would try to cut out of the Budget as early as possible. I submit that it is one of the most important and serious charges against the present financial administration of the Government of India that they have not yet done so. I have not got the exact figures, but I suppose that if these British troops were removed, that would bring us a reduction of about 10 crores of rupees of expenditure every year. That is one item which I ask the Government to consider and I hope that when the Government of India will present the Budget next year to this Assembly, they will be able to say what action they have taken in this direction. Of course I might be told that I need not wait for another year to know the result, that it is the War Office that dictates the policy of the Government of India, that the Government of India are mere clerks where the War Office is concerned, that they have no power to be able successfully to protest against the action of the War Office and that it is very rarely that their arguments carry any weight with the War Office. I know all that, to my regret. But I submit, Sir, that the Government of India have now to deal every year with the representatives of the people in this Assembly; and when the representatives



of the people year after year draw the attention of the Government of India to the iniquity of maintaining 27,000 British troops as internal security troops, it is the bounden duty of the Government to represent the case to the War Office and to seek its solution and a redress of the grievance.

Now, Sir, that is the second item. The first I have said is the total withdrawal of the British troops gradually in the course of a few years. I ask again who can justify the keeping up of this large number of 69,000 British troops in India, men and officers. What is the condition of this country? Except for the short period of the Sepoy Mutiny, the people of India have shown that they are of a law-abiding character. There has been no rebellion against the Government, and if the Government will yet act wisely, I venture to say there will be none. But what have the Government done during all this period in the matter of the military administration? The army exists and is maintained, I understand, in other countries for the good of the people. The British army in India can without any exaggeration be said to exist, to be maintained, by the people, it seems the people exist to maintain the army,—the people have to pay such an enormous cost for it. There was a dispute whether the total amount of revenue spent on the army was 32 or 42 per cent. I say it is 42 per cent., without any doubt, so far as the central revenues are concerned, and it was these revenues that were meant. But even taking the total revenues of the country, even agreeing that it was 32 per cent., I submit the expenditure is enormous. It is not justifiable in a country where the average national income is one-twentieth of the income of the people of England. Will anybody tell me why of all countries in the world military expenditure in this country should be so disproportionately high? Ever since British rule was established in India, the people have accepted it, or have submitted to it, whichever you please. They have never rebelled against the Government. On every single occasion when Government has called upon the Princes and people in this country to stand by the Government, they have stood to a man by the Government, whether it was a war in the Crimea, a war in China, a war in Europe, or a war in France. There is not a single occasion when the Princes and people of India, being called upon to stand by the British Government, have failed or refused to do so. For such a people for you to show such distrust and disregard of their interests that you maintain at their cost an army so disproportionately costly, is a matter for which you have to answer both before men and before God. It is unthinkable that in any other country such expenditure should be tolerated; and we feel the intolerableness of it growing every day. We find that the money which should have been spent on promoting education among the people, giving them better sanitary conditions to live in, providing them with drinking water, protecting them from malaria, providing them with trained nurses, giving them means of earning a living where unemployment is growing, where all this expenditure should have been incurred, this huge amount of 56 crores is being poured like oil into the fire of military expenditure. I submit, Sir, it is a crime against the people of India to compel them to pay this enormous expenditure. We have suggested means of reducing this expenditure. Any student of Indian history who will take the trouble to read what Indians have written since the fifties of the last century will know that we have protested times out of number against the extravagance of military expenditure. Be it said to the credit of the Government of India in the seventies of the last century, the Government themselves protested against the enormity of this army expenditure. Let me remind you:

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of only one such protest which they made. They protested against the Army Amalgamation scheme of 1859 which tacked the Indian Army to the tail of the English Army. Writing on the subject on the 8th February, 1878, the Government of India observed:

"that, placed as it was, under the serious responsibility of so administering the affairs of the greatest dependency of the British Crown, that while British supremacy is strictly guarded the means of securing that end shall not unduly weigh on the people of the country,—it (the Government of India) was constrained to represent to Her Majesty's Government that the burden thrown upon India on account of the British troops is excessive and beyond what an impartial judgment would assign in considering the relative material wealth of the two countries and the mutual obligation that subsists between them. Bearing that in mind (said the Government of India), all that we can do is to appeal to the British Government for an impartial view of the relative financial capacity of the two countries, to bear the charges that arise from the maintenance of the Army of Great Britain, and for a generous consideration of the share assigned by the wealthiest nation in the world to a dependency so comparatively poor and so little advanced as India."

That was in 1878. There have been several other occasions in the past when the Government of India did protest on behalf of the people of India against the extravagance of the military expenditure. But what do we find to-day? When after the bloodiest war known to recent history the people and the Princes of India have given further proofs of their loyal devotion to the British Crown, we find the expenditure on the standing army so high, and our protests going unheeded.—Not only the protests of the unofficial representatives of the people, but even the recommendations of the Committee which was appointed by the Government itself—the Incheape Committee—have been cast to the wind, and I submit, Sir, this is a great wrong to the people. It is time, Sir, that the Government recognised the seriousness of the situation. All this money which is being spent—the greater portion at least of the money which is being spent upon the Army, should be saved to the people to reduce taxation where reduction is clearly called for, and to provide for building up the strength of the people, for pulling them up in the scale of decent living, and not allowed any further to be spent on maintaining the Army.

We have suggested other ways for reducing Army expenditure. In the sixties of the last century, when His Royal Highness the Duke of Connaught was commanding the Poona Division, a proposal was put forward that there should be an Indian Sandhurst established. During the last forty-four years the Indian National Congress has repeatedly asked that an Indian Sandhurst should be established. As the result of a recommendation of this Assembly the Government appointed the Skeen Committee. That Committee went deeply into the matter and made unanimous recommendations—recommendations to which the military members of the Committee, the members of the Civil Service, and the non-official members were all parties. We have seen what fate those recommendations have met with. We have seen how those recommendations have been turned down. At the same time we have been told that we have been unwise in turning down those few recommendations of the Committee which the Government have accepted. Who has turned down those recommendations? When did we say that none of the reforms recommended should be introduced? What we have protested against is the trifling with the great question of the re-organisation of the Indian Army which the decision of the Secretary of State and the Government of India involves. We know that the number of British officers in the Army in India has

been growing. The number of British officers in the Indian Army was unduly large before the war. This was told me by one of the highest officers of the English Army at Simla; and he was frank enough to tell me, "We have to provide for our military families." After the war, one would have expected that the number would be reduced. I do not know—I have not got the figures before me for all these years—but in 1921 when I was being examined before the Rawlinson Committee I was told that the number of British officers was 6,000. To-day we find from the papers presented to us that it is 6,998. I should like some one on behalf of the Army Department to say whether the number has increased between 1921 and 1928 by 998. But whatever that may be, Sir, 6,000 or 7,000, this number of British officers costs a tremendous amount to the Indian tax-payer. Is it necessary to maintain so many officers? We have protested that it is not necessary. England came to India only 150 and odd years ago. India is an ancient country; she has had a civilised government, she had a civilised administration for thousands of years before any foreigners set foot on this land. During the Hindu period it was well administered. During the best Mussalman period—the Mughal period—it was well administered. The prosperity and contentment and happiness of the people during the time of Shah Jehan has not been excelled. It is only during British rule that we are told that we have lost the capacity for initiative and leadership. Good gracious me: why will they not agree to a fair test, a fair trial of strength to judge of our respective capacity for leadership and initiative? Why do they fight shy of it? We ask that our boys should be placed alongside of their boys, subjected to the same courses, to the same discipline and to the same examinations and let the results declare our fitness or otherwise. That is our offer to them to-day. I do not want one single Indian in the Indian Army as an officer who would not be quite efficient, according to the standard prescribed. I want efficiency; I know the value of efficiency, and we have urged that there should be a college in India where the best of teachers should be got to train our young men in military tactics, in order to provide the country, with a sufficient number of efficient officers. Who has refused to accede to this request? Those who have got the power at this moment in their hands; and theirs is the responsibility for keeping up this large expenditure which is involved in the refusal to train Indians as officers for the Army. What evils will befall the country if you will replace British officers by Indian officers properly trained? I say none. And even if some evils should befall the country, we shall meet them. What did they do when the Germans overran France, when they were going to deprive France of her liberty? What did you do when you had the danger of a German invasion in your own land? You rose to the occasion and fought against it as you should have done. If a calamity will overcome us we shall also rise to the occasion, fight, and, God willing, win. Why should you imagine that if some trouble arises we shall succumb to it and India will be drowned in the Indian Ocean? Nothing like that will happen. Give us the liberty; let us have the freedom; remove the unjust restrictions that you have placed upon our powers; let us have the freedom to build up a first class military college, and we shall show you what we can achieve. You tell us you are going to send 20 boys to England and you complain that you are not able to find even 10 suitable young men at present. I know it is so. This is what I was told in 1921; and I then suggested that the whole of your policy required to undergo a change. Why do you not have at present

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even the small number of young men whom you want? It is because you will not make the conditions attractive, and because you do not appeal to that one feeling in man which makes him bind himself, to offer himself, as a sacrifice at any moment for the service of his country. The element of patriotism makes the whole difference. You have not introduced the element of Indian patriotism into the administration of the existing army in India. It is all at present—I am grieved to say it—a mercenary business. We want to place it on the same footing on which it stands in England, in France, in America and in Japan, namely, on a footing of patriotism. Let the patriotic sentiments of the Indian be appealed to and let the right system be adopted. What is that system? I urged in 1921,—and I repeat it to-day,—and I am glad to find that the Sandhurst Committee has made the same recommendation,—that you must proclaim to the people of India that you mean to train Indian officers in sufficient numbers to man the Indian Army, and you must let the fact be known in all the district schools throughout the country, and you must introduce military exercises and military training in those schools. When you will do that, you will find there is enough, nay, more than enough, fine material available for sending up to the central training college of the army than you have a conception of at present. Every country has been able to supply that material. May I remind the House of the state of America before the year 1860? Before 1860 the Americans were not trained for the army. They decided to train their young men for it, and every University was made a centre for training officers in the army. The Government supplied officers, they supplied the equipment, and all the other necessary facilities. Starting in that way in 1860, they built up their military strength to such an extent that when the time of trial came, they were found ready and efficient. When the allies were being severely tried in the last war, they came to their rescue and saved civilization from receiving a very great setback at the hands of Germans. Now, we want Government to do a similar thing in this country. Let them introduce military training in our schools and colleges, send up boys for military training not only from a few centres and families, but pick them up from all over the country, give military training to all boys who possess the necessary physique and the moral virtues needed and are willing to go to the army with their lives on their palms to fight for their country and King. That is what is needed. If you will not proceed in that manner, you will not get the 20 men you want, and then you will unjustly say that India is not able to get even 20 men every year, and that therefore there is no use of establishing a military college in this country. I say, Sir, that there is all the necessary material available in India. But unless you establish a first rate military college in India, and unless you train young men at it in sufficiently large numbers, it will be ages before Indians will be able to defend their own country, and you will make it an excuse to keep up this extravagant expenditure which, I say, is a crime against the people. Therefore, from every point of view the second suggestion about the establishment of a military college in India ought to appeal to every fair minded person in this House. If we gave you, or you took from us, a hundred millions for the war, if we contributed another hundred millions by means of subscriptions from the Princes and people of India combined, can we not afford to spend even 10 or 15 crores to build up an absolutely first class military college in India? And who shall suffer if we do it? We are willing to

bear the burden. You have abolished the opium revenue practically. If we have been able to get on without the opium revenue during the last 10 or 15 years, India can certainly bear the non-recurring expenditure of a few crores to establish a first class military college, and a few lakhs a year to maintain the necessary staff for it. Why then will you not give us a military college? You are morally wrong in refusing to let us have such a college. Your financial administration is to be condemned, because by refusing to let us have such a college you are keeping up your high expenditure on the British officers you now have in the army. I say this is another direction in which you can reduce the expenditure and you ought to do it. I know that the mere establishment of a college, even when that idea materialises will not all at once reduce the military expenditure. We know it. For that very reason, and because we know that it will take a long time, to bear fruit we desire that the process should begin as early as possible. Why will you not let it?

There are now three definite proposals which have been placed before the Government during this budget debate. One is to do away with the internal security troops and to replace them where necessary by Indian troops. The second is to send away all but 15,000 British troops and replace them by Indian troops where necessary. The third is to reduce the British troops by 5,000 a year and in the course of 10 or 12 years remove them altogether from India. Some people might say "that will bring about chaos and confusion in India." I say nothing of the kind will happen. Our proposals are made on the basis of our relations with England continuing. If Britishers will let us continue our relations with Great Britain we are willing to do so. But if England will drive all the best minds of India to despair, if England will repeatedly show, as she has shown by her various actions, that she does not mean to play the game with Indians, you will undoubtedly drive the very best minds of India against you. We urge that the Government should take up this problem definitely. You have got under consideration the question of responsible government being established in India. It has often been said that the question of the establishment of full responsible government in India hangs upon the question of the Indianisation of the Army, upon Indians being able to defend their own country by land and sea. We are prepared to accept the responsibility. The thing that matters in matters military as well as civil is the rupee or the shilling. What did the English Prime Minister say at a critical stage of the last war, would count in the end? The shilling bullets, he said, would count. If we have the money to pay for the services of our officers and soldiers we can obtain them. India has paid throughout the period of her connection with England all the military charges. The Colonies did not pay anything towards the military charges for a long time, but India has always paid those charges, and India is paying the whole of the Army charges to-day. If so, there being no financial difficulty, all that is wanted is that India should be able to secure the services of the best soldiers and officers to her best advantage. We are willing that the services of English soldiers and officers should continue to be available to India for some time longer, but on a proper footing. You want that this service should be available to India on a different footing. That is where there comes in a sharp difference of opinion. Mr. MacWorth Young in his very plain and simple speech—quite straightforward in his method and manner—told us that that was the difference. The Britishers want to see that British recruitment should not fall; we want that the Indian

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recruitment should rise—a very frank statement of the position. But that very frank statement necessitates that we should have a little frank talk. If that is your determination that you will continue British recruitment on its present level and not give us a chance as we desire, pray for and solicit, you lose all the confidence of anybody in India who counts for anything. You have already lost a tremendous amount of it. If, on the other hand, you recognise the position, and if as the Government of India you should take up this question and put it before the War Office and the Parliament, you will be doing your duty by the country you profess to serve. The Statutory Commission is making an inquiry into the future constitution of the Government of India. But what will be the good of any recommendations which the Commission might make so long as that decision of the Government of England, of the British Cabinet, or the War Office, whoever it may be, on the recommendations of the Skeen Committee stands? We feel that so long as that attitude continues, so long there is no prospect of our getting what is by nature, by law, by reason, our own. So long as you keep up the determination to have a certain percentage of British officers and a large number of British troops in India, so long as you will not help us to provide for the training of all the officers which the Indian Army of the future will need, so long you can postpone the day of the establishment of full responsible government in India. It is not necessary that it should be so delayed, so postponed. In other countries, in your own Colonies you did not insist upon their having a colonial army to defend their shores before responsible government was established there. My esteemed friend, Sir Sivaswamy Aiyer, in his little booklet on the Defence of India, drew attention to this fact that the Colonies were not required to have an army of their own ready when they were given responsible government. So, if you wished to deal with India in the way you dealt with the Colonies, the question of the immediate Indianisation of the army would not loom so large on the horizon. Sir Sivaswamy Aiyer says:

“A resolution of the House of Commons in 1802 laid down that while it was recognised that all parts of the Empire must have Imperial assistance against danger resulting from Imperial policy, the responsibly governed colonies should, as far as was possible, bear the expenses of their own internal defence and ought to assist in their external defence. The Imperial forces maintained by the colony were not withdrawn immediately upon the grant of responsible government without consulting the needs of the colony or so as to cause them embarrassment. It must be remembered that while self-governing colonies made no contribution to the cost of the military forces maintained by the Imperial Government, India has always shouldered the expenditure required for her defence, external as well as internal. The forces required for both these purposes have always been maintained by India at the cost of the Indian exchequer. The pecuniary obligations of self-defence having always been fulfilled by India, she may reasonably claim that the grant of responsible government should not be delayed on the ground that she may not be able to officer her own army with Indians. The inability cannot be ascribed to any fault of ours and we are anxious that it should be removed as early as possible consistent with the requirements of training and experience. The complete Indianisation of our army is not thus a *sine qua non* for the grant of responsible government.”

I submit that as in the case of the Colonies you acted in a reasonable spirit, we are justified in expecting that after 150 years of our relations you will act towards us also in a reasonable if not a generous spirit. But you do not give any evidence of it by refusing to establish a military

college in India or by adopting a scheme for reducing the large number of British officers who officer the Indian Army and the British troops. That is our complaint against you, and this complaint becomes material in connection with the Finance Bill because, as I have said before, the high expenditure on the Army is naturally the result of the policy you are pursuing. If you will not give us even now a military college which will inspire in us the hope that in the course of a few years we shall be able to train our own officers, where is the hope of reducing the military expenditure? And if you must maintain the military expenditure as it is, most certainly it will not be by our votes, it will certainly not be by my vote that you will be able to maintain that expenditure.

Sir, there are many other grievances connected with the financial administration of the country which compel me not to support the Bill before us. We have seen that during the last five years of surpluses there has been no reduction of taxation except in regard to the cotton excise duty of which I have already spoken. We have seen how, in spite of all protests made, Government have not given effect to the Resolutions passed by this House on various items. Two days ago we heard the Army Secretary complain that we had turned down four propositions which were meant to help us. One was the Reserve Bank Bill. Now, Sir, I do not want to take up the time of the House by going deeply into that but I only wish to repeat that I consider that it was extreme good luck for the people of this country that we were able to defeat the attempt of the Government to establish a Reserve Bank as it was proposed. There may be some who think that India has lost a great deal by it. There are many amongst us who think that India has been saved much injustice and loss. We want the Reserve Bank to come into existence when we have the power of shaping the Reserve Bank Bill. We have not that power at present and therefore we are willing to wait until we have that power. The second complaint was we had not supported the position of the Government on the Skeen Committee's recommendations. I have already referred to it. We have given good reasons why we have condemned the decision of the Government. The third was that we had turned down the Navy Bill. I am surprised that after the arguments addressed by my Honourable friend Mr. Shanmukham Chetty and other Members who spoke on this side anybody should misunderstand our attitude with regard to that Bill. We want an Indian Navy. God willing, we shall have one in time, but we want that we should have a voice in controlling it. We do not want to add to the departments of administration for which we are asked to pay but in the administration of which we have not a potential voice. We carried through certain cuts during the debate. They have all been restored. Of course they had to be restored because the Finance Bill could not be proceeded with. What does that prove? It proves that under the present constitution the representatives of the people are called in to discuss certain financial measures of the Government but they have not the power to enforce their decision. Even if they carry some propositions, the Government of India advise the Governor General to certify items against the decisions of the Assembly, and that finishes the whole matter. Now I ask, is there any other country which furnishes a parallel to this? High taxation mounting up after the war, surpluses produced as the result of high taxation, proposals of the representatives of the people substantially turned down, yet those representatives to be blamed for not giving their support to the Finance

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Bill which is the instrument for giving effect to the policy of the Government which disregards their wishes and tramples them under foot! I submit, Sir, this cannot be. I hope that the period during which this present system of government is to last is coming to an end. I hope that what has happened during this Session is an indirect index of what is coming to be in the near future. We have seen that during the last five years the opinion of the representatives of the people has been flouted to an extent never known before. We remember how the 1s. 6d. ratio was put on the Statute-book last year against the protests of the representatives of the people. That was an evil, Sir, the enormity of which is realized only by those who move in the circle of business men and who hear from the people the amount of unprosperity, the amount of unemployment that it has brought about. To-day, Sir, the country is poor. To-day, Sir, there is much unemployment. Trade does not flourish; all business men know that the purchasing power of the people has been diminished. Will anybody tell me what it all is the result of? I submit, Sir, it is the result of that great wrong of putting the rupee at 1s. 6d. which was carried out last year by the many manœuvres to which the Government had recourse in this House. I can never forget the pain that it cost us. I can never forget the tactics which were employed.

(At this stage there were thumpings by some Honourable Members of the table.)

Yes, some people want to cheer in derision but have not the courage to do so in the right way. (Ironical cheers.) Yes, that is something. Those cheers are mingled with the tears of millions of people in this country. (More ironical cheers.) I cannot recall, Sir, in the whole history of British Indian administration a greater piece of wrong inflicted upon the people than this raising of the rupee to 1s. 6d., and I do not know how long it will take to undo the evil effects of that step. We have also seen how the policy of the Government of India has worked in other directions. The Government has been compelled to resort to the very methods which some of our friends on this side of the House predicted they would have to. Last year the Finance Member said that he had no desire to borrow in London. Since 1923 borrowing in London had ceased, and he said on the floor of this House last year that he had no desire to borrow in London, and yet, as my friend, the Honourable Mr. Ghanshyam Das Birla predicted that the Government would be driven to borrow in England as the result of the 1s. 6d. ratio being adopted, it has turned true. Against what the Honourable Finance Member had said in this House, which was a promise to this House that he would not borrow in London, and against the practice which had prevailed since 1923, he did borrow in London to the extent of 7½ millions sterling. Will he explain to this House, can he explain to this House why that borrowing was resorted to except for the purpose of supporting the evil policy of fixing the rupee at 1s. 6d., for which he was largely responsible? Now, Sir, I do not know whether the Government will not borrow again this year in London. But I wish to warn the Government against the consequences of exasperating the people of India in this way. You know, Sir, that in 1921 the Indian National Congress passed a resolution that if the Government of India would not carry out a same policy, the country would repudiate the debts which the Government incurred after that date:



and let me say here, Sir, that if the Government will continue to play this game and to act on this bad policy of borrowing in London, the responsibility for it will be entirely theirs if the people will repudiate the debts. The situation, Sir, is more painful than I can describe. Here in India we have not the power to vote upon a nearly two-thirds of the expenditure which the Government incur. There in England, the Secretary of State can, without reference to this House, without regard to the wishes of this House, borrow and inflict a debt and a loss upon this country. I do not know, Sir, that any other people would have stood all this for such a long time as we have stood it; and I want the Government to realise the evil effect that it is producing upon the minds of the people of India. We do want a sound, a sane, financial policy to be pursued; we want that the Government should act in consultation with the representatives of the people who are here under the Statute under which the Government themselves are functioning. We want that where the Statute leaves it to the Government to consult the wishes of the people, they should not flout Indian public opinion. That is the least which we can ask from Government, but we find that even that is denied to us. Not only large portions of the expenditure are non-votable, but even in matters where we have the right to vote, our votes are disregarded. In matters where our wishes should prevail, even under the present Statute, they are disregarded. And in these circumstances, Sir, we are asked to support the Finance Bill. How can we? How can we?

I submit, Sir, that the British Government are pursuing a very wrong policy with regard to India. Their dealings with Egypt, their dealings with Iraq, are before us. They have alienated the peoples of those parts of the world; they are alienating the people of India; and I submit it is wrong, it will not help them to continue to do so. Therefore my earnest request is that the Government of India should promise before the Finance Bill is finally put to the vote, that on behalf of the Government of India, the Honourable the Finance Member should promise, that the matters which have been brought to the notice of the Government will be considered during the next year, that the question of a further reduction of the expenditure of the Army by a change in the policies and principles under which the Army is at present administered will be strongly recommended to the Government in England, that a Retrenchment Committee will be appointed to go into other departments to see where expenditure can be reduced, before the motion before us is put to the vote. My friend the Honourable the Finance Member smiles. I wish him joy. This is the last occasion on which we shall have the opportunity of discussing questions in which we differ. I should be very sorry if anything that I have said at any time should be interpreted by my Honourable friend as personal. If I ever did so, it was by a mistake and not by intention; but I do feel that the administration of the finances of the Government of India during the last five years has not been for the benefit of the people. I may be wrong, but I do feel it, and I have therefore said it. But my duty is not merely with the past; my duty is with the future, and I do wish that the Honourable the Finance Member, who is undoubtedly one of the ablest financiers who has come to this country (Hear, hear), who is undoubtedly one of the ablest men in the world of finance, and who can, when he has made up his mind, carry out a policy, who has been gifted with that amount of will power which is necessary to carry out what a man

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has determined; would help us, by reason of the five years of connection which we have had, to have this financial policy of the Government of India revised. I appeal to him to remember that whatever of harsh things we have said has been the result of the pain that we have felt on these questions, and to see if, by reason of the five years that he has spent in the service of India, he can yet find it within him to help to have the financial administration of this country revised by those whom Providence has placed over us. But, Sir, whether he will do it or his successor will do it, or whether another body of men will do it, the solution has to come; a change in the present situation is essential; the present system with all its evils cannot continue long without creating greater and greater differences between the people and the Government of India. I submit that these differences are becoming more and more acute and I wish to make a confession here before I conclude. I feel that the maladministration of India, so far as the financial and Army portions of the administration are concerned, is sufficient to justify every single man in India to declare that he will own no allegiance to this Government so long as the present system lasts. I feel that if the Government will not reform the administration early and not put it on a sound footing, there will be a greater and greater breach between the people and the Government. Two things we must have, and have with as little delay as possible. They were well stated for us by Mr. Ramsay MacDonald in one of his letters. He said:

"Whatever form the governing machinery may take, two things must be granted. In the first place, the Viceroy's Council must be of the nature of a Cabinet and must be responsible to the representative authorities. Secondly, India must have control of her own finances. I hope that broad-minded wisdom is to assist both of us to arrive at a happy conclusion."

**Lala Lajpat Rai:** He is no longer the same Ramsay MacDonald.

**Pandit Madan Mohan Malaviya:** He is no longer in office, but I venture to think that he still retains his old love for justice and freedom, and I am encouraged in that hope by what he said on the 25th of November, 1927, in the House of Commons. He said:

"We have now reached a point in this evolution when the time has come for us as a Parliament and as a nation to say to them (Indians) what many of us have had to say to our children who have grown up—you are going out into the world; I have done my best for you whilst you were under my wing and whilst I was responsible for you, and now take the responsibilities of manhood upon yourselves, and God bless you in your future career."

**Lala Lajpat Rai:** Hypocritical!

**Pandit Madan Mohan Malaviya:** I believe, Sir, that Mr. Ramsay MacDonald will prove true to his word when the hour of trial comes. I have drawn attention to this to show that even among those who support the present system of government there is this feeling that in two matters at least the Indians must get what they want. The first is a cabinet government fully responsible to the people, and not a government like the present one where it seems that appointments are made with a purpose to show that the Government does not care for Indian opinion, where appointments are made with as much disregard of educated Indian opinion as there could be. We want these things to end. We want that the men who are appointed should remember the purpose for which they are

appointed. Mr. Montagu and Lord Chelmsford made it clear that the Indian Members of the Executive Council of the Governor General were expected to present the Indian point of view in the Councils of the Government.

**Lala Lajpat Rai:** Mr. Montagu is dead.

**Pandit Madan Mohan Malaviya:** Yes, Sir, Mr. Montagu is dead. Long live his memory! He was a good man and did us a good turn. I hope his spirit is still alive, and is to be found in the minds of some Englishmen, some Scotchmen, some Britishers. The present system of government which is utterly irresponsible must soon end. We want an Indian Finance Member. I very much wish that the Finance Member who is to succeed our friend the Honourable Sir Basil Blackett should be an Indian. We feel that our English friends have had long innings from 1858 downwards. They have largely mismanaged the finances of India; let us have a chance now of having an Indian financier as a Finance Member. That is one thing we want. (*An Honourable Member:* "No chance".) No chance, I do not agree. I feel sure we are going to have a chance. The second thing is, we must have the Executive Government made fully responsible to the representatives of the people. The present system, Sir, has become entirely intolerable. I quoted in an earlier speech from Lord Durham regarding the conditions which obtained in Canada at the time when responsible government was introduced there. I will ask the indulgence of the House to quote it again so that it may remind us once more of what that position was. It will appear from it that the conditions there were in 1834 very much what we find in India to-day under the present constitution. He stated:

"The powers for which the Assembly contended appear in both instances to be such as it was perfectly justified in demanding."

These are the powers which we want—the power to control our domestic affairs, in the Home Department, in the Finance Department, in the Industries Department and all the other departments of the Government of India, subject to such understanding as may be arrived at for a short period in relation to the Army and Navy and to foreign and political relations. Lord Durham went on to say:

"It is difficult to conceive what could have been their theory of government who imagined that in any colony of England a body invested with the name and character of a representative Assembly, could be deprived of any of those powers which, in the opinion of Englishmen, are inherent in a popular legislature. It was a vain delusion to imagine that by mere limitations in the Constitutional Act, or an exclusive system of government, a body, strong in the consciousness of wielding the public opinion of the majority, could regard certain portions of the provincial revenues as sacred from the control, could confine itself to the mere business of making laws, and look on as a passive or indifferent spectator, while those laws were carried into effect or evaded, and the whole business of the country was conducted by men in whose intentions or capacity it had not the slightest confidence. Yet such was the limitation placed on the authority of the Assembly of Lower Canada; it might refuse or pass laws, vote or withhold supplies, but it could exercise no influence on the nomination of a single servant of the Crown. The Executive Council, the law officers, and whatever heads of departments are known to the administrative system of the Province, were placed in power, without any regard to the wishes of the people or their representatives: nor indeed are there wanting instances in which a mere hostility to the majority of the Assembly elevated the most incompetent persons to posts of honour and trust. However decidedly the Assembly might condemn the policy of the Government, the persons who

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had advised that policy retained their offices and their powers of giving bad advice. If a law was passed after repeated conflicts, it had to be carried into effect by those who had most strenuously opposed it. The wisdom of adopting the true principle of representative government and facilitating the management of public affairs, by entrusting it to the persons who have the confidence of the representative body, has never been recognised in the government of the North American Colonies. All the officers of Government were independent of the Assembly; and that body, which had nothing to say to their appointment, was left to get on as it best might, with a set of public functions, whose paramount feeling may not unfairly be said to have been one of hostility to itself."

I submit that this is very much like the system prevailing here to-day and I submit it cannot last much longer. I hope that everyone of us recognises the evil of it to the full. The cup is full to the brim. It is unbearable. I hope that the Government and the people will combine to bring about an early solution, and I hope that when 1930 comes it will see that the British Parliament has had the wisdom and generosity to put a Statute on the Statute-book providing for the establishment of full responsible government in India, and that that year will not be allowed to pass without such an enactment being placed on the Statute-book.

The Assembly then adjourned for Lunch till a Quarter to Three of the Clock.

The Assembly re-assembled after Lunch at a Quarter to Three of the Clock, Mr. President in the Chair.

**Mr. President:** The House will now resume the further consideration of the motion moved by the Honourable Sir Basil Blackett, that the Bill be now passed.

**Mr. Kikabhai Premchand** (Bombay: Nominated Non-Official): Sir, I rise to support the motion that the Finance Bill be passed. This bill, Sir, should properly be viewed not by itself but in relation to the whole financial administration of my Honourable friend Sir Basil Blackett during the period of his stewardship of Indian finances. Whether we consider the financial prosperity of the country merely disclosed by this Budget or by the series of financial operations which he has successfully carried through during his term of office, one cannot but be struck by the fact that the Finance Member has been actuated by a singleminded desire to put the burden of taxation as lightly as possible on the shoulders of the Indian tax-payers.

Let us, Sir, consider the position of the tax-payers as it was in 1923 and as it is to-day. Let me take, first, the incidence of interest charges. I do not propose to follow the various confusing arguments which were brought forward during the general debate on the Budget clouding the real situation. The plain facts are that on the 31st March 1923 of the total debt of 879 crores about 255 crores were not covered by any assets in the form of Railways or other productive undertakings and the tax-payers had to find the interest charges on this amount. Comparing, Sir, the position on the 31st March 1928, out of a total of 992 crores the tax-payer has only to find the interest charges on 179 crores and the balance is all covered by tangible assets which relieve the tax-payer of contributing to the service of that debt. The unproductive debt of 255 crores at the time Sir

Easil Blackett took charge included about 100 crores which was the result of the deficit of the preceding year. Thanks to the strenuous endeavours of the Finance Member, the era of deficits has passed away and of the 100 crores of unproductive debt added on this about 76 crores have been wiped out. It is a matter for sincere congratulation that if the recent rate of progress in the financial administration is continued the tax-payer will be relieved of all that deadweight debt as early as possible.

Sir, a second point in which I as a business man and the whole commercial community are interested is the appreciation in the market prices of Indian Government securities both in India and outside. Members of this House are aware that a Committee for the rehabilitation of the 3 and 3½ per cent. securities was appointed some years ago and made certain recommendations. The Honourable the Finance Member, without taking any steps towards a direct subsidy to the holders of the 3 and 3½ per cent. securities, has, by his judicious debt remission policy, brought about a remarkable improvement in the price of the securities. The 3½ per cent. paper, which was 57 on the 1st February, 1923, has risen to 76 at the present moment. I want the House to imagine, Sir, the happiness and comfort of the poor holders of 3½ per cent. paper who found their capital at one time rapidly vanishing and who have now the satisfaction of having both their capital and their income stabilised. This, Sir, is no small achievement for a Finance Member within his term of office. I am grateful, Sir, to the Finance Member for the abolition of the excise duty on cotton. It was an obnoxious duty for the extinction of which the whole of India was clamouring and it is to the everlasting credit of the Honourable the Finance Member that he was able to make a clean sweep of that duty during his period of office. I agree, Sir, with my friend, Sir Purshotamdas Thakurdas, that all is not yet well with the cotton industry and I share his hope that the Government of India will continue to take a greater interest in the important national industry of the country.

I cannot omit, Sir, to mention the welcome relief that the Honourable the Finance Member has afforded to the provinces by the final extinction of provincial contributions. I do not propose to go into that matter further. But I should like the House to consider the extinction of provincial contributions side by side with the systematic policy which the Honourable the Finance Member has adopted of reducing the interest rates on the advances granted to Provincial Governments. Capital expenditure, both productive and developmental, on the part of the Provincial Governments depends on cheap finance, and the House will realise when I say that the interest rates charged by the Government of India to Provincial Governments on the advances granted to them have been systematically reduced from 6 per cent. in 1923-24 to 5 per cent. in 1927-28. In addition to taking away the millstone of provincial contributions, the Finance Member has also lightened the weight of interest charged to provinces. I may add, Sir, that from these loans from the Government of India the provinces are financing various schemes of lasting benefit to the country, schemes like the Sutlej Valley Project and other irrigation works and the various hydro-electrical schemes.

It is sometimes thought that the extinction of provincial contributions has benefited only the provincial tax-payer and the various proposals to reduce the salt tax and postal rates have been put forward to afford some relief to the central tax-payer. It need hardly be said, Sir, that there are

[Mr. Kikabhai Premchand.]

no such distinct entities as the provincial tax-payer or the Imperial tax-payer. In almost every case, the same individual has to pay both forms of taxation, and any relief afforded in one direction certainly goes to relieve the general position of the Indian tax-payer.

I should not omit to mention the laudable efforts of the Finance Member in the establishment of the Viramgam Line and the stoppage of leaking of Indian revenues. I am grateful, and indeed the whole commercial community of Bombay is grateful, for the efforts of the Honourable the Finance Member in this direction.

This is perhaps not the place, Sir, to refer to the sad history of the Reserve Bank, which the House decided to postpone *sine die* during this Session. I have always pleaded for the creation of a Reserve Bank on orthodox lines, free from Government influence and from the manipulations of party politicians. The establishment of such a Reserve Bank is a fundamental necessity for any civilised country; and though Sir Basil Blackett may go with his desire unfulfilled, I am confident that his successor will take it up as soon as possible. The establishment of a Reserve Bank for India will be a great step forward in the improvement of India's financial and monetary machinery. I may assure you, Sir, that while we hope that the Finance Member's successor will take up this question as early as he can, commercial circles in India will also agitate for obtaining a Reserve Bank on truly orthodox lines.

Time does not permit me, Sir, to recount the various other improvements which have been effected in the financial administration of the country . . . . .

**Mr. President:** There is no time limit. (Laughter from the Congress Party Benches).

**Mr. Kikabhai Premchand:** I am not an orator, Sir, like the gentlemen sitting on the opposite Benches, still I can go on for hours.

Well, Sir, any one of the improvements that I have just mentioned will be enough to characterise the administration of the Finance Member as successful. The fact that it has been given to Sir Basil Blackett to carry out all these reforms during his period of office redounds to his credit and his ability. I appeal to the House in general and to business men in particular not to disturb the equilibrium obtained after a good deal of trouble and sacrifice.

**Mr. S. Srinivasa Iyengar** (Madras City: Non-Muhammadan Urban): Sir, I also oppose the motion that has been made for the passing of the Finance Bill; I am particularly saddened by the singing of praises which has just proceeded from my Honourable friend opposite. I consider, that all elected representatives of the people of this country and others who sympathise with their exertions for a free India should vote down this Finance Bill for a variety of reasons. Several reasons have been advanced in the elaborate speech which my friend Pandit Madan Mohan Malaviya, with his vast and varied experience, has made this morning. His optimism is perennial; my optimism, however, occasionally suffers a set-back.

I must say, Sir, that the first reason for which I oppose unhesitatingly this most mischievous measure, I mean the Finance Bill, is that the Government of India, under sub-section (7) of section 67A of the Government

of India Act, have chosen, within the twinkling of an eye, to restore the substantial cuts which have been made by the decisive votes of this Assembly after the most careful and deliberate consideration of all points of view. I really cannot understand what this Assembly is for and what this trifling with the rights of this House means. Where is the promised convention, and where is the power which His Excellency the Viceroy in his speech last year asked us to assume, though it may not be stated in the four corners of the Statute? Where is all that to come from when after our decisions the Government restores these grants?

I notice, this was not an authorisation by the Governor General alone under sub-section (8) of section 67A of the Government of India Act on the ground that in his opinion certain expenditure was necessary for the safety and tranquillity of British India or any part thereof. On the other hand, it is a decision by the Government of India, that is the Governor General in Council as a whole, that in their opinion these Demands which have been reduced are essential for the discharge of their responsibility. The Executive Council is represented in this House, and I submit, Sir, that they were parties to this debate, and it is really trifling with us when the Members go and restore these Grants. It reminds me that in spite of the pompous statutory verbiage this House has no real control over the purse, either comprehensive or effective. Nearly three-fourths of the expenditure of the Government of India excluding that upon Railways is withdrawn from the vote of this House. As to the remaining one-fourth, we have seen time and again, and this year in a most catastrophic fashion, that the Government again and again restores Grants that are withheld or amounts that are reduced by votes of this House. Therefore it is quite obvious that we have really no power of the purse and that power of the purse is not comprehensive for, as I said, nearly three-fourths, roughly speaking, of the central expenditure is withdrawn from the vote of the House. In this state of things how can it be contended that it is the duty of this House to vote in favour of a Finance Bill upon which we are told we can exercise our votes while there are all the galling restrictions which are placed upon the expenditure side? I submit, in addition to this, if we review the administration of the last 12 months since March, 1927, we cannot congratulate ourselves upon possessing a government of this pernicious description. It is astonishing to me that any Cabinet, whether it is technically removable or irremovable, can be regarded as a self-respecting Cabinet if it retains office still after the crucial votes repeatedly calling upon the Cabinet to resign which were passed the other day. I submit, Sir, that we cannot congratulate ourselves at the close of the first ten years' period that we have got what has been promised to us, that there has been any progressive devolution of power from the British people to the Indian people, that there has been any progress towards Swaraj or freedom. On the other hand, whatever power was given to the people by the one hand has been taken away by the other and all possible efforts are being made to tighten the bolts and screws of the machinery so as to make it impossible for us to get any expansion of the constitution. I do not think that an irresponsible bureaucracy is entitled to put before this Assembly this Finance Bill and ask us to vote in favour of it. I am not concerned with the difficulties of the bureaucracy. We are told time and again, if we urge in favour of Swaraj and in favour of popular administration, arguments in multitudinous detail, that our demands cannot

[Mr. S. Srinivasa Iyengar.]

be agreed to. If again some of the Members of the House on this side, after a careful perusal of the various reports and statistical and other literature bearing upon sundry subjects, indulge in copious detail and enforce every argument by a wealth of illustration, we only find shining platitudes flung at us from the other side saying that they cannot do anything further. We are to-day face to face with a constitutional deadlock. I have not the slightest doubt that that deadlock is as much realised by the Government as by Members on this side of the House. Our votes do not count at all. Our weightiest decisions do not count. Resolutions passed by the Assembly are not given effect to. A Resolution like that upon the Skeen Committee which was passed by the Assembly last Simla Session cannot be given effect to; on the contrary, the other day we had a preposterous announcement turning down very modest and humble proposals. In this state of things how can we say that this Government is administering the affairs of India in such a fashion as to enlarge the liberties of the people of this land, as to deserve the confidence of their elected representatives in this House, as to entitle Government to require of us their supplies or to require of us sanction for proposals of expenditure? It is obvious this Government has not in any sense, either technically or substantially, our confidence to any extent in any matter. It is equally obvious that the elected Members of this House do not command the confidence of the Members on the Government Benches. Therefore I say that the deadlock is most serious and very visible. In this state of things, we cannot vote in favour of a farcical measure of this description. Then, we are told that the Army expenditure is very important and therefore this Finance Bill should be passed. I submit the Army in India is not a national army and the expenditure on it is out of all proportion to the resources and needs of the country. The Army in India is an insurance for British rule in India and is not an insurance for the freedom or happiness of the Indian people. We have also realized the dangers and difficulties of being linked to an Empire which considers that in its own interests the Indian Army should be maintained on this huge scale and with British officers and soldiers. Nor am I able to say that the status of Indians abroad is protected by this Government. Whether in Canada, or in the United States of America or in Kenya, Indians who are there or who seek to go there are not properly looked after by this Government. If we had a responsible Government, our position would be altogether different and easy. What is the price we pay for this Empire? It is enormous, and the humiliating position of the Indians abroad is the further price we pay for this Empire. We are not able to congratulate ourselves or the Government either on any policy of retrenchment of expenditure, reduction of taxation or relief of unemployment, or on any rational and national system of education. Nor can I congratulate the Government on having pursued a steady and helpful policy in the way of realising one of the spiritual ambitions of the Indians in this land, both Hindus and Muslims, in the matter of prohibition. I do not see, with these grievances being frequently before us, how we can be asked to vote for a Bill of this description. We cannot willingly put fetters upon ourselves; we cannot manacle ourselves; and we cannot go into the house of bondage. We are trying to get rid of our fetters. Therefore I have no use for congratulations or expressions of gratitude which must be confined to parts of the House where they can be real or conventional. I myself think that the Government have realised



in this Session more than in other Sessions, how much more of real communal unity and how much more of real political unity between the various parties of this country has been brought about, and they must know that this memorable Session, in which the voice of the people has prevailed in no ambiguous fashion, is due to that general communal harmony and to the cordial co-operation between the various political parties represented in this Assembly. Therefore, the frequent reproach that has been made that Indians are not able to unite on critical occasions is a reproach which is thoroughly baseless, and I hope we have heard the last of that reproach. I am not a reader of what is in the hearts of Members on the other side, but I do think that they must have realised this time, with a shock it may be, how a united India can really impose its will upon an alien bureaucracy. But, Sir, the fetters of the Statute are there. The gilt and pomp of the Government of India Act, present or future, do not appeal to me. What we want is the pavement of good deeds. We do not want the pavement of good intentions to which constant reference has been made by Government Members and spokesmen. There are other places which are paved with good intentions. What I do find, Sir, is this, that we have neither a good government nor a responsible government and our demand for Swaraj falls on increasingly deaf ears, not congenitally deaf but voluntarily deaf. I do not know whether smooth words or a conciliatory manner can retard the irresistible march of events. I can only say for myself that I am face to face not with a good government or a responsible government but with organised hypocrisy and arrogant autocracy.

**Maulvi Abdul Matin Chaudhury** (Assam: Muhammadan): I desire to oppose this motion by way of protest against the policy of Government in not giving due recognition to the Muhammadan claims to service under the Government of India. The injustice that is being done to the Muhammadans is so glaring and the feeling of dissatisfaction in the community is so widespread that I thought it my duty even at this late hour to raise my feeble voice of protest, though I know that it will prove only a voice-crying in the wilderness. At the very outset I would ask the indulgence of the House to bear with me for a few minutes while I inflict on the House a formidable array of figures. That I thought is the best way of bringing home to Honourable Members the utter inadequacy of Muhammadan representation in the services. Instead of taking up the time of the House in making general observations I shall refer directly to figures. That will prove more conclusively than anything that I can say the very deplorable position of Muhammadans in the services.

I shall take the Commerce Department first. In the statement of gazetted officers and officers of the corresponding rank employed on class I of the Railways, I find that in the Agency Department out of 75 employees, only 2 are Muhammadans. In the Engineering Department out of 874 only 24 are Muhammadans. In Transportation out of 410 only 24 are Muhammadans. In the Commercial out of 72 only 3 are Muhammadans. In Mechanical Engineering, out of 305 only 1 is a Muhammadan. In Stores out of 69 there is not a single Muhammadan. In other departments out of 332, only 4 are Muhammadans and out of a total of 2,143, only 58 are Muhammadans. It works out to the magnificent percentage of 2.7. Then coming to the subordinates drawing a salary of 250 and over, I find the same story is repeated there also. In the Agency Department out of 98 only 5 are Muhammadans. In the Engineering Department out of 1,527,

[Maulvi Abdul Matin Chaudhury.]

139 are Muhammadans. In Transportation out of 2,150, only 41 are Muhammadans. In the Commercial Department out of 145, 10 are Muhammadans. In Mechanical Engineering out of 3,291 only 47 are Muhammadans. In the Stores Department out of 154, 9 are Muhammadans and in the other departments out of 930, 34 are Muhammadans. Out of a total of 8,295, only 285 are Muhammadans. In the Audit Offices, the evil also exists in a still more aggravated form. In the office of the Chief Auditor, North-Western Railway, out of 1,119, 178 are Muhammadans. In the office of the Chief Auditor, East Indian Railway, out of 78, only one is a Muhammadan. In the office of the Chief Auditor, Great Indian Peninsula Railway out of 821 only 12 are Muhammadans. In the office of the Chief Auditor, Eastern Bengal Railway, out of 514 only 8 are Muhammadans. These figures are so eloquent that I refrain from making any comments and I pass on to the Industrial Department.

Here too, Sir the figures are as dismal as in the case of the Commerce Department. In the Industrial Department, Industries Branch, out of 64 total employees, only 9 are Muhammadans. In the Public Works Branch out of 31, only 5 are Muhammadans. In the office of the Controller of Stationery in Calcutta out of 93, 5 are Muhammadans. In the Central Forms Stores office out of 66, 8 are Muhammadans. In the office of Government of India Press, Calcutta, out of 78 only one is a Muhammadan. In the Central Publication Branch, Calcutta, out of 64, 8 are Muhammadans. In the Stamps Department out of 297, 27 are Muhammadans.

I should like to say a few words about the Postal Department. In reply to a question of mine the Honourable Mr. Sams supplied me with a statement showing the figures of Muhammadans in different cadres in postal services. That statement, Sir, revealed a state of affairs which is most deplorable. The figures about the Punjab and the United Provinces, though they are unsatisfactory in certain respects, I do not think call for any strong comment, but the figures about the other provinces are simply horrible. I shall give you the figures one by one.

In the Bengal and Assam circle out of 30 Superintendents of Post Offices only one is a Muhammadan. When I asked the Honourable Mr. Sams—I am sorry he is not here—whether it was a fact that since the establishment of British rule in India no Muhammadan from the province of Assam had yet been appointed to the office of Superintendent of Post Offices, he replied that he very much regretted that, the old records being destroyed, he was not in a position to answer my question. I hope, Sir, his regret was genuine. But the fact remains that from all the records that are still available he could find no trace of a Muhammadan being appointed to a Postal Superintendentship in Assam. Then as regards gazetted Postmasters, out of 8 postmasters not one is a Muhammadan. Out of 26 non-gazetted Postmasters drawing a salary up to Rs. 350, there is only one Muhammadan. As regards Postal Inspectors the position is still worse. Out of 62, there are only two Muhammadans. Mr. Sams in reply to a question of mine explained that appointments to the post of Postal Inspectors and Railway Mail Service Inspectors are made by departmental examination and by promotion, not by direct recruitment. I am not quite sure, Sir, that this rule of confining appointments to departmental promotions only was not deliberately made with the intention of shutting

out Muhammadans, but what I do feel is that not to appoint Muhammadans in the first instance and then to turn round and say that there are no Muhammadans you can promote is a policy which is neither just nor fair. I shall give you certain figures now, Sir, about Bombay and Madras. The same story is there also. In Bombay out of 24 Superintendents, only one is a Muhammadan. Out of 5 gazetted Postmasters only one is a Muhammadan. Out of 26 non-gazetted Postmasters only two are Muhammadans. Out of 42 Postal Inspectors, there is not a single Muhammadan. Out of 23 Railway Mail Service Inspectors there is not a single Muhammadan. Out of 132 clerks in the Postmaster General's office only six are Muhammadans. In the Central Circle out of 16 Superintendents, one is a Muhammadan. Of the gazetted Postmasters there is not a single Muhammadan. Among the non-gazetted Postmasters there is not a single Muhammadan. As for clerks in the Postmaster General's Office, out of 74 only 13 are Muhammadans. In Madras, Sir, out of 26 Postal Superintendents, only 4 are Muhammadans. Among gazetted Postmasters there is not a single Muhammadan. Out of 15 non-gazetted Postmasters, there are no Muhammadans. Of 55 Inspectors, only 3 are Muhammadans, and out of 122 clerks in the Postmaster General's office, only 3 are Muhammadans.

Now, I come to the Finance Department. (Applause). It seems to me, Sir, that these Departments, Finance, Commerce and the Department of Industries and Labour vie with one another as to which can do the greatest injustice to Muhammadans. There seems to be an unholy competition between them as to which will exclude Muhammadans most. Comparison is difficult between figures that are bad throughout but I think the figures for the Finance Department are the worst. In the Finance Secretariat, out of 85 clerks only 8 are Muhammadans. In the Auditor-General's office out of 86 only 5 are Muhammadans. In the office of the Director of Army Audit out of 86 only 4 are Muhammadans. In the office of the Audit Officer, Indian Stores Department, there is one out of 65. In the office of the Director of Audit, United Provinces, there are 9 out of 138. In the Accountant-General's Office, Central Provinces, there are 8 out of 199; in the Accountant-General's Office, Bihar and Orissa, there are 13 out of 230; in the office of the Accountant-General, Madras, there are 16 out of 506. In the office of the Accountant-General, Bengal, there are 8 out of 423; in the office of the Accountant-General, Bombay, there are 3 out of 524; in the office of the Comptroller, Assam, there are 5 out of 146. In the office of the Controller of Currency, Calcutta, there is one Muhammadan out of 53; in the Currency Office, Bombay, there is no Muhammadan out of 79; in the Madras Currency Office, there is no Muhammadan out of 97; in the Currency Office, Cawnpore, there is one Muhammadan out of 65; in the Currency Office, Rangoon, there is 1 Muhammadan out of 85; in the Calcutta Paper Currency Office there are 2 out of 343. In the Military Accounts Office 339 out of 4,177.

Still, Sir, my friend Chaudhuri Mukhtar Singh is very much upset that two Muhammadans have been posted, one as Assistant Manager in the Aligarh Press and another in the Simla Press. I hope, Sir that the figures that I have given will give solace to him.

**Mr. Mukhtar Singh:** If my friend turns to the figures in the Industries Department in any press, he will find that Muhammadans are much more in number than the Hindus.

**Maulvi Abdul Matin Chaudhury:** In the Government Press, Calcutta, there is 1 Muhammadan out of 78; in the Central Publication Branch, 8 out of 64; in the Central Stationery and Stamp Office, Calcutta, 5 out of 193. These are the figures.

In fairness to the Government, I must say this much, that occasionally, in fits of righteousness, they issue circulars for safeguarding the interests of Muhammadans in the services, but they do not care to see how these instructions are being disregarded. The Honourable Sir Basil Blackett the other day told us that he had no reason to believe that his instructions were being disobeyed. I will give you a few instances in which they have been disobeyed. Sir, the Railway Clearing Accounts Office was started in the year 1927 after the Home Department had issued a circular about communal representation in the services. In that office we find that out of 750 clerks only about 55 are Muhammadans. Why is representation of Muhammadans in the newly started office so meagre? Evidently the officer responsible for appointments has disregarded the Government circular. Of the fresh appointments of 15 accountants and half a dozen clerks made by the Accountant-General, Railways, after April 1927, all have gone to the non-Muslims. Since January 1927, 11 appointments were made in the ministerial establishment of the Railway Board, out of which only one has been given to a Muslim. About 12 appointments have been made by the Audit Officer of the Indian Stores Department, and not a single appointment has been given to a Muslim. Last year 3 Excavation Assistants were employed by the Archæological Department and not one of them was a Muslim. I do not want to tax the patience of this House by quoting more figures and I shall conclude my remarks by making a few general observations.

I do not grudge, Sir, the Government of India any satisfaction that they may derive from this record of achievement, but I have some duty to my constituents and I wish to tell a few plain truths to both the sides of the House, however unpalatable they may be. In this House we have heard very indignant and very eloquent protests against what is called racial discrimination in the services. But, Sir, a more extensive abuse of communal discrimination in the services seems to escape the notice of Honourable Members. My Honourable friends on my right take a good deal of trouble in ventilating grievances against the Government, but they seem to be quite indifferent about this. And, Sir, they can very well afford to be indifferent because it is their constituents who gain a surreptitious advantage from their connivance or ignorance. So long as the Muslims continue to be deprived of their legitimate share in the services it is a very poor consolation to me that the usurper happens to be my neighbour and not a man from Timbuctoo.

As regards the Government, it seems to me that all the departments of the Government of India are apparently afflicted with that peculiar malady which is called the "Muslim-phobia". The record of one department is as bad as that of another. Still when we interpellate in the House, we meet with evasive answers. When we move Resolutions, we hear high-sounding platitudes and empty promises which are never fulfilled. The usual excuse is trotted out that efficiency should be the sole criterion for admission into the various services, as if, Sir, anybody suggested that it should not be the criterion. We are tired of hearing all this cant about efficiency. I can assure you that if there is less of jobbery, less of nepotism, less of communal bias in Government Departments, more

Muhammadans are bound to come in who will satisfy the requirements of efficiency. Whatever may have been the position a few years ago, to-day I do not think any one can seriously suggest that qualified Muhammadans are not forthcoming for these petty posts of clerks in the Secretariat, Postmasters, Postal Inspectors and officers of that sort. What is really wanting is the will to appoint Muhammadans and not qualified candidates.

Before I sit down, Sir, I want to make one point perfectly clear. We are not asking for any favours, concessions, doles or anything of that sort. We are only claiming our due, proper, and legitimate share in the services of the country. We pay our taxes in as bright and sparkling King's coins as anybody else and we very much resent that we should be treated as pariahs, and that the doors of public offices should be shut against us as places of public worship are shut against the untouchables. Lord Reading assured the Muhammadans that the Government would aim at securing one-third of the appointments under the Government to them. But, Sir, this assurance has been honoured more in its breach than observance. Still, it is always very sedulously advertised that the Government is very friendly and very sympathetic towards Muslim aspirations. If, Sir, what I have quoted is a sample of sympathy and friendship, I can only say—May God save us from such friends!

**Mr. Arthur Moore** (Bengal: European): Sir, I did not come here intending to make any speech. It was only this morning when I heard the speech of the Honourable Pandit that I realised that the Finance Bill was in danger, and as I listened to that speech and realised what is happening around us this afternoon, I had an extraordinary sense that on this Saturday afternoon something exceedingly important and grave is at stake. I would like the Honourable Members opposite to consider well and long what they are about to do. This is a thing which has not happened since 1924. It has happened but once. I would like Honourable gentlemen opposite in their own minds go over the history of the past, of the 7 or 8 years that this Assembly has been in existence, and to consider well whether they are sure in their heart and conscience that what they are about to do this afternoon is in the best interests of India. When this Assembly first came into being in 1921 it was a House which I think caused throughout the British Empire a feeling of pleasure and delight. There were many who quite sincerely opposed the Montagu Act. They thought it disastrous, a risky experiment, and they sat back and said, "Wait and see." The House came into being. It was a House which displayed from the outset an extraordinary aptitude for public affairs, and an extraordinary interest in public affairs. It confuted the critics, and on its own merits it obtained justice from the Press of the world. Throughout the world the report went forth that Indians were displaying an aptitude for parliamentary government and a sense of responsibility. In the very first Session so profound was the impression that the Government of India accepted a Resolution and, I think, even had some responsibility for drafting it, which suggested a further extension of the powers of the House. The following year, in 1922, the financial situation was extraordinarily gloomy. There was a deficit in the Budget and the state of affairs, which was the aftermath of the War, made everyone concerned with India feel that we had arrived at a serious moment. The Assembly with its admittedly limited powers rose to the occasion. It produced a series of cuts in that Budget which were accepted, and by its action it forced the

[Mr. Arthur Moore.]

appointment of the Inchcape Committee. The result of that was the recasting of the whole financial situation of India. That was the achievement of the first Assembly. In its third Session there was a certain set-back. The financial situation was still serious. The present Finance Member had just taken over and he achieved the great feat of balancing the Budget. To do that he put an extra tax on salt. The Assembly would not stand for that. Well, Sir, I have always doubted the wisdom of Government in not accepting the vote of the Assembly. I have always thought that since we wished to encourage parliamentary institutions in India we should have accepted the vote of the House. In this matter I hope I am absolutely impartial. Nevertheless the Finance Member, as I said, achieved the great feat of balancing the Budget. Quite apart from the parliamentary issue, he rendered a great financial service to India, and I am not sure that the Assembly had examined the question in all its bearings. Still, that was but a set-back. The reputation of the Assembly was high. What it said mattered. Government listened to it. An adverse vote was an extraordinarily serious thing. Then the ban was lifted. Honourable Members opposite came into this Assembly. Let them cast back their minds and honestly say whether by the policy which has since been pursued they have improved matters. Have they heightened the prestige of this Assembly, or have they turned Government into a set of shell backs who no longer care what happens in the division lobbies? In their very first Session they threw out the Finance Bill. Sir, I think they themselves must admit that the results of that action were disappointing. Certainly, the shock to opinion in England was very great. The next year the mistake had become palpable to my Honourable friend Pandit Malaviya. It had become palpable to Mr. Jinnah, and to a great many others. So it was not possible to repeat that stroke in 1925, in 1926 or 1927, and I think that during those three years the Assembly to an extent regained part of the position which they were in danger of losing by their shock tactics of 1924. Honourable Members have co-operated. They have supported the Government on Bills which they conceived were in the interests of India, such as Bills for the protection of industry. They have worked with us on Committees. They have done a great deal of public work and they have not carried into Committees any partisan or destructive spirit. But, Sir, we are back at the old position. Now I have never concealed my opinion that we should have done better if we had had a mixed Commission instead of a purely Parliamentary Commission. If we have to-day a worse atmosphere than we had in Simla last August, I am not disposed to lay the whole blame on the Benches opposite. The mere fact that the situation as it is to-day could be definitely and precisely foreseen by some people, and was actually put in writing before such a Commission was announced or appointed proves that it was possible to foresee the excess of rancour which has been imported into the situation. But let us leave all that aside, and consider with coolness the interests of the country. I think that Honourable gentlemen opposite know that there are on my left a great many people who have sincerely the interests of the country at heart, and equally we are aware that there are many Honourable gentlemen opposite who sincerely have the interests of the country at heart, and have no other interest at heart. I say it is for us to consider whether at this moment the stroke of 1924 should be repeated. I ask gentlemen who believe in non-co-operation, what are the fruits of that

tree? You are now at a point when the question that has come up for examination is parliamentary government. Now, whether or not parliamentary government in the full sense is possible in this country, I do not know; I do not think that any one knows. But I have a strong sense that to-day's vote is critical; and when all is done and when all is over it will be no use saying "It was their fault; they goaded us." History will not pay attention to that. They will say "Were those who threw out the Finance Bill capable of Parliamentary government?" Therefore, Sir, I would in all earnestness and sincerity appeal to my friend the Pandit, who had a definite view in the other direction last year, and the year before, and the year before that. I would ask him not to do this thing.

**Pandit Motilal Nehru** (Cities of the United Provinces: Non-Muhammadan Urban): Sir, I have often spoken on this motion and I had no intention at all to intervene in the debate to-day. But the words which we have just heard from Mr. Moore have compelled me to rise and answer him on the spot. It was very painful to me to listen to the long and learned speech of my friend, Pandit Madan Mohan Malaviya. He was addressing the Benches opposite as if they were amenable to reason; he was trying to convince them, to put arguments before them and what was more painful to me was that neither they took him seriously when he put forward those arguments, nor did any one on this side believe seriously that his arguments would go any way with them. Now he might as well have addressed his long arguments to stone figures. But he persisted and I admire his faith. My position and the position of my Party has been made clear so often that I should not have felt it necessary to do so again. But the great prophet of the future, my friend the Honourable Mr. Arthur Moore, has foreseen from his place to-day what the future generations will say about our throwing out the Finance Bill, and that tempts me, Sir, to make a similar attempt. He has gone over the history of this institution from the days of the first Assembly up to this hour. He has shown how satisfied he was by the exploits of the first Assembly, how they had enhanced the reputation of India and of themselves for statesmanship but for one mistake that they made, and that was in the matter of reducing the salt tax. Then the ban was lifted by the Congress, and the Swarajists came into the Assembly and the reputation of India went down at once. (Laughter from the Swarajist Benches). And why did it go down? Because they made a number of cuts; they threw out the Finance Bill. But thereafter things began to improve slowly and after some time Members on this side of the House took part in the Standing Committees and the Select Committees and put in some public work which, in other words, was Government work. Well, thereupon again the barometer of reputation rose a little. Now, we are trying to-day to do the same old thing in the same old way, that is to say, to throw out the Finance Bill. Well, I do not know if we shall succeed in throwing it out. As I understood my friend, who has started the opposition, he made a number of appeals and expressed a number of hopes, which show that he does not really mean to throw out the Bill by the vote of the House but only to mark his own disapproval. However that may be, if there is any Party in the House which seriously entertains the idea of throwing out the Finance Bill, the whole of the Congress Party will join and with their solid vote help to throw it out. We have no compunction on that score, and we are not afraid of losing our reputation. Whatever conception of our reputation my friend Mr. Arthur Moore may have, I think, Sir, that we have enhanced the reputation not only of our

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Party but the whole of our country in all the countries of the world including England. (Hear, hear from the Members of the Congress Party.) Whatever may be said inside this House, I have heard things with my own ears, I have heard Parliamentarians in England, I have heard public men in other countries, and there was not one man who blamed us for our action. (Hear, hear.) Indeed, what they said was, that the only effective step by which we could follow up our action was revolution. Well, if we did not resort to that step we deserve to be thanked and not blamed by the Government. But why did we not do it? Simply because we knew our limitations and we could not do it. The whole point of throwing out the Budget and the Finance Bill is not that we are actually refusing supplies to you. We know it is not in our power effectively to refuse supplies to you. You can take them for yourself without us. But the point of it is this, that we, as a self-respecting people, will be no parties to granting these supplies to you. You can take them by force and the only word in the English language which applies to such taking is the word "robbery". The money which is votable is at the disposal of this House. The House either grants it or not. If the House does not grant it and it is taken in spite of the House, I say it is taken by force, and the only word for that process is "robbery". (*Members on the Congress Benches: "Hear, hear".*)

**Sir Darcy Lindsay** (Bengal: European): Is it robbery to charge for your postage?

**Mr. C. S. Ranga Iyer** (Rohilkund and Kumaon Divisions: Non-Muhamadan Rural): Taxation without representation is robbery.

**Pandit Motilal Nehru**: I say that if grants are disallowed by this House and if any authority then allows them, it trespasses on the rights of this House. It takes property which is at the disposal of the House without the consent of the House, and that, any one can inform you, is the very definition of "robbery" in law. But is it any use making appeals to the Government Benches to introduce reforms, to do this and to do that? At one time I was also inclined to think that there was some substance in the assurances which were made from time to time from the highest to the lowest rung of the official ladder, that it really was the intention of the British Government to set India free one day, to give her full responsible government. But when I now, with the experience I have had of this Assembly and of the march of events especially during the War and after the War, review the situation, I find that it is puerile for anybody to think that the British Government seriously intends at any time, either in the remote or in the near future, really to give responsible government to India. What is the position? What is the world position? England owes her supremacy in the world solely to her possession of India—to the Indian Empire. That supremacy in the world we cannot expect England to give away in a fit of generosity simply in her anxiety to put us on our own legs. It has been said that a strong India, an independent India, on her own legs will be a greater asset to the British Empire than India as she is to-day. (*The Honourable Sir Basil Blackett: "Hear, hear".*) Although my Honourable friend the Leader of the House, says "Hear, hear", I am sure that no Englishman is so simple as to think that a free India standing on her own legs will never have any regard to her own interests and will always side with the British Empire. A free India in all cases



of emergency must naturally have regard to her own interests, and if her interests require that she should continue the British connection, she certainly will continue it. What is the case of your Colonies? Do you mean for one moment to contend that if the interests of the Colonies require that they should break away from the British Empire, they will hesitate one single moment to do so? It is futile for anybody to say that a strong India will be a great asset to England under all circumstances. It would be so only under certain circumstances. But you are doing everything to make that impossible. If India has got to get whatever it can get in spite of you, you cannot expect India always to stand by you after she has got what is her due. Here is a cutting that I have preserved from one of the newspapers which gives Lord Birkenhead's view on the question of the importance of India to England, but mind you, it is the importance of an India which is at England's beck and call, and not the importance of a free India standing on her own legs. He says as to "what would happen if the English abandoned the 'great heritage' of the past":

"India is an incalculable asset to the mother country. The commercial prosperity of Great Britain is bound up with that of India. The severance of the tie that binds India to the Empire would be a crushing and irreparable disaster to England. In the fabric of our great Empire India is a vital part. Unless we are content to sink into political and commercial insignificance, the surrender of India would be an act not only of fully but of degenerate pottroonery. To make such a surrender would be to remove the keystone of the arch. The loss of India would be the first step in the disintegration of the Empire, for strategically our Eastern Empire pivots on India, and surrender or withdrawal would involve other of our possessions in ruin or in isolation."

That is what Lord Birkenhead said some time ago. If that is the real situation, and if it is true that that is the importance of India to the British Empire, I ask reasonable men, would England take any steps which would imperil that position, which would make it possible for India to assert herself in a manner which may mean the isolation and ruin to which Lord Birkenhead refers? So, I say that I do not believe, I say it is not reasonable to believe that England of her own accord would put herself in a position which may at one time reduce her to the condition so graphically described by Lord Birkenhead. What is the upshot of all that? The upshot is that England is never going to make India free in the sense in which the colonies are, because Dominion status involves the right of separation. No Englishman is so simple as to think that England will confer that right upon India at any time. That being so, what can you expect to happen? If this diadem on the crown of England is to be preserved, the dependence of India on England has to be continued as long as possible. Is it any use making plaintive appeals to the bureaucracy to give this and to give that, when it is not in the interests of the bureaucracy to give you what you really want? Of course, there will be concessions made, small crumbs thrown from the table, and some people will pick them up. But I can assure the House that it is very much mistaken if it thinks that the conditions which existed at the time of which my Honourable friend, Mr. Arthur Moore, spoke, *i.e.*, of the first Assembly and prior to that—if it thinks that those conditions are still existing. As you are aware, the Indian National Congress has already declared for independence. I am not ashamed to say, and I am not afraid to say that I stand by the National

4 P.M. Congress. My Honourable friend Colonel Crawford yesterday told us what he had dreamt or imagined about an Indian army being led by Field Marshall S. Srinivasa Iyengar with my friend Mr. Goswami playing some subordinate part. He said "What would they do? They would

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give long discourses on questions of law or something of that kind". Now, what are the implications of that? I would for one moment appeal to Colonel Crawford. Why is it that you are again and again trying to deprecate our abilities in those walks of life in which we have distinguished ourselves? You know that the moment there is an opening in other walks of life, the moment there is free competition between Englishmen and Indians, you will be nowhere. Look at the professions. And in this connection may I point to one of the departments of life in India where you have allowed the same opportunities to an Indian as an Englishman possesses—the Bar. Could you tell me where an Indian has failed to hold his own against an Englishman? Take other professions, take the higher Judicial posts, the High Court Judgeships. Is there any Indian who is inferior in those posts to his fellow officers in the same department? I say that it is not generous, to say the least of it, to taunt us by saying "Oh, you have no arms, no training. You can only discourse on law, logic and philosophy. Those things cannot carry you against an enemy". Give us the chance in the very department of which you are so proud—I mean the Army. You know what the Indian rank and file can do. You have yourself spoken in very high terms of them. Well, let us brush shoulders with you as officers on terms of equality and then it will be time to tell us whether we can speak of law only or we can do other things as well which will surprise you. Now, the fashion is to deprecate all that we do, attribute motives to us and to say that we are dreamers, that we do not mean business. Well, one newspaper in England, the *New Statesman*, has gone to the length of accusing us of being office seekers, accusing members of the Congress Party of being office seekers. This *New Statesman* is the great champion of the Imperialist Labour Party. That paper in a fit of rancour says, while abusing me, that "if the English withdraw the Nehrus will disappear in impotent obscurity". By Nehrus in the plural it probably means myself and the members of my Party. Well, Sir, all I can say is this, that it is a lie and a calumny upon the Congress Party to say that any one of them is an office seeker, but as to myself and the other members of my Party sinking into obscurity, well, that is a matter, that is a thing, which we shall never regret. In fact that is a fate which we covet. Our ambition, our highest ambition, Sir, is—and let me say it in all humility—our highest ambition is to be buried in the foundations of a free India (Loud Applause), and then sink into obscurity to be thought of no more. Who can thwart that ambition, I ask? Can all the mechanised forces of the Empire thwart it? No, Sir, the ambition to work for the independence of one's country and to die for it cannot be thwarted by any human agency. We shall work on the foundations; I know we have not gone beyond the foundations; we shall continue to work on those foundations until we drop down dead (Loud Applause) and be buried in them. But I can assure you that we shall drop down dead in the supreme satisfaction that the noble edifice of the freedom of India shall in the fulness of time rise on our bones. (Loud Applause.)

The Honourable Sir Basil Blackett rose.

Mr. Jamnadas Mehta rose.

Mr. C. S. Ranga Iyer rose.

**Mr. President:** How long is the Honourable Member (Mr. Ranga Iyer) going to take?

**Mr. C. S. Ranga Iyer** (Rohilkund and Kumaon Divisions: Non-Muhamadan Rural): A reasonable time, Sir.

**Mr. President:** I desire to adjourn at half-past four. Will the Honourable Member be able to finish by then?

**Mr. C. S. Ranga Iyer:** Sir, the Honourable the Leader of my Party has placed before this House the spirit and purpose of our opposition. The Honourable the Leader of the Nationalist Party, if not the recognized Leader yet the unrecognized but equally influential leader, I mean Pandit Madan Mohan Malaviya, in concluding his speech relied on the magnanimity of Britain and appealed to the generosity of the British peoples. Therefore, Sir, I welcome the statement from the Leader of my Party. I welcome it for various reasons. If I had faith, if we had faith, in the generosity of English politics, we would not have stood here to-day to oppose the Finance Bill. If we had faith in the gratitude of Western politics, we would not have taken our stand on the historic principle of "no taxation without representation." Sir, the Honourable Member from Bengal said that history will say that we were not fit for parliamentary government. When Mr. Arthur Moore said that, I suppose he meant that history would say we were not fit for mock parliamentary government. (Laughter). I know this Assembly is described in official publications by a Department, the gentleman in charge of which happens to be absent from this House to-day, as "India's Parliament." But is this India's Parliament? Is that public preparatory school in Dehra Dun India's Military College? (Laughter). Sir, we deal with realities; we do not hug corpses, and therefore we say "No taxation without representation." We are saying it not only to you but to those who are hearing us from the galleries, not only to those who are hearing us from the galleries but to the vast millions who are overhearing the speeches that are delivered here to-day, not only to the vast millions who are overhearing the speeches that are delivered here to-day, but to posterity, to generations yet unborn. We want parliamentary government; therefore we are out to wreck the fabric, to dig out the foundations of mock parliamentary government. Sir, a gentleman, a Colonial statesman of high reputation, whom I can name, asked me, "Is it not true that you in India are accused of speaking too much?" And he answered the question himself "What else could you do? You do not speak so much as the gentlemen of the House of Commons." They talk for 9 or 10 months in the year; we talk for 3 or 4 months in the year, less than that. But he said "what can you do? It is an exasperating position." That was his word, "exasperating." "They give you the power to talk; they do not give you the power to carry on the government." We want that power to-day; and we are not going to get it, we are aware, by rose water eloquence; we are not going to get it by orations and speeches. We are going to get it by carrying to the hearts of the people the principle embodied in our opposition to this Bill, namely, that taxation without representation is robbery; taxation through certification is dacoity. (Laughter from Members on the non-official European Benches). Sir, I know you laugh at it, but I do not grudge the pleasure of laughter to you. It is your privilege to laugh and I am glad that the laughter has emanated from the Benches of the non-official European group. Sir, more terrible, I should think, in certain respects than even the official group is the non-official European group.

[Mr. C. S. Ranga Iyer.]

Of the Indian and European non-officials, a distinguished member of the Indian Civil Service said, by way of contrast as it were :

“The really best men among the natives of India, who influence opinion and lead society not less by their intellectual accomplishments than in virtue of the moral qualities of honesty and independence, are naturally of a more retiring disposition and somewhat proud.”

But what about the Anglo-Indian people? He said they are “irresponsive”; they are responsible for making the system—

“irresponsive; it remains the same, a monopoly of the ruling race, and so far from there being any real advance in the direction of popular concessions, a distinct reactionary impulse animates the counsels of Government.”

And he went on to describe them as people who are in an irresponsible position. They have all the power behind them, the power of the bureaucracy and at the same time they have all the pleasure of irresponsibility.

**Sir Walter Willson:** Is that all he said?

**Mr. C. S. Ranga Iyer:** He has said much more; I do not want to take up the time of this House over that quotation. But I shall make a present to Sir Walter Willson of some of the most beautiful things that he has said. I did not want to read, because I thought Sir Walter Willson, at any rate, had been a very close student of the speeches and writings of Anglo-Indian and retired I. C. S. officers; I am sure, he has read Sir Henry Cotton's speeches; he knows what he has said about them. But what is our position? Our position is one of absolute insecurity. My friend from Bengal, Mr. Satyendra Mitra of Regulation III fame, will tell this House what this rejection of the Finance Bill means, if only he cares to tell. Sir, our position is one of absolute insecurity in this country. Replying the other day to a question that was put in the Council of State, an Honourable Member of the Government made an important announcement regarding the prisoners under Regulation III. He said :

“The number of prisoners under detention at the end of February was as follows :

In Jail under Regulation III	...	...	...	4
In Jail under the Bengal Criminal Law Amendment Act	...	...	...	12
Village domicile	...	...	...	25
Home domicile	...	...	...	9”

I would ask the Honourable Member who laughs to imagine the plight of these unfortunate people who are rotting in the jails or in the marshes of Bengal and in the malaria-stricken places of Bengal and who have been rotting there without trial and for such a long time. Sir Walter Willson smiles away. It is his joy to smile away, but if his country were under foreign rule and if there was Regulation III of 1818 and if he were one of its victims, he would not laugh. (Laughter from the Swarajist Benches). Sir, these people were taken away 5 years ago and without trial they have been rotting there since September 1923. Some of them have been released. If they had been convicted, if the Government had in their possession some evidence and if these men had been actually convicted, they would not have remained in jail so long. The fact is that the Government had no document in their possession; the fact is that they want to terrorise people; the fact is that they want to strike bewilderment in the hearts of young men; they want to keep them away from the seduction of politics. And what is the punishment that has been meted out

to these poor Regulation prisoners of Bengal? One of those prisoners who had been in "village domicile" happened to be an umpire, a referee, in a football match and he was given three months' rigorous imprisonment. I believe my Honourable friend from Bengal Mr. Amar Nath Dutt, who appeared in that case, would be able to enlighten this House much more on the point. Fancy, a young man, who was just living as an internee in a domicile, whose liberties were not curtailed within that village, who was asked only not to speak to students, and who acted as a referee in a football match was given three months' rigorous imprisonment. That is to say, below that gulf of internment is a deeper gulf of imprisonment. Sir, it is a terrible position and I want the Honourable Members over there to consider the position of this typical patriot who from their point of view is a revolutionary, but from my point of view a non-revolutionary, constitutional and Swarajist patriot. Mr. Bhattacharjee, that is his name, was punished for acting as a referee in a football match to which I have already referred.

Then, there is the case of Mr. Jiwan Chatterjee, who is restrained in Almora. He is dying of consumption; he is given a very meagre allowance, and does not get the same food that he used to eat in Bengal. He cannot have interviews with his relations because they cannot travel every time to such a distant place as Almora is from Bengal. Sir, I do not want to go deep into this subject but I would ask the Government to consider whether they are entitled to our vote on the Finance Bill when, after our agitation for such a long time, they have not released our prisoners. On the other hand, they are hugging Regulation III of 1818 to their bosom.

**Mr. B. Das:** What about Nabha?

**Mr. C. S. Ranga Iyer:** My friend Mr. B. Das asks me: What about the Maharaja of Nabha? The Maharaja of Nabha is a great personal friend of mine, and his case happens to be a pathetic one in the sense that it proclaims that a Prince has no liberty even as a plebian in this country. Look at the manner of his arrest . . . .

**Sir Walter Willson:** On a point of order, Sir, has this any connection with the Finance Bill?

**Mr. C. S. Ranga Iyer:** Regulation III of 1818 is the work of an administration, for which we are unwilling to give money. Here is a Ruling Prince . . . .

**Sir Denys Bray:** I rise to a point of order. The Honourable Member appears to be referring to the affairs of a Ruling Prince.

**Mr. C. S. Ranga Iyer:** Not the affairs, but I am amazed that there could be a Ruling Prince under Regulation III of 1818. The Honourable Member ought to know . . . .

**Mr. President:** Was Regulation III of 1818 resorted to in this case?

**Sir Denys Bray:** Yes, Sir.

**Mr. President:** Mr. Ranga Iyer.

**Mr. C. S. Ranga Iyer:** And we have here the case of a Ruling Prince who was forced to abdicate and who was further thrown into internment for offences of which the public are not aware. We have been naively told that he has been kept as a prisoner in Kodaikanal because he was disloyal to Government. But how may I ask . . . .

**Mr. President:** The Honourable Member would be well advised to pass on to other arguments.

**Mr. C. S. Ranga Iyer:** Yes, Sir. When the Honourable the Foreign Secretary rises up and says, it is a State subject, I have only to say this that in regard to questions of Indian States and questions of British India I think Government are not entitled to our support and sympathy. I know that the administration in the Indian States would have been far better if the Government had not put obstacles in the way of the introduction of responsible government in the Indian States. I do not think there can be Swaraj in India so long as the Government intend using, as Lord Sydenham indiscreetly disclosed in the *Nineteenth Century*, the Indian States as political buffers. I understand their policy. Their policy is to make the Indian States so many Ulsters . . . .

**Sir Denys Bray:** I rise to a point of order.

**Mr. President:** The Honourable Member is talking generally and not referring to any particular State.

**Mr. C. S. Ranga Iyer:** Their policy is to make so many Ulsters of the Indian States, so that when the day comes when India is liberated from foreign bondage, there would be an "Indian Free State" with so many Ulsters in between. That is the policy of the British Government here.

And then, Sir, take the communal question. I do not refer to it in the spirit of a previous speaker (Mr. Abdul Matin Chaudhury). I refer to it from the standpoint—the only standpoint that appeals to me—of a man who belongs to no community because he belongs to the country. Sir, how could this communal agitation, how could this communal chaos, have come into existence in this country? How could it have assumed such tremendous proportions? We all know when political questions arise, when political campaigning proceeds, how political agitators and political campaigns are met. When the lives of a couple of Englishmen were jeopardised in the Punjab, when an English woman, most unfortunately, most inexcusably was chased through the narrow streets of Amritsar, how the powers-that-be used all their power to terrorise the people of India. Not all the *hartals*, not all the Satyagraha movements have caused so much loss of lives as the communal riots of Bengal and other places. Sir, in Calcutta during the communal riots more people suffered than did Europeans in the Punjab. The Punjab had martial law. The Punjab witnessed the Jallian-walla Bagh massacre. The Punjabees were ordered to crawl in a narrow lane in Amritsar because they wanted to teach Indians a lesson. When communal agitation results in loss of lives on such a scale, on a scale so much vaster than political agitation, how do they meet the former? I charge them with egging on communalism because they do not put down communalism with the frenzy with which they put down political agitation, even political agitation of a non-violent kind. Imagine the Governor of Bengal, like Nero, fiddling in Darjeeling when Bengal and Calcutta were burning. My friend over there laughs: but even the *Morning Post*, which is the conscience-keeper of the British Empire, condemned the Governor of Bengal for that policy of instigating communal agitation. Why do they not meet communal agitation in the same way as they meet political agitation? I do not approve of that method, I do not approve of that manner, but they approve of it; I ask them to treat the communalists in

the same way as political agitators. If the politician who preaches race hatred against the British should be put down, should be regulated, interned, imprisoned, give the same treatment also to the communalist who too preaches race hatred. That is my position. If the politician who preaches Swaraj has to be proceeded against for sedition and kept in jail—and you put 20,000 people in India in jail—treat the communalists also in the same way. You give the latter a long rope. You drink whisky in your clubs and laugh over the situation and say "Look at these fools going for each other". You enjoy the situation, and that is the biggest indictment of foreign rule in India. If we had Swaraj I believe under repression communalism would have hidden its diminished head, because we would have dealt with communalism of a blackguardly kind in the same manner as you deal with political agitation of a virtuous kind, for communalism is calculated to retard the progress of India. It is the result of ignorant people coming forward and preaching ignorant things. Political agitation on the other hand, as many of your speakers and writers have proclaimed, is the result of a hunger for freedom. I could give quotations from the best of English writers, from the best of English friends of India to prove that political agitation, the hunger for freedom, is a legitimate thing. But this legitimate thing is put down by a foreign government in a most illegitimate manner, while the illegitimate communal agitation is supported by their negligence, by their indifference, sometimes by their insidious applause—for, Sir, the United Provinces Government in their administration report, when the head of that administration was that notorious reactionary, Sir William Marris, said without any shame that "the change from the political to the communal was an improvement." I am quoting the words of the Government of Sir William Marris, who said in an unguarded moment that the change from the political to the communal was "an improvement." What happened in Lucknow? There was a riot and people were killed; and then what happened? Prosecutions were withdrawn. It was my duty, Sir, to carry on a campaign against this insidious support that the Government had given to communalism. Some years after the Secretary to the Government publishes a communiqué explaining how and why the prosecutions were withdrawn. Supposing Englishmen had been the sufferers in a political riot, would you have conceived of withdrawing prosecutions? Would you have issued communiqués explaining the situation? Humbug us no more. My leader has realized the truth after himself having been a moderate of moderates. Sir, the best years of his life were spent in association with the Government, in admiration for the English ways and the English people. He was disillusioned only by your action; he was disheartened only by your attitude; and if there has not been a revolution in India it is because India has been for long centuries under alien rule; it has been a trampled worm; but even "a worm turns". Sir, the message of this motion is not to the gentlemen on the other side but to our people; and what does this message say? The message of this rejection of the Finance Bill will proclaim to the people of my country in a voice of thunder which must be heard:

"Never give up, though the grape shot may rattle,  
Or the full thunder cloud over you burst,  
Stand like a rock and the storm or the battle,  
Little shall harm you though doing the worst."

The Assembly then adjourned till Eleven of the Clock on Monday, the 19th March, 1928.