

10th April, 1933

THE
LEGISLATIVE ASSEMBLY DEBATES
(OFFICIAL REPORT)

VOLUME IV, 1933

(31st March to 12th April, 1933)

FOURTH SESSION
OF THE
FIFTH LEGISLATIVE ASSEMBLY,
1933



SIMLA
GOVERNMENT OF INDIA PRESS
1933

Legislative Assembly.

President :

THE HONOURABLE SIR IBRAHIM RAHIMTOOLA, K.C.S.I., C.I.E. (Upto 7th March, 1933.)

THE HONOURABLE MR. R. K. SHANMUKHAM CHETTY. (From 14th March, 1933.)

Deputy President :

MR. R. K. SHANMUKHAM CHETTY, M.L.A. (Upto 13th March, 1933.)

MR. ABDUL MATIN CHAUDHURY, M.L.A. (From 22nd March, 1933.)

Panel of Chairmen :

SIR HARI SINGH GOUB, KT., M.L.A.

SIR ABDUR RAHIM, K.C.S.I., KT., M.L.A.

SIR LESLIE HUDSON, KT., M.L.A.

MR. MUHAMMAD YAMIN KHAN, C.I.E., M.L.A.

Secretary :

MR. S. C. GUPTA, C.I.E., BAR.-AT-LAW.

Assistants of the Secretary :

MIAN MUHAMMAD RAFI, BAR.-AT-LAW.

RAI BAHADUR D. DUTT.

Marshal :

CAPTAIN HAJI SARDAR NUR AHMAD KHAN, M.C., I.O.M., I.A.

Committee on Public Petitions :

MR. R. K. SHANMUKHAM CHETTY, M.L.A., *Chairman*. (Upto to 13th March, 1933.)

MR. ABDUL MATIN CHAUDHURY, M.L.A., *Chairman*. (From 22nd March, 1933.)

SIR LESLIE HUDSON, KT., M.L.A.

SIR ABDULLA-AL-MAMÜN SUHRAWARDY, KT., M.L.A.

MR. B. SITARAMARAJU, M.L.A.

MR. C. S. RANGA IYER, M.L.A.

CONTENTS.

VOLUME IV.—31st March to 12th April, 1933.

PAGES.	PAGES.
FRIDAY, 31ST MARCH, 1933—	
Unstarred Questions and Answers 2893—2904	
Statement of Business .. 2904—05	
Statements laid on the Table 2905—08	
Proposals for Indian Constitutional Reform—Adopted 2908—78	
SATURDAY, 1ST APRIL, 1933—	
Questions and Answers .. 2979—3037	
Unstarred Questions and Answers 3037—40	
Motion for Adjournment—Whole-sale arrests in connection with the Congress Session at Calcutta Negatived .. 3040, 3069—92	
Message from the Council of State 3040	
The Indian Income-tax (Amendment) Bill—Amendment of section 4—Presentation of the Report of the Select Committee .. 3040—46	
Resolution <i>re</i> Release of Mr. Gandhi, Mufti Kifaetullah and other Political Prisoners—Discussion not concluded .. 3046—69	
MONDAY, 3RD APRIL, 1933—	
Questions and Answers .. 3093—3103	
Statements laid on the Table 3103—04	
The Indian Tariff (Ottawa Trade Agreement) Supplementary Amendment Bill—Passed as amended 3104—24	
The Provincial Criminal Law Supplementing Bill—Discussion not concluded .. 3124—54	
Appendix .. 3155	
WEDNESDAY, 5TH APRIL, 1933—	
Questions and Answers .. 3157—76	
Unstarred Questions and Answers 3177—79	
The Provincial Criminal Law Supplementing Bill— <i>contd.</i> 3179—3227	
Statement of Business .. 3227	
FRIDAY, 7TH APRIL, 1933—	
Members Sworn .. 3229	
Questions and Answers .. 3229—43	
Statements laid on the Table 3243—53	
The Provincial Criminal Law Supplementing Bill—Passed as amended .. 3254—68	
The Auxiliary Force (Amendment) Bill—Passed as amended 3268—72	
The Indian Merchant Shipping (Amendment) Bill—Discussion not concluded .. 3272—3303	
SATURDAY, 8TH APRIL, 1933—	
Message from the Council of State 3305	
The Indian Merchant Shipping (Amendment) Bill—Discussion not concluded .. 3305—15, 3316—75	
Statement of Business .. 3315—16	
The Safeguarding of Industries Bill—Introduced .. 3375	
The Indian Tariff (Amendment) Bill—Introduced .. 3375	
MONDAY, 10TH APRIL, 1933—	
Questions and Answers .. 3377—3401	
Unstarred Questions and Answers 3401—05	
Statements laid on the Table 3405—08	
The Indian Income-tax (Second Amendment) Bill—Presentation of the Report of the Select Committee .. 3411	
The Indian Merchant Shipping (Amendment) Bill—Passed as amended .. 3411—35	
The Indian Income-tax (Amendment) Bill—Discussion not concluded .. 3435—72	
Appendices .. 3473	

	PAGES.		PAGES.
TUESDAY, 11TH APRIL, 1933—		WEDNESDAY, 12TH APRIL, 1933—	
Short Notice Questions and Answers	3475—76	Questions and Answers ..	3547—52
Message from the Council of State ..	3476	Short Notice Questions and Answers	3552—54
The Indian Income-tax (Amendment) Bill—Passed as amended	3477—3532	Unstarred Questions and Answers	3554—56
The Safeguarding of Industries Bill—Discussion not concluded	3532—46	The Safeguarding of Industries Bill—Passed	3557—96
		The Indian Tariff (Amendment) Bill—Passed	3587—98
		The Indian Medical Council Bill—Referred to Select Committee	3588—3625
		The Indian Merchant Shipping (Second Amendment) Bill—Discussion on the motion to refer to Select Committee not concluded	3625—33

LEGISLATIVE ASSEMBLY.

Monday, 10th April, 1933.

The Assembly met in the Assembly Chamber of the Council House at Eleven of the Clock, Mr. President (The Honourable Mr. R. K. Shanmukham Chetty) in the Chair.

QUESTIONS AND ANSWERS.

CAUSES OF THE DEATH OF ONE HAJEE VAJEEHUDDIN.

1165. ***Maulvi Sayyid Murtaza Sahab Bahadur:** (a) Will Government be pleased to state the causes of the death of one Hajee Vajeehuddin?

(b) What is the report of the British Minister at Jeddah relating to the said Hajee's death? Will Government be pleased to lay it on the table?

(c) Is it a fact that when passengers are on board the ship, the crane should not work and that, owing to the rule of the shipping company having not been observed, the death of the said Hajee Sahib was caused?

(d) If the shipping company's negligence or non-observance of the rules has resulted in the said death, was any action taken against the company? If not, do they propose taking any action or not? If not, why not?

(e) Has any compensation been given to the bereaved family of the deceased? If not, do Government propose to get the bereaved family reasonable compensation?

Mr. G. S. Bajpai: Government have not received any report from His Majesty's Minister at Jeddah regarding the death of any pilgrim named Hajee Vajeehuddin. They are now making enquiries and the result will be communicated to the House in due course.

Mr. M. Maswood Ahmad: Is there any one on behalf of Government to see that the instructions and rules issued and framed by Government are followed on the ship?

Mr. G. S. Bajpai: There is a Protector of Pilgrims at every port now and, in addition, we have got the Haj Committees.

Kunwar Hajee Ismail Ali Khan: May I know if these Haj Committees are working?

Mr. G. S. Bajpai: We asked the Local Governments some months ago to set up these Haj Committees under the Act which was passed in the Simla Session. I could not say offhand whether they have actually been functioning or not.

Maulvi Sayyid Murtuza Saheb Bahadur: Will Government find out whether these Port Haj Committees have been set up?

Mr. G. S. Bajpai: Certainly.

REFUSAL OF PERMISSION TO CERTAIN PERSONS TO PROCEED TO MECCA.

1166. ***Maulvi Sayyid Murtuza Saheb Bahadur:** (a) Is it a fact that some respectable Muslims, such as Maulana Hasrat Mohani, Maulana Ismail Ghuznavi and a few others including some respectable lady pilgrims were not permitted to proceed to Mecca by the last steamer *S. S. Riznavi*? What are their names and their representative character?

(b) Will Government please state the reasons for their detention?

Mr. H. A. F. Metcalfe: (a) Of the persons named, it is understood that Maulana Hasrat Mohani has already proceeded to the Hedjaz. Government have no information as to any persons having been refused facilities for proceeding to the Hedjaz by *S. S. Riznavi* except Maulana Ismail Ghuznavi who has been refused a pilgrim passport under the orders of Government.

(b) The reasons for Government's action in this case are that the person named has an extremely bad record for anti-Government activity both in India and abroad. He has twice been convicted and imprisoned for anti-Government activities in India and Government have knowledge that he has attempted not only to bring Government into hatred and contempt among Indian pilgrims, but also to create hostile feelings between His Majesty's Government and the Government of a foreign country. As recently as January, 1933, he issued a pamphlet entitled "Necessary information for Indian Hajis" which contained very gross insinuations against His Majesty's Government as the enemy of Islam. Taking these facts into consideration, Government decided that a person of such dangerous political tendencies could not be granted facilities for pursuing his activities in a foreign country.

Maulvi Sayyid Murtuza Saheb Bahadur: May I know if Government were not aware of his political activities when passport was issued in his favour?

Mr. H. A. F. Metcalfe: I am not aware when a passport was issued in his favour.

Maulvi Sayyid Murtuza Saheb Bahadur: Will Government be pleased to ascertain whether it is a fact that passports were actually issued in his favour and that he was refused to proceed to Mecca just at the time of embarking?

Mr. H. A. F. Metcalfe: I will make inquiries on that subject, but I have no knowledge whether he possesses a passport.

Mr. S. O. Mitra: Did Government ask for any undertaking from this gentleman that he will not take part in any political activities while he was performing his Haj?

Mr. H. A. F. Metcalfe: No.

Mr. S. O. Mitra: Why then do Government restrict a man from performing his binding religious duties without ensuring that he is not willing to give an undertaking to this effect?

Mr. H. A. F. Metcalfe: With regard to the suggestion that he has been prevented from performing his binding religious duties, I think the House should know that this gentleman has already proceeded to Mecca not less than 18 times.

Dr. Ziauddin Ahmad: If a man has safely performed Haj for 18 times, he might be allowed to perform it for the 19th time?

Mr. H. A. F. Metcalfe: That is a question of opinion on which I venture to disagree with the Honourable Member.

Dr. Ziauddin Ahmad: Muslim opinion is very strong on this point. Performing the Haj as many times as possible is a great blessing.

Mr. M. Maswood Ahmad: Do Government propose that a Mussalman should not perform certain number of pilgrimages? What is the maximum limit in the opinion of the Government?

Mr. H. A. F. Metcalfe: Government have no desire to place any restriction whatever on the legitimate performance of religious duty. What they object to is to a person obtaining facilities from Government in order to go and work against Government in a foreign country.

PROMOTIONS TO THE GRADE OF INSPECTORS OF POST OFFICES AND RAILWAY MAIL SERVICE.

1167. ***Mr. Muhammad Azhar Ali:** (a) Is it a fact that under the rules an official above 35 years of age in the Post Offices and Railway Mail Service is not eligible for Inspector's appointment?

(b) Is it a fact that many of the officials selected for the Inspectors' examination, which could not be held owing to the introduction of the lower selection grade examination, were above 40 years of age on the date of the first lower selection grade examination, but notwithstanding this they were allowed to appear for it?

(c) Is it a fact that some of such officials as referred to in part (b) above were declared to have passed the examination after having appeared in only two subjects instead of four, and that they, having not been provided for in the selection grade till the abolition of the lower selection grade examination, are now placed on the list of candidates approved for appointment as Inspector in Post Offices and Railway Mail Service?

(d) Is it a fact that the Director-General of Posts and Telegraphs has issued instructions to all Heads of Circles that officials, who were selected for the Inspectors' examination and allowed to appear in the lower selection grade examination held in 1919 and actually passed it, should be only considered as eligible for Inspectors' appointment?

(e) If the reply to part (b) be in the affirmative, will Government please state whether the fact stated in part (c) is in consonance with the Director General's instructions in regard to Inspectors' appointments?

(f) If not, will they please state what action they now propose to take in view of the practice prevalent in various Circles?

Sir Thomas Ryan: (a) The fact is not as stated by the Honourable Member. The age-limit of 35 years is in regard only to the eligibility of an official to appear at the new Inspectors examination.

(b) Government have no precise information but the facts are probably as stated by the Honourable Member.

(c) The reply to both the parts of the question is substantially in the affirmative.

(d) Yes, if by the "1919" examination the Honourable Member means the '1929' examination.

(e) If by 'Director General's instructions', the Honourable Member refers to the rule referred to by him in part (a) above, he will see from the reply to that part that there has been no inconsistency.

(f) Does not arise.

INITIAL PAY OF GRADUATES IN THE POST OFFICES.

1168. ***Mr. Muhammad Azhar Ali:** (a) Is it not a fact that prior to 19th September, 1930, there was no order discriminating between graduates of arts, science, or commerce for the purpose of starting pay in the Posts and Telegraphs Department?

(b) Is it not a fact that graduates and under-graduates in commerce were actually recruited on a higher starting pay admissible to graduates and under-graduates in arts and science, and that they were allowed to draw the higher rate of pay for several years?

(c) Is it not a fact that on the 19th September, 1930, an order was issued giving the benefit of higher starting pay in the Posts and Telegraphs Department only to those degree and diploma holders in commerce who entered the Department after the 19th September, 1930?

(d) Is it a fact that according to this order the pay of graduates and under-graduates in commerce recruited before that date were reduced with retrospective effect, and that the pay alleged to have been overdrawn by them is being recovered, thereby bringing them on the same level with matriculates?

(e) Is it a fact that there is a rule that the pay which is drawn by an official "under the reasonable belief that he is entitled to it" may not be recovered?

(f) Will Government please state if there is any order giving the graduates in science (B.Sc.) the same benefits of pay, etc., enjoyed by graduates in arts (B.A.)? If not, what led Government to issue special orders for graduates in commerce only?

(g) Do Government propose to waive recovery from the officials affected and restore their pay, thereby putting them on the same footing with other graduates? If not, why not?

(h) Will Government please supply the following information:

- (1) the number of graduates and under-graduates in commerce
- " " affected in each Postal Circle by this order;

- (2) the total amount ordered to be recovered from them;
- (3) the number of graduates and under-graduates in commerce recruited after 19th September, 1930?

Sir Thomas Ryan: The attention of the Honourable Member is invited to the reply given in this House to Mr. C. S. Ranga Iyer's almost identical unstarred question No. 121 on the 22nd March, 1933.

GRANT OF INCREMENTS AND EXEMPTION FROM PASSING ANY EXAMINATION TO THE OFFICIALS OF THE SORTING OFFICE, MADRAS GENERAL POST OFFICE.

1169. *Mr. N. M. Joshi: (a) Will Government be pleased to state whether they are aware of the fact that some of the officials working at Madras General Post Office Sorting Office have completed their probationary period of two years and are not yet allowed to draw increments of pay? If so, why?

(b) Will Government be pleased to state whether they are aware of the fact that some officials appointed at the Madras General Post Office Sorting Office, after a departmental examination, are being asked to pass another examination before earning their increment?

(c) If the answer to part (b) be in the affirmative, are Government aware that these men were recruited after undergoing a training of four months and after passing a departmental test?

(d) Will Government be pleased to state whether they are aware of the fact that in the Telegraph side, if men in the station service after passing the efficiency bar in the first service are transferred to general service, they are not required to pass again the same bar in general service?

(e) If the answer to part (d) be in the affirmative, are Government prepared to consider the grant of increments without any stoppage and also the grant of exemption to the men referred to in part (b) from passing any examination?

Sir Thomas Ryan: Information has been called for and will be placed on the table in due course.

PRECARIOUS CONDITION OF THE LOAN OFFICES OF BENGAL.

1170. *Mr. K. O. Neogy: (a) (i). Has the attention of Government been drawn to the fact that the loan offices of Bengal are leading a precarious existence and a majority of them are on the verge of wholesale collapse?

(ii) Are Government aware:

(1) that this is causing an extensive hardship to the middle class and the rural population of Bengal and that any general failure of these loan offices will seriously aggravate the present economic crisis in the mufassil, and

(2) that generally speaking the causes of this state of affairs lie beyond the control of the loan offices?

(b) If the answers to the above part be in the affirmative, what remedial measures do Government propose taking to meet the present crisis?

(c) Are Government considering the desirability of establishing a "Financing Corporation" as suggested by the Central Banking Enquiry Committee?

(d) Do Government propose undertaking banking legislation on the lines recommended by the Provincial and the Central Banking Enquiry Committee?

(e) If the answer to parts (b), (c) or (d) be in the negative, will Government please state the reasons therefor?

The Honourable Sir George Schuster: (a) (i) and (ii). The attention of the Government of India has not been specifically drawn to the position of the loan offices in Bengal as indicated in the question. They have no reason to doubt that their land mortgage business has been seriously affected by the fall in the price of agricultural commodities.

(b) A copy of the Honourable Member's question is being forwarded to the Government of Bengal.

(c), (d) and (e). The Honourable Member is not correct in saying that a financing corporation was specifically suggested by the Central Banking Enquiry Committee. One of the members of the Committee, Mr. N. R. Sarkar, submitted a note to the Committee proposing the creation of such a corporation, and the Committee recommended that the suggestion should be examined by the Government of Bengal and the Provincial Legislature, land mortgage banking being under the control of Provincial Governments. As regards the more general question of an Act to regulate their purely banking operations, the Central Banking Enquiry Committee recommended that they should be governed, like all joint-stock banks, by a special bank Act. This aspect of the question, which alone falls within the purview of the Central Government, will be examined when the question of the Reserve Bank again comes under consideration.

Mr. K. C. Neogy: Will the Honourable Member be pleased to lay on the table of the House the reply which he may receive from the Government of Bengal in this matter?

The Honourable Sir George Schuster: Speaking offhand, I do not see that there will be any objection to that, but I would ask the Honourable Member to put down a question on the subject at the next Session. I think that will be more satisfactory.

COLLECTION OF THE SUBSCRIPTION OF THE POSTAL AND RAILWAY MAIL SERVICE CO-OPERATIVE BENEFIT FUND LIMITED, MADRAS.

1171. ***Mr. S. C. Mitra:** (a) Is it a fact that the subscriptions of the Postal and Railway Mail Service Co-operative Benefit Fund, Ltd., Madras, are deducted from the salary bill of the members and are remitted by service money orders?

(b) Is it a fact that similarly the subscriptions of the All-India Mutual Relief Fund, Punjab, are remitted by service money orders?

(c) If the reply to parts (a) and (b) be in the affirmative, will Government be pleased to state why similar concessions have been refused to other benefit funds of the postal employees at Bombay and Calcutta?

(d) Are Government prepared to issue orders that the remittance of the benefit funds may be remitted by service money orders?

(e) If not, will Government please state why a concession which has been extended to some benefit funds are being refused to others?

Sir Thomas Ryan: (a) Yes, as a concessional arrangement which was sanctioned in 1928.

(b) If the Honourable Member refers to the All-India Postal and Railway Mail Service Mutual Relief Fund, Punjab, which enjoyed the concession from 1928, that Fund has now been split up into two funds for which no such concession has been granted.

(c) to (e). The concession granted in the past to certain Co-operative Societies of the Posts and Telegraphs Department is not now being extended to others. Such extension would add to the already heavy work of the Department.

TRANSFER OF INSPECTORS OF POST OFFICES IN BENGAL.

1172. ***Mr. S. O. Mitra:** (a) Is it a fact that the Inspectors of Post Offices are liable to transfer from one Sub-Division to another at an interval of three years?

(b) Will Government be pleased to state why the Town Inspectors of Calcutta have been allowed to work in Calcutta since their appointment as Town Inspectors?

(c) Is it a fact that many Inspectors of the mufassil expressed their willingness to come to Calcutta by forgoing their travelling allowance?

(d) Is it also a fact that there are many Sub-Divisions, viz., Alipore, Howrah, Barrackpore and Serampore, which are very near to Calcutta and where these Town Inspectors can be transferred?

(e) Are Government prepared to issue orders that the Town Inspectors of Calcutta are transferred to the mufassil Sub-Divisions also so that the Inspectors working in the mufassil can get facilities to come to Calcutta? If not, why not?

Sir Thomas Ryan: (a) Yes.

(b), (c) and (d). Government have no precise information. The matter is one within the competence of the Postmaster-General, Bengal and Assam, to whom a copy of this question is being sent.

(e) Government do not consider that the issue of any further orders is required.

APPOINTMENT OF AN INDIAN AS DIRECTOR GENERAL, INDIAN MEDICAL SERVICE, OR AS PUBLIC HEALTH COMMISSIONER IN INDIA.

1173. ***Mr. Gaya Prasad Singh:** (a) Will Government be pleased to state if it is a fact that nearly fifteen years ago orders were passed by the Government of India that either the Director General, Indian Medical Service, or the Deputy Director General, Indian Medical Service, should in future be an Indian? If so, will Government please lay a copy of that order on the table?

(b) Is it a fact that the present Director General, Indian Medical Service, is retiring from the service during this year?

(c) Is it also a fact that the extension granted to the Public Health Commissioner, India, expires this year? If the answer to parts (a) and (b) be in the affirmative, do Government propose to appoint an Indian Indian Medical Service Officer to the post?

Mr. G. S. Bajpai: (a) No such orders were passed by the Government of India.

(b) Yes.

(c) The present Public Health Commissioner will have completed four years service as Major-General on the 10th December, 1933. Claims of suitable Indian officers of the Indian Medical Service will receive due consideration when the time comes.

Mr. Gaya Prasad Singh: With regard to the answer to part (c) of my question, I should like to know how many extensions the Public Health Commissioner has already received?

Mr. G. S. Bajpai: Hitherto, Sir, he has not received a single extension.

MILITARY PENSION CLAIMS.

1174. ***Mr. Muhammad Anwar-ul-Azim:** Will Government be pleased to place on the table replies to unstarred questions Nos. 299, 300, 302 and 303 of the 30th March, 1932, regarding military pensions claims?

Mr. G. R. F. Tottenham: With your permission, Sir, I will answer questions Nos. 1174 and 1175 together.

Statements containing the information promised in reply to the questions mentioned by the Honourable Member were laid on the table on the 15th September, 1932.

INCREASE OF PENSIONS OF RETIRED MILITARY MEN BY RE-EMPLOYMENT.

†1175. ***Mr. Muhammad Anwar-ul-Azim:** Will Government be pleased to lay on the table the reply to unstarred question No. 284 of the 29th March, 1932, regarding the increase of pensions of retired military men by re-employment as promised by them?

ARREARS OF PAY OF DRIVERS IN A MULE CORPS.

1176. ***Mr. Muhammad Anwar-ul-Azim:** (a) With reference to the answer given to part (a) of starred question No. 1083 of the 30th March, 1932, are Government aware of the fact that the credit balances of poorly-paid ex-servos of the Indian Army and drivers, etc.; of the Indian Army Service Corps are not being paid by the officers concerned even on establishing their claims directly or through their attorneys and that their applications submitted by them are not replied to?

(b) If so, will Government kindly state the reasons why this is so?

† For answer to this question, see answer to question No. 1174.

Mr. G. R. F. Tottenham: With your permission, Sir, I will answer questions Nos. 1176, 1177 and 1178 together.

The answer to part (a) of each question is in the negative, but if the Honourable Member will let me know of any specific cases of the kind mentioned by him, I will inquire into them.

Part (b) of the questions does not arise.

ARREARS OF PAY, ALLOWANCES AND PENSIONS OF EX-INDIAN OFFICERS AND SOLDIERS OF THE INDIAN ARMY.

†1177. ***Mr. Muhammad Anwar-ul-Azim:** (a) Is it a fact that petitions of ex-Indian officers and soldiers of the Indian Army in respect of arrears of their pay, allowances and pensions are not replied to even by the highly-placed military officers?

(b) If so, will Government kindly state the reason for such procedure and their attitude towards their loyal and faithful servants?

BELATED CLAIMS OF EX-MILITARY MEN TO PAY, PENSION, ETC.

†1178. ***Mr. Muhammad Anwar-ul-Azim:** (a) With reference to the answer given on the 28rd March, 1932, to part (a) of starred question No. 918, is it not a fact that the claims of ex-military men to pay, pension, etc., are not entertained by the Officers Commanding and the Controllers of Military Accounts concerned, even after furnishing cause of delay by the beneficiaries concerned in submission of their claims and that their claims are still being declared as time-barred?

—(b) If so, are Government prepared to issue orders to the officers concerned for the entertainment of such claims?

DISABILITY OR INVALID PENSIONS GIVEN IN THE INDIAN ARMY.

1179. ***Mr. Muhammad Anwar-ul-Azim:** Is it a fact that service, disability or invalid pensions are given to all ranks, combatants and non-combatants including religious teachers of the Indian Army?

Mr. G. R. F. Tottenham: The Honourable Member is referred to the reply I gave on the 25th February, 1933, to part (a) of Mr. M. Maswood Ahmad's identical unstarred question No. 48.

PENSIONS AND GRATUITIES ADMISSIBLE TO PERSONNEL OF THE INDIAN ARMY.

1180. ***Mr. Muhammad Anwar-ul-Azim:** Is it a fact that mustering-out pensions and gratuities are admissible to personnel of the Indian Army, who are discharged on account of the disbandment of a unit and consequent elimination of its reserve, or on account of reduction of establishment or in any other circumstances due to no fault of their own, without any restriction to any date of their enlistment or re-enlistment in the Indian Army?

† For answer to this question, see answer to question No. 1176.

Mr. G. B. F. Tottenham: The Honourable Member is referred to the answer I gave on the 25th February, 1933, to part (b) of Mr. M. Maswood Ahmad's identical question No. 48.

ADVISORY AND STANDING COMMITTEES OF THE VARIOUS DEPARTMENTS OF THE GOVERNMENT OF INDIA.

1181. ***Mr. S. C. Mitra:** (a) Will Government please state what are the different Advisory and Standing Committees of the various Departments of the Government of India?

(b) What is the strength of each of these Committees?

(c) How many times did each of the Committees meet during the last financial year?

The Honourable Sir Harry Haig: The information desired by the Honourable Member is being obtained and will be laid on the table in due course.

DENIAL TO RAILWAY SUBORDINATES OF MORADABAD OF THE PRIVILEGE OF SEEING OFFICERS AT CALCUTTA.

1182. ***Mr. B. N. Misra:** (a) Is it a fact that the subordinates of Moradabad are denied the privilege of seeing officers at Calcutta?

(b) If not, under what circumstances did Mr. L. E. Vining address the following on the 9th June, 1932:

"You will not be given permission to see anyone in Calcutta. You have got to realise without further delay that my orders are to be carried out and I shall have to take serious view of your attitude which is bordering on insubordination which I am not prepared to tolerate"?

Mr. P. B. Rau: With your permission, Sir, I propose to reply to questions Nos. 1182, 1183 and 1184 together. I have called for certain information and will lay a reply on the table in due course.

PUNISHMENT GIVEN TO THE SUBORDINATES OF THE MORADABAD DIVISION, EAST INDIAN RAILWAY.

†1183. ***Mr. B. N. Misra:** Is it a fact that the subordinates of the Moradabad Division on the East Indian Railway are punished in anticipation of their explanations? If not, will Government be pleased to lay on the table a copy of the Divisional Superintendent, Moradabad, letter No. 112/99/27-E., of the 4th July, 1932, and what action do Government propose to take to punish the officers concerned?

SUSPENSION OF CERTAIN SUBORDINATES OF THE MORADABAD DIVISION, EAST INDIAN RAILWAY.

†1184. ***Mr. B. N. Misra:** (a) Is it a fact that the subordinates of the Moradabad Division were suspended by Mr. L. E. Vining and Mr. C. Pearce, and were paid during the period of suspension the subsistence allowance, but never received any punishment for the offence which could not be established? If so, why are they paid quarter pay in the absence of any punishment?

(b) Will Government be pleased to lay on the table the following letters issued by the Divisional Superintendent, Moradabad: (1) L./499 of 8rd

†For answer to this question, see answer to question No. 1182.

December, 1932; (2) 8/32-E. of 5th December, 1932; (3) E.-29/82 of 6th December, 1932; (4) E.-Control of 12th October, 1932; (5) C. C.-11/M. B.-10 of 12th October, 1932; (6) C. C.-17/M. B.-24 of 12th October, 1932; (7) C. C.-19/M. B.-32 of 17th October, 1932; (8) E. T.-3/32-R. A. S. M. of 24th October, 1932; (9) E. T.-3/32-R. A. S. M. of 1st November, 1932, and (10) E. T.-3/32-R. A. S. M. of 29th/30th November, 1932, with supporting documents?

MUSLIM POLICE OFFICERS IN DELHI.

1185. ***Mr. B. N. Misra:** (a) Is it a fact that the Deputy Superintendent of Police, Kotwali, the Deputy Superintendent, C. I. D., and the Deputy Superintendent on Special Duty at Delhi are Muhammadans?

(b) Is it also a fact that the Circle Inspector and the Sub-Inspector-in-Charge of Kotwali are also Muhammadans?

(c) Are Government aware of their general policy to avoid preponderance of one community in a department and also at a particular station?

(d) Are Government also aware that the population of Delhi and its suburbs mostly consists of Hindus, and that the Muhammadans are much less in number?

(e) Is it a fact that in spite of there being already two Muslim Deputy Superintendents of Police and many other Muslim Police officers in Delhi, another Muslim Deputy Superintendent of Police has very recently been brought in place of the only Hindu Deputy Superintendent of Police?

(f) If the reply to part (e) be in the affirmative, was a Hindu or non-Muslim particularly asked for from the Punjab Government? If not, why not?

The Honourable Sir Harry Haig: (a) and (b). The replies are in the affirmative.

(c) to (f). I would refer the Honourable Member to the reply given by me to parts (c), (d) and (e) of Sardar Sant Singh's unstarred question No. 180 on the 5th April, 1933.

MEETINGS OF QADIANIS HELD IN THE HOUSE OF THE DEPUTY SUPERINTENDENT, CRIMINAL INVESTIGATION DEPARTMENT, DELHI.

1186. ***Mr. B. N. Misra:** Are Government aware that meetings of Qadianis are held almost on every Friday and Sunday in the house of the Deputy Superintendent of Police, C. I. D., Delhi, who himself belongs to that sect and that all other religions are openly criticised in those meetings? If so, under what rule are these meetings allowed to be held in the house of a responsible police officer who is the custodian of law and order?

The Honourable Sir Harry Haig: The Deputy Superintendent of Police, C. I. D., is a member of the Anjuman-i-Ahmadiya, Lahore. No meetings of the kind described are held in his house.

NON-POLITICAL CASES INVESTIGATED BY THE DELHI CRIMINAL INVESTIGATION DEPARTMENT.

1187. ***Mr. B. N. Misra:** (a) Will Government be pleased to state the non-political cases investigated by the Delhi C. I. D. during the last three years?

(b) If the reply be in the negative or if there was a negligible number, how do Government justify the retention of a post of Deputy Superintendent in the Delhi C. I. D.? Is it the fact that a criminal agency has recently been created exclusively to deal with the non-political cases?

The Honourable Sir Harry Haig: (a) The information is not easily available.

(b) Though the Delhi C. I. D. has investigated some non-political cases during the last three years, its primary function is the watching and investigation of political, communal and revolutionary movements and crime. No separate staff has been sanctioned for the investigation of non-political crime. The Central Investigating Agency referred to in the question as the "Criminal Agency", is merely a local rearrangement of Police Station investigating staff and has no connection with the Delhi C. I. D.

DUTIES OF THE DEPUTY SUPERINTENDENT OF POLICE, CRIMINAL INVESTIGATION DEPARTMENT, DELHI.

1188. ***Mr. B. N. Misra:** (a) Is it a fact that the Deputy Superintendent of Police, C. I. D., is merely an intermediary between the Superintendent of Police, C. I. D. and the Inspectors, C. I. D.? What work does he actually do?

(b) Is it a fact that this appointment was particularly created in order to deal with criminal cases and also to relieve the Superintendent of Police of C. I. D. during his short leave, etc., when there was only one Deputy Superintendent of Police in Delhi?

(c) Is it a fact that since then a post of Deputy Superintendent of Police, Headquarters, has permanently been created and a separate C. I. Agency has been established? If so, how do Government justify the retention of this post during the present days of financial stringency?

The Honourable Sir Harry Haig: (a) and (c). The answer to the first part is in the negative. As regards the second part, I would refer the Honourable Member to the reply I have just given to his question No. 1187. The work done by the Deputy Superintendent is of an exacting nature requiring the whole-time attention of a Gazetted Officer.

(b) No, Sir.

LOCAL AND CONVEYANCE ALLOWANCES GIVEN TO THE GAZETTED POLICE OFFICERS IN DELHI.

1189. ***Mr. B. N. Misra:** (a) How much local and conveyance allowances are given to the gazetted police officers in Delhi and when and why were these sanctioned?

(b) Have these allowances ever been revised and overhauled? If not, why not? If so, when and with what effect?

(c) Are Government prepared to revise the grant of conveyance allowance given to the Deputy Superintendent of Police, C. I. D., Delhi, and reduce its scale?

The Honourable Sir Harry Haig: (a) I lay on the table a statement showing the local and conveyance allowances at present drawn by Gazetted Police Officers in Delhi. These allowances were sanctioned when the posts were created, with the exception of the conveyance allowance of the Deputy Superintendent of Police, C. I. D. This was first sanctioned as a temporary measure for a period of six months from the 1st August, 1930, in recognition of the fact that he was expected to supervise work in a large area, in which he did not draw travelling allowance. The local and conveyance allowances drawn by other Gazetted Officers were sanctioned in view of the fact that Delhi is an expensive centre and because the duties of these officers at headquarters necessitate the keeping of a motor car.

(b) The sanctioned local and conveyance allowances except those which were in existence before the 1st January, 1919, and have not been enhanced since that date have been subjected to emergency cuts varying from 10 per cent. to 20 per cent. since March, 1931.

(c) Government do not consider that the conveyance allowance drawn by the Deputy Superintendent, C. I. D., is excessive, and are not, therefore, prepared to take the action suggested.

Statement.

<i>Designation of Gazetted Officers.</i>	<i>Local Allowance.</i>	<i>Conveyance Allowance.</i>
	<i>Rs.</i>	<i>Rs.</i>
1. Senior Superintendent of Police	150
2. Superintendent of Police, C. I. D.	129
3. Assistant Superintendent of Police . . .	90	109
4. Deputy Superintendent of Police City . .	75	87/8
5. Deputy Superintendent of Police Headquarters .	75	87/8
6. Deputy Superintendent of Police, C. I. D. . .	75	87/8

MOTOR DRIVERS OF POLICE OFFICERS IN DELHI.

1190. ***Mr. B. N. Misra:** Are Government aware that none of the police officers in Delhi has got his private motor driver, but, that the police constables detailed as their orderlies or gunmen are being utilised as motor drivers? If so, why and under what orders?

The Honourable Sir Harry Haig: I am making enquiries from the Chief Commissioner, Delhi, and will lay a reply on the table in due course.

SUPPLY OF ADVANCE COPIES OF REPLIES TO STARRED QUESTIONS TO THE MEMBERS OF THE LEGISLATURES.

1191. ***Rai Bahadur Sukhraj Roy:** (a) What objection have Government to supply advance copy of replies to starred questions to the Legislatures concerned at least 24 hours before the date on which the reply has to be given?

(b) Have Government considered whether the Legislatures should not be given at least 24 hours' opportunity, if not more, to go through the replies to their starred questions and to prepare themselves to put suitable supplementary questions where necessary? If so, with what result?

The Honourable Sir Brojendra Mitter: (a) and (b). The procedure contemplated by the Honourable Member is not authorized by the Standing Orders and in the opinion of Government would be wholly at variance with the elementary implications of the system of oral interpellation.

CLERKS' QUARTERS IN NEW DELHI.

1192. ***Rai Bahadur Sukhraj Roy:** (a) What objection have Government to furnish the statements and information called for in unstarred question Nos. 54 and 57, dated the 13th February, 1932, and starred question No. 879, dated the 23rd September, 1931?

(b) What are the reasons for treating the information of less or no benefit to public or employees?

The Honourable Sir Frank Noyce: (a) and (b). The objection to furnish the statements and information called for in the questions referred to was mentioned in the replies to those questions, viz., the labour involved in compiling the information required would be incommensurate with the benefit obtained.

EXEMPTION OF A CERTAIN CLASS OF EMPLOYEES FROM THE TEN PER CENT. CUT IN PAY.

1193. ***Rai Bahadur Sukhraj Roy:** (a) Will Government be pleased to refer to starred question No. 617, dated the 4th March, 1932, regarding the exemption of a certain class of employees from the 10 per cent. cut in pay and state if the offices subordinate to the Imperial Secretariat and its Attached offices (except Railways and Posts and Telegraphs) have since been treated in the same manner? If not, why not?

(b) Will Government please state whether the employees of the Railway Board and the Director General's office were not treated differentially in this matter only or are not treated differentially in all other matters also? If differential treatment has been made applicable in the case mentioned in part (a) only, have Government considered whether it should be made applicable in all other matters also?

The Honourable Sir Frank Noyce: (a) The Honourable Member apparently refers to the fact that officials drawing a pay of Rs. 40 per mensem and below, employed in the Railway Department (Railway Board) and in the Posts and Telegraphs Directorate, were not exempted from the emergency cut while officials drawing similar rates of pay employed in other Departments of the Government of India Secretariat and other attached offices were exempted. The position as regards exemption from the cut remains unchanged and the question of fresh consideration has not therefore arisen.

(b) Exemption from the cut is the only matter related to the application of the Civil Services (Emergency Deduction) Rules which the Honourable Member has presumably in mind in which the employees of

the Railway Board and the Director General's office were treated differently from the employees in other Departments of the Government of India Secretariat and other attached offices. Government are not aware of the "other matters" in respect of which the Honourable Member desires differential treatment to be meted out.

ABSENCE OF THE SUPERINTENDENT OF THE WIRELESS BRANCH OF THE OFFICE OF THE DIRECTOR GENERAL, POSTS AND TELEGRAPHS.

1194. ***Rai Bahadur Sukhraj Roy:** Will Government be pleased to refer to starred question No. 816 answered on the 15th March, 1932, regarding the absence of the Superintendent of the Wireless Branch, Director General, Posts and Telegraphs, and state if during the period from 18th July to 23rd December, 1931, the work of the Branch suffered much for want of a Superintendent only and if the work could not have been managed by posting one or two more Assistants there? Is the work of the Branch up to the mark now? If not, where is the necessity for posting a highly paid official?

Sir Thomas Ryan: (a) Yes, the work of the branch did suffer for want of a Superintendent during the period in question. It could not have been managed efficiently by posting additional assistants. The work is up to the mark now. The last part does not arise.

RETENTION OF THE APPOINTMENT OF OVERSEER OF PEONS IN THE OFFICE OF THE DIRECTOR GENERAL, POSTS AND TELEGRAPHS.

1195. ***Rai Bahadur Sukhraj Roy:** Will Government be pleased to state :

- (a) if the overseer of peons in the Director General, Posts and Telegraph's office was granted leave during the summer months, 1932, and, if so, for what period and who was appointed to act in his place; if none, why and how the work was managed;
- (b) the name of the departments in which such appointments exist; if none, state necessity justifying this appointment in the Director General's office only;
- (c) when and by whom this appointment was sanctioned;
- (d) what are the justifications for retaining this appointment any longer especially during these hard days of financial stringency;
- (e) what would be the annual saving if this appointment is abolished?

Sir Thomas Ryan: (a) Yes, for one month, subsequently extended by two weeks. No one was appointed to act in his place as the time was short and in order to avoid extra expenditure. As it was the slack season, his work was managed by a clerk in the Cash Branch with the help of peons.

(b) and (d). This is a special post which exists only in my office. The overseer maintains discipline among a large inferior staff and sees that unauthorised persons do not obtain access to the office; he is also employed in the conveyance of cash and in supervision of the peons quarters.

(c) The post was first sanctioned by the Director General, as a temporary measure from the 18th August, 1920, and was subsequently made permanent. Its retention was agreed to by the Standing Finance Committee in 1930.

(e) Rs. 504 would be saved in pay but a great deal of inconvenience would be entailed.

INADEQUATE REPRESENTATION OF MUSLIMS IN THE BENARES CITY POST OFFICE.

1196. *Maulvi Sayyid Murtuza Sahab Bahadur: (a) With reference to the statement furnished by Government in reply to starred question No. 363, dated the 20th February, 1933, are Government aware that the total number of permanent Muslim employees at the Benares City Post Office has further been reduced from 59 to 56 by (i) the retirement of one Muslim selection grade Sub-Postmaster, (ii) the death of one Upper Division Muslim clerk, and (iii) the transfer of a Muslim selection grade Town Inspector to the Benares Division, out of the total strength of 316 officials, leaving a percentage of only about 18 per cent. for the Muslims?

(b) Are Government aware that the Muslim population in the jurisdiction of the Postmaster, Benares City Post Office (*viz.*, in Benares town and cantonment), is about 34 per cent. according to the latest Census Report?

(c) If the replies to parts (a) and (b) above be in the affirmative, will Government be pleased to account for this shortage of more than 15 per cent. in the Muslim representation at Benares City? Do they propose to adjust this communal inequality of Muslims?

The Honourable Sir Frank Noyce: (a) Government regret that they have no precise information subsequent to that supplied in the statement to which the Honourable Member refers.

(b) and (c). Apparently the Honourable Member's contention is that the representation of Muslims in the staff of each post office should correspond with the percentage of Muslims in the population served by that office. Government regret that they are quite unable to accept such a claim nor are they prepared to take any steps to increase the representation of Muslims in the Benares City Post Office other than to insist on the strict observance of the third vacancy rule in making direct recruitment.

INADEQUATE REPRESENTATION OF MUSLIMS IN THE BENARES CITY POST OFFICE.

1197. *Maulvi Sayyid Murtuza Sahab Bahadur: (a) With reference to the pledge given in their reply to starred question No. 364, dated the 20th February, 1933, will Government please state if the required information has since been collected and whether the rigid ratio of 11 per cent. fixed for the recruitment of Muslims at the Benares City Post Office is not established by the Postmaster-General, United Provinces, letter No. A.X.-1272-A., dated the 3rd April, 1928?

(b) If the reply to part (a) be in the affirmative, are Government prepared to stand by their promise and take necessary action for the modification of the Postmaster-General's order referred to in part (a) above?

The Honourable Sir Frank Noyce: (a) and (b). Government have found from enquiry that several years ago, through a misunderstanding of their orders for the redress of communal inequalities, the Postmaster-General, United Provinces Circle, fixed a ratio on a population basis for the representation of each community in the clerical cadre, which was 11 per cent. for Muslims in Benares City. These orders were issued as long ago as 1928 and were cancelled by the Postmaster-General in 1930.

Maulvi Sayyid Murtuza Saheb Bahadur: Was this done in consultation with the Director General of Posts and Telegraphs or by the Postmaster General himself?

The Honourable Sir Frank Noyce: Is the Honourable Member referring to the issue of the orders or to the cancellation?

Maulvi Sayyid Murtuza Saheb Bahadur: The cancellation.

The Honourable Sir Frank Noyce: I have no precise information on the point, but I think the Postmaster General himself discovered the error and cancelled the orders. In any case this is past history now.

Maulvi Sayyid Murtuza Saheb Bahadur: Is it not necessary that when the cancellation of a particular order is effected, it should be done in consultation with the superior officers?

The Honourable Sir Frank Noyce: No, Sir.

INADEQUATE REPRESENTATION OF MUSLIMS IN THE BENARES CITY POST OFFICE.

1198. ***Maulvi Sayyid Murtuza Saheb Bahadur:** (a) Will Government kindly state if they have seen the article "Muslim demand in Services—Government of India considering representation" published in the *Pioneer*, dated the 22nd January, 1933, and whether they have since arrived at a definite conclusion regarding the question of sparing Muslim employees from retrenchment so that the policy of giving the Muslims a proper representation may not be defeated?

(b) If the reply to part (a) be in the affirmative, are Government prepared to stand by their own orders issued in the Department of Industries and Labour, Memo. No. G.-63, dated the 24th September, 1931, which clearly lay down that the Department should refrain from taking action which affects adversely the position of minority communities in the process of retrenchment?

(c) Are Government prepared to issue definite instructions to all the appointing authorities, including the Postmaster, Benares City, not to retrench any Muslim employee under them?

(d) How do Government reconcile the reply given by them to part (b) of starred question No. 365, dated the 20th February, 1933, and their orders referred to in the Department of Industries and Labour, Memo. No. G.-23, dated the 24th September, 1931?

The Honourable Sir Frank Noyce: (a) The reply to the first part is in the affirmative and as regards the second part, I may mention that Government issued orders in August, 1931, making it clear that as far as practicable in selecting persons for retrenchment, the existing ratio between the communities in each category of service should be maintained. The object of those orders was to provide a reasonable principle in accordance with which all communities would receive fair treatment in the process of retrenchment. There is no proposal to revise these orders.

(b) Yes.

(c) No. This is obviously not the intention of the orders referred to in part (b) of the question.

(d) The Honourable Member presumably refers to the Department of Industries and Labour Memorandum No. G-63 (not G-23), dated the 24th September, 1931, if so, Government do not admit that the reply to which the Honourable Member refers is in any way inconsistent with this order.

INADEQUATE REPRESENTATION OF MUSLIMS IN THE BENARES CITY POST OFFICE.

1199. ***Maulvi Sayyid Murtuza Sahab Bahadur:** (a) With reference to the promise made in reply to starred question No. 366, dated the 20th February, 1933, have Government collected the required information and is it a fact that there are only two Muslim Town Sub-Postmasters out of a total number of 15?

(b) What course do Government propose to take for safeguarding against this prejudicial treatment meted out to the minority community?

The Honourable Sir Frank Noyce: (a) Information was laid on the table on the 20th March, 1933, and a reference to it will show that the reply to the latter part of the question is in the affirmative.

(b) As already explained in this House such posts are not filled on communal considerations and Government see no reason to depart from the existing practice.

ABOLITION OF THE LOWER SELECTION GRADE EXAMINATION OF POST OFFICES.

1200. ***Maulvi Sayyid Murtuza Sahab Bahadur:** (a) With reference to the reply given to starred question No. 368, dated the 20th February, 1933, will Government please state why the lower selection grade examination was entirely abolished?

(b) Will Government be pleased to state whether they have since arrived at a definite conclusion about the question of dispensing with the examination in the case of reliable senior postmen and whether they have also issued instructions in the matter to all the Postmasters-General, including the Postmaster-General, United Provinces?

(c) Are Government aware that the words "reliable men" used by Government can be construed in many ways, and are Government prepared to make the expression more definite and clear, and state whether it means the postmen of all round past good records or anything else?

Sir Thomas Ryan: (a) The Honourable Member is referred to the replies given in this House to supplementary questions by Dr. Ziauddin Ahmad in connection with Mr. S. C. Mitra's starred question No. 792 on the 14th March, 1932.

(b) The reply to both the parts is in the affirmative.

(c) Clear instructions have been issued vesting Heads of Circles with discretionary powers to exempt from the examination such of the existing senior members of the postmen class who, they consider, are really fit for promotion.

EXAMINATION FOR THE RECRUITMENT OF LOWER DIVISION CLERKS HELD AT THE BENARES CITY POST OFFICE.

1201. ***Maulvi Sayyid Murtuza Saheb Bahadur:** (a) With reference to the reply given to starred question No. 369, on the 20th February, 1933, will Government be pleased to state whether, in view of the fact that the lower division clerk's examination held at Benares City on 6th October, 1932, both for outside and departmental candidates, was not cancelled, they are prepared to treat the four Muslim outside candidates as passed approved candidates, and do Government propose to order that all such other candidates, both outside and departmental, passing in similar future examinations would be considered junior to all these four men?

(b) Is it a fact that the Postmaster-General, United Provinces, in his letter No. Staff. A./A.-X.-1309/V, dated the 15th December, 1932, addressed to all Superintendents of Post Offices and first class Postmasters of his Circle, had actually called for the names and particulars of all successful candidates examined before 14th November, 1932, for his approval and did the Postmaster, Benares City, actually furnish the required information in respect of these four successful Muslim candidates examined on 6th October, 1932, to the said Postmaster-General, for approval, in compliance with the above orders? If not, why not?

(c) Are Government aware that out of the total number of 114 upper division time scale clerks at Benares City, there are already 95 non-Muslims against 19 Muslims and are Government aware that there are at present five clear vacancies of lower division clerks at Benares City (viz., three shown in the statement furnished by them in reply to starred question No. 363, dated the 20th February, 1933; one created on the retrenchment of B. Mathura Prasad Roy, late clerk, Benares City, while the other one was created on the death of one Muslim clerk, Mohd. Ismail)?

(d) Are Government also aware that out of these five vacancies at Benares City, one has been reserved for a non-Muslim clerk, Cawnpore Post Office? If so, why?

(e) Are Government prepared to issue immediate orders cancelling the transfer and provision for the said Bengali clerk, Cawnpore, to Benares City Post Office?

The Honourable Sir Frank Noyce: The case is being investigated and a reply will be placed on the table in due course.

PAUCITY OF MUSLIM OFFICIALS SENT TO THE TELEGRAPH TRAINING CLASS.

1202. ***Maulvi Sayyid Murtuza Saheb Bahadur:** (a) With reference to the reply given to starred question No. 370, dated the 20th February, 1933, will Government kindly state if it is a fact that acquittance rolls in Post Offices are preserved for 35 years and whether remarks regarding deputations of officials to Telegraph Training Class are also noted in them?

(b) Will Government also please state how long the records relating to officials deputed to Telegraph Training Class are required to be preserved both in Post Offices as well as in the office of the Officer-in-charge of Telegraph Training Class and whether efforts were made to collect the full information asked for in starred question No. 370, dated 20th February, 1933, in consultation with the acquittance rolls of the corresponding

periods as also from the records preserved in the office of the officer, or officers-in-charge of the concerning Telegraph Training classes?

(c) If the reply to part (a) be in the affirmative, will Government now furnish the full information regarding all communities separately year by year and are they prepared to issue distinct orders to all the authorities concerned including Postmaster, Benares City, to guard against such prejudicial treatment in future?

(d) Are Government aware that by depriving Muslim candidates of deputation to Telegraph Training Class, they close the doors of holding charge of combined offices (thereby earning a large sum of late fees) for a particular community, viz., Muslims, and if so, are they prepared to take remedial measures in the matter against the monopoly of a particular community?

The Honourable Sir Frank Noyce: (a) to (c). In the question to which the Honourable Member refers, Government were asked how many members of a certain community were sent to the Telegraph training class since 1920. Government gave the required information from the year 1926 as exact information prior to that year was not available nor in view of the time that has elapsed and of the number of offices the records of which would have to be consulted is it likely that any enquiries now undertaken would yield accurate results. As already explained the Posts and Telegraphs Department is working with a reduced staff and such minute historical investigations as that suggested by the Honourable Member are not practicable, more particularly when, as in this case, the results would be of academic interest only. Government, therefore, regret that they are unable to furnish the information asked for in part (c) of the Honourable Member's question, nor, since the selection of candidates for the Telegraph training classes is not made on a communal basis, are they prepared to issue the orders which he suggests.

(d) Government do not admit that suitable Muslim candidates are not accepted for the Telegraph training classes and do not therefore consider that any special measures are necessary.

**TIME-LIMIT FOR THE RETENTION OF HEAD CLERK, CORRESPONDENCE BRANCH,
OF A FIRST CLASS HEAD POST OFFICE.**

1203. *Maulvi Sayyid Murtuza Sahab Bahadur: (a) With reference to the reply given to starred question No. 371, dated the 20th February, 1933, stating that there is no fixed limit of time upto which the Head Clerk, Correspondence Branch, of a first class Head Office can be allowed to continue on his post, will Government kindly state if such posts are meant to be held by a particular official belonging to only one community always without any change of such incumbents?

(b) If the reply be in affirmative, are Government prepared to change their policy?

Sir Thomas Ryan: (a) The reply is in the negative.

(b) Does not arise.

POST OF THE PERSONAL ASSISTANT TO THE ACCOUNTANT GENERAL, POSTS AND TELEGRAPHS.

1204. *Maulvi Sayyid Murtuza Sahab Bahadur: (a) Will Government kindly state whether they consider the post of the Personal Assistant to the Accountant General, Posts and Telegraphs, to be the most important of all the posts of Assistant Accounts Officers of the Indian Posts and Telegraphs Department?

(b) If so, why has an officiating man been allowed to hold that post for so long a period?

The Honourable Sir George Schuster: Enquiry is being made and a complete reply will be laid on the table in due course.

RENT OF GOVERNMENT QUARTERS PAID BY THE STAFF OF THE OFFICE OF THE DEPUTY ACCOUNTANT GENERAL, POSTS AND TELEGRAPHS, DELHI.

1205. *Maulvi Sayyid Murtuza Sahab Bahadur: (a) Will Government kindly state whether the members of the staff of the office of the Deputy Accountant General, Posts and Telegraphs, Delhi, who are occupying the residential buildings of the Central Government are liable to pay rent thereof under the provisions of Fundamental Rule 45A?

(b) Will Government kindly state under what conditions a Government servant who has acquired a lien on a residence can be asked to vacate it?

(c) Will Government kindly state why the members of the staff of the Office of the Deputy Accountant General, Posts and Telegraphs, Delhi, are treated as 'non-entitled' for the purposes of allotment of the residential buildings of the Central Government in New and Old Delhi? Is it a fact that the staff of other local offices are not so treated?

(d) Have Government decided that in respect of the residential buildings of the Central Government occupied by the officers of a commercial department, the difference between the standard rent of the buildings calculated under Fundamental Rule 45B and the rent actually recovered from the tenants should be paid by the commercial department to the Central Public Works Department? If so, does it mean that the commercial department will, in its turn, realise this difference from the tenants?

(e) When a Central Government servant whether ordinarily entitled or not is allowed to occupy a Central Government residential building, can he, under any rule or order be asked to pay that difference, i.e., to pay the full standard rent of the building calculated under Fundamental Rule 45B merely because he is serving in a commercial department?

(f) Will Government kindly state under what rules or orders the Deputy Accountant General, Posts and Telegraphs, Delhi, is obtaining declarations from the members occupying Government quarters that they will have to pay standard rent of the buildings calculated under Fundamental Rule 45B with retrospective effect from the 1st April, 1932?

(g) Is it a fact that the Personal Assistant to the Accountant General, Posts and Telegraphs, drawing more than Rs. 600 per month is being allowed to occupy a "B" type quarter? Is it a fact that it is not meant for those drawing more than Rs. 600 per month? If so, do Government propose to take steps to get the quarter vacated by him?

The Honourable Sir Frank Noyce: The information asked for by the Honourable Member is being collected and will be laid on the table of the House in due course.

PROTECTOR OF HAJ PILGRIMS AT KARACHI.

1206. ***Mr. Uppi Sahab Bahadur:** Will Government be pleased to state:

- (a) who is the present Protector of Haj Pilgrims at Karachi;
- (b) what was he before he was appointed to this post; and
- (c) what is his present age?

Mr. G. S. Bajpai: With your permission, Sir, I propose to reply to questions Nos. 1206 and 1207 together. The information is being obtained and will be laid on the table in due course.

PROTECTOR OF HAJ PILGRIMS AT KARACHI.

†1207. ***Mr. Uppi Sahab Bahadur:** (a) Will Government be pleased to state whether they are aware that the present Protector of Haj Pilgrims at Karachi is not able to help the pilgrims owing to his old age and that the pilgrims suffer on account of his short temper?

(b) If the reply to part (a) be in the negative, do Government propose to enquire into the matter and lay the information on the table of the House?

LAVATORY ARRANGEMENT AT THE KARACHI HAJ CAMP.

1208. ***Mr. Uppi Sahab Bahadur:** Will Government be pleased to state:

- (a) whether they or the Haj Committee received any complaint regarding the situation of lavatory at the Karachi Haj Camp that it is facing towards *Kibla* and that it is against the religious sentiments of Mussalmans;
- (b) if not, are Government prepared to enquire and find out whether the lavatories are situated as mentioned in part (a);
- (c) if the answer to part (b) be in the affirmative do Government propose to take steps to remedy this serious grievance of the Mussalmans; if not, why not?

Mr. G. S. Bajpai: (a), (b) and (c). The Government of India are aware of the complaints on the subject referred to by the Honourable Member. The question of reconstructing the latrines was considered in connection with the report of the Haj Inquiry Committee but it was decided that the work, which was estimated to cost Rs. 8,000, should be held in abeyance until the financial situation improved, unless the Karachi Haj Committee were able themselves in the meantime to raise funds to meet the entire expenditure.

REFUSAL BY THE CEYLON GOVERNMENT TO GIVE PREFERENCE TO CERTAIN GOODS.

1209. ***Mr. S. G. Jog:** (a) Is it a fact that the Ceylon Government have refused to give preference on goods such as cement, iron and steel and textiles?

†For answer to this question, see answer to question No. 1206.

(b) Are Government aware that Ceylon has got to import all this from abroad?

(c) Are the Government of India prepared to take steps to negotiate a trade agreement with Ceylon with a view to get preference on cement, etc.?

(d) Will Government please state whether any correspondence is going on either directly or through the Colonial Office with the Ceylon Government?

(e) Is it a fact that a deputation is expected to wait upon the Government of India as a result of recommendations from the Board of Ministers in Ceylon?

The Honourable Sir Joseph Bhore: (a), (d) and (e). Yes.

(b) So far as Government are aware textile goods are to some extent produced in Ceylon. The other articles mentioned in part (a) of the question are not produced in Ceylon.

(c) The matter is still under the consideration of the Government of India.

WITHDRAWAL OF THE SIXTH SET OF OFFICIALS OF THE RAILWAY MAIL SERVICE (DELHI-LAHORE).

1210. ***Pandit Satyendra Nath Sen:** (a) Is it a fact that D-3, D-31 and D-27 Sections of the Railway Mail Service (Delhi-Lahore) have a run of more than ten hours of which about eight hours are in the night?

(b) Is it a fact that owing to the classification of these sections as working partly by day and partly by night only five sets are justified, whereas if they are classed as purely night sections, six sets are justified?

(c) Is it also a fact that formerly six sets were allowed to D-3 and D-31 sections, but as a retrenchment measure, the Postmaster-General, Punjab and N.-W. F. Circle, has withdrawn the sixth set of these sections recently?

(d) Is it also a fact that the All-India (including Burma) Postal and Railway Mail Service Union had protested to the Postmaster General, Punjab and N.-W. F. Circle, against the withdrawal and urged to allow the staff the benefit of night?

(e) Is it also a fact that the staff of the Railway Mail Service, 'D' Division, had wired to the Postmaster-General, Punjab and N.-W. F. Circle, Lahore, explaining the hardship that the withdrawal of the sixth set would cause to them and requested for the retention of the sixth set for these sections, on which the Postmaster-General, Punjab and N.-W. F. Circle, Lahore, is reported to have issued orders for the restoration of the sixth set, but later on cancelled them?

(f) If the replies to the above parts be in the affirmative, will Government please state the precise reasons why the sixth set for D-3 and D-31 sections was not restored?

Mr. Thomas Ryan: (a)—(f). Government have no precise information as to the facts stated in parts (a), (b) and (c) of the question. As regards the rest of the question Government understand from a communication which has been received from the All-India (including Burma) Postal and Railway Mail Service Union that the question is being represented by

that body to the Postmaster-General, Punjab, who is fully competent to deal with the matter, and with whose discretion Government do not propose to interfere.

STANDARDS FOR DETERMINING THE SETS OF A RAILWAY MAIL SERVICE DIVISION.

1211. ***Pandit Satyendra Nath Sen:** (a) Is it a fact that Government have recently laid down certain standards for determining the sets of a Railway Mail Service section, e.g., work by day, by night and partly by night and partly by day?

(b) Is it also a fact that no standard was laid down before for sections working partly by night and partly by day and it is only at the instance of the All-India (including Burma) Postal and Railway Mail Service Union that such a standard was laid down?

(c) If so, will Government please state the various standards laid down and the way in which they differ from what the All-India (including Burma) Postal and Railway Mail Service Union had suggested?

(d) Is it a fact that for the purpose of sections working partly by day and partly by night, 'Night' has been taken to commence from 21 hours and day from 5 hours and that Mr. G. V. Bewoor has stated, in the time-test formulated by him and since accepted by the Government that 'Night' should mean the timings between 20 hours and 6 hours?

(e) If so, will Government please state the precise reasons why the definition of 'Night' given by Mr. G. V. Bewoor and accepted by the Government was not adopted in the case of sections working partly by night and partly by day?

(f) Will Government please state why the suggestion made by the All-India (including Burma) Postal and Railway Mail Service Union to the effect that the running time of such sections should be converted either in terms 'Night Section' or 'Day Section' was not accepted?

(g) Will Government please also state whether they are aware that the revised standard laid down by them is apprehended to cause great hardship to the Railway Mail Service staff and that the discretionary power vested in the Heads of Circles in determining the number of sets for sections working partly by day and partly by night is not being justly exercised?

(h) If so, will Government please state what action they propose to take in the matter, so as to remove the apprehension of hardship felt by the staff?

Sir Thomas Ryan: (a) Yes, in 1930 and 1932.

(b) The reply to the first part of the question is in the affirmative and to the second part in the negative.

(c) The standards for running sections of the Railway Mail Service are as follows:

Day sections	Weekly working hours 36 with a minimum of 30 hours.
Night sections . . .	Weekly working hours 30 with a minimum of 24 hours.
Sections working partly by day and partly by night .	Weekly working hours 33 with a minimum of 27 hours.

Government are unable to trace any suggestions from the All-India (including Burma) Postal and Railway Mail Service Union as to standards for running sections.

(d) The reply to the first part is in the affirmative. As regards the second part, the night and day timings as specified in Mr. Bewoor's Report related to attendance in stationary mail offices. No similar definitions were suggested for running sections.

(e) As explained in reply to (d) above, the definition referred to related to stationary mail offices. The work of running sections is governed by an entirely different set of rules as regards hours of duty, *etc.*, and there was no reason therefore to follow exactly the definition of night and day duty as laid down for the staff of stationary offices.

(f) Government are not aware of the suggestions referred to.

(g) Government have no reason to believe that the position is as stated by the Honourable Member.

(h) Does not arise

UNSTARRED QUESTIONS AND ANSWERS.

PAY OF THE COMMERCIAL STAFF AND ASSISTANT STATION MASTERS ON THE NORTH WESTERN RAILWAY.

189. **Mr. Goswami M. R. Puri:** (a) Is it a fact that the commercial staff on the North Western Railway get from Rs. 60 to Rs. 68 per mensem and Rs. 4 per year promotion, while assistant station masters, whose responsibilities are comparatively serious, get only Rs. 68 per mensem and Rs. 8 annual promotion? Will Government be pleased to state the reasons for this difference?

(b) Is it a fact that in several stations on the North Western Railway the commercial and other staff who are supposed to be subordinate to assistant station masters are getting far higher pay than they? If so, are Government prepared to adjust this?

Mr. P. R. Rau: These questions are within the competence of the Agent to decide and Government have no information. I have sent the Honourable Member's question to the Agent, North Western Railway, for information and any action that he may consider necessary.

ALLEGED FAVOURITISM IN THE READING BRANCH OF THE GOVERNMENT OF INDIA PRESS, NEW DELHI.

190. **Mr. M. Maswood Ahmad:** (a) Are Government aware that great favouritism is going on in the Reading Branch of the Government of India Press, New Delhi, in the distribution of work to the readers?

(b) Is it a fact that the Bengali readers are given typed and printed matter for proof reading, whereas all manuscript and difficult copy is given to Messrs. Farmer and Francis?

The Honourable Sir Frank Noyce: (a) No.

(b) Government have no information. It is open to any one who has a grievance to represent to proper authorities in the usual way.

GRIEVANCES OF TELEPHONE OPERATORS.

191. **Khan Bahadur Haji Wajihuddin:** (a) Has the attention of Government been drawn to an article on page 2 of the *Daily Hamdani*, of Lucknow, dated the 18th March, 1933, about the grievances of telephone operators?

(b) Has the Director General, Posts and Telegraphs, issued any instructions for the employment of women only in the cadre of telephone operators?

(c) Is it a fact that similar instructions were issued about a couple of years ago but were stayed on the protest of Indian employees?

(d) Considering the increasing unemployment and distressing economic situation, are Government prepared to cancel these orders and give equal chances to men and women in the employment of telephone operators?

(e) Is it a fact that the female telephone operators entail larger expenses on the Department, since they are entitled to maternity leave on full pay?

The Honourable Sir Frank Noyce: (a) Government have seen the article.

(b) No. The Director General's orders only lay down that preference is to be given to women in appointments to the cadre of Telephone Operators.

(c) The reply to the first part is in the negative. The second part does not arise.

(d) The economic situation presumably affects both sexes. I may say however that the question raised by the Honourable Member will receive further consideration.

(e) Not necessarily.

ORDERS PROHIBITING MAULANA ISMAIL GHUZNAVI FROM LEAVING INDIA.

192. **Khan Bahadur Haji Wajihuddin:** (a) Has the attention of Government been drawn to the Press message published in the *Hindustan Times* of the 24th March, 1933, on page 12, to the effect that Maulana Ismail Ghuznavi, who was to have gone for Haj pilgrimage has been informed by the Pilgrims Protector that the Government of India have issued orders prohibiting him from leaving India?

(b) Will Government be pleased to inform the Assembly the reasons which led Government to adopt this procedure?

Mr. H. A. F. Metcalfe: (a) Yes.

(b) The Honourable Member is referred to the reply which I have today given to Maulvi Sayyid Murtuza Saheb Bahadur's starred question No. 1166.

UNCLAIMED MONEY OF THE HAJ PILGRIMS.

193. **Khan Bahadur Haji Wajihuddin:** (a) To what extent is it true that a sum of Rs. 4½ lakhs being the unclaimed amount of Indian Hedjaz pilgrims is in the hands of the Government of India?

(b) Is it true or not that the said sum has lately been sanctioned to be utilised for construction of military barracks at Kamaran?

Mr. G. S. Bajpai: The Honourable Member is referred to the reply given to parts (a) and (b) of starred question No. 956 asked by Mr. M. Maswood Ahmad on the 27th March, 1938.

CONTEMPLATED LAYING OUT OF A NEW ROAD IN SECUNDERABAD.

194. Khan Bahadur Haji Wajihuddin: (a) Is it a fact that the Secunderabad authorities contemplate laying out a new road 84 feet wide in the heart of the city?

(b) Is it a fact that besides opening the area for this road it is also intended to have an area 93 feet wide clear on either side of the road for building houses on a new design?

(c) Are Government aware that this scheme will involve the demolition of 680 houses, the dishousing of about over 2,000 families and more than 10,000 people?

(d) What is the object of this town planning scheme?

(e) Are Government aware that this object is stated to be the prevention of the frequent outbreak of plague in the city?

(f) If so, have Government tried other methods of stamping out plague?

(g) What arrangements have been made for rat-catching on a large scale, for disinfecting houses and for popularising plague inoculation?

(h) Have the local authorities of Secunderabad made any serious effort to direct house-owners to make the houses more sanitary? If so, what specific steps have been taken in this direction?

(i) If all these means have not been taken in an organised form, do Government propose to try these before launching on such a drastic scheme?

(j) Have Government consulted any sanitary or town-planning expert in this matter?

(k) What is the object of building houses of the same design on either side of the proposed road?

(l) Is it a fact that Government expect to get about 14 lakhs of rupees by the sale of these sites?

(m) Are Government aware that the people consider this whole scheme to be a business proposition rather than a health proposition?

(n) Do Government realise the depth and the intensity of suffering that will be caused by dishousing 10,000 people?

(o) Do Government propose to re-consider the scheme in consultation with some town planning expert with a view to securing public health with the minimum of trouble to the people?

Mr. G. B. F. Tottenham: I am making enquiries and will lay a reply on the table in due course.

**MONTHLY HOUSE RENTS OF CERTAIN QUARTERS FOR MEMBERS OF THE
LEGISLATIVE ASSEMBLY.**

195. **Mr. S. C. Mitra:** (a) Will Government please state what are the consolidated monthly house rents of the Assembly Members' quarters No. 4, Windsor Place and No. 4 Ferozeshah Road?

(b) What are the different factors that constitute the consolidated rent?

(c) Why does the rate of rent differ slightly from year to year?

(d) Is it a fact that charges for electricity and water rates are fixed at Rs. 20 per month?

(e) Why are not the charges for electricity and water consumption made according to the actual consumption, when there are meters for them?

(f) When the charges for actual consumption of electricity and water are more or less than the fixed amount, what is done for the balance? Is it returned to the Members if there is left any balance or is it kept in a reserve fund?

The Honourable Sir Frank Noyce: (a) No. 4—Windsor Place, Rs. 182-12-0 per mensem.

No. 4—Ferozeshah Road, Rs. 123-12-0 per mensem.

(b) The consolidated rents cover the following items:

(1) Rent of buildings,

(2) Rent of furniture,

(3) Charges for water, electric current, chowkidars and sweepers.

(c) Because item (3) in the reply to part (b) is not a constant factor.

(d) No.

(e) Water is metered by groups of residences. There are separate meters for electricity but as some Members may elect to occupy their quarters for short discontinuous periods on a daily rental basis it would be inconvenient for charges for electricity to be made on the basis of actual consumption.

(f) The charges made are based on estimates of the actual quantity likely to be consumed. If a small surplus remains after paying the cost incurred by Government, such surplus accrues to Government and not to any reserve fund. If there is a deficit, Government meet such deficit.

**RECRUITMENT OF GRADUATES AS ASSISTANTS IN THE GOVERNMENT OF INDIA
PRESS, NEW DELHI.**

196. **Mr. M. Maswood Ahmad:** Will Government please state if it is a fact that for the post of assistants in the grade of Rs. 80—4—140 in the Government of India Press, New Delhi, graduates were recruited as from among the clerical staff of the Press?

The Honourable Sir Frank Noyce: The three posts of Assistants created in 1927 were filled by recruitment of graduates from outside.

SCALES OF PAY OF LOWER GRADE CLERKS IN THE GOVERNMENT OF INDIA PRESS, NEW DELHI.

197. **Mr. M. Maswood Ahmad:** Will Government please state if it is a fact that the lower clerical scale of Rs. 85—2½—80 of the Government of India Press, New Delhi, is far inferior to that of any other Government office? Is it a fact that the Manager, Government of India Press, while submitting the proposals for the revision of scales of pay in the lower grade to the Government of India has further reduced them?

The Honourable Sir Frank Noyce: The answer to the first part is in the negative. Government have before them proposals for scales of pay which will apply to new recruits but I am not in a position to say what they are.

AMOUNT SPENT ON THE QUEEN MARY ZENANA GHAT, PUSHKAR.

198. **Mr. Gaya Prasad Singh:** (a) Will Government be pleased to state how much money has been spent on the Queen Mary Zenana Ghat, Pushkar, on account of:

(i) building materials such as stones, lime, iron, wood, cement and fares;

(ii) expenses incurred for officers;

(iii) ground purchased?

(b) Will Government please state if anything is spent on the said *ghat* from the funds of the Pushkar Jagir Committee?

(c) Will Government please state what amount of money has been spent by the Vice-President of the Pushkar Jagir Committee in connection with the collection of funds for the said *ghat*?

(d) Will Government please state how much money in all has been collected towards the buildings of the Queen Mary Zenana Ghat, Pushkar, and has all the money collected been spent over it?

(e) Will Government please state whether it is a fact that the Government engineers have expressed the opinion that this *ghat* is very weak in its foundation?

(f) Will Government please state whether the *Khewatdars* of Pushkar applied to the Local Government for the formation of a "*Khewatdar Committee*" and if so, what steps Government have taken towards it?

(g) Are Government aware that the Pushkar Jagir Committee is debarred from selling public lands according to the Ajmer-Merwara Regulation, but has been doing so?

Mr. H. A. F. Metcalfe: The information asked for has been called for and a reply will be laid on the table in due course.

STATEMENTS LAID ON THE TABLE.

The Honourable Sir Harry Haig (Home Member): Sir, I lay on the table

(i) the information promised in reply to starred question No. 400 asked by Mr. C. C. Biswas on the 21st February, 1933; and

(ii) the information promised in reply to starred question No. 525 asked by Mr. S. C. Mitra on the 27th February, 1933.

PORTION OF THE CALCUTTA MAIDAN HELD BY THE ROYAL TURF CLUB FOR USE AS A RACE COURSE.

*400. The main terms and conditions on which portions of the Calcutta Maidan are occupied by Football, Golf and other Sports Clubs and by the Ronaldshay Hut are as follows :

Football and other Sports Clubs.—Permits for recreation grounds are issued by the Commissioner of Police, Calcutta, for the season, subject *inter alia*, to the conditions—

(1) That the ground shall be kept clean and chairs, etc., shall be removed immediately after play is over.

(2) That the ground shall not be roped off or enclosed except with the permission of the Commissioner of Police.

(3) That on Sundays no game shall be played in which gate money of any sort is demanded or which may attract any crowd.

(4) That tents of a prescribed pattern may be erected on sites selected by the Commissioner of Police for a fee of rupee one monthly per tent to be paid in advance and that the tents are closed by 8 P.M. every evening.

(5) That a nominal roll of members will be submitted to the Commissioner of Police within a fixed date twice a year.

The Royal Calcutta Golf Club.—(1) That no railing or garden shall be made round the Pavilion erected by the Club.

(2) That the Club shall pay the rent of Rs. 20 *per mensem* for their Pavilion.

(3) That permission shall be applied for annually to allow the building to stand.

The Ladies Golf Club.—(1) That nothing in the way of a permanent structure (*e.g.*, of concrete or masonry) shall be erected.

(2) That a site and elevation plan of the existing building shall be furnished by the Club to the Commissioner of Police and no additions and alterations shall be made to the pavilion without his written permission.

(3) That the pavilion shall be maintained in good repair and shall be kept properly painted, and repairs shall be carried out at least once a year or at any other time when called on by the Commissioner of Police.

(4) That the Club shall pay an annual rent of Rs. 60.

Ronaldshay Hut.—(1) That the Young Men's Christian Association shall have the right continuously to use the site for the purpose of the Ronaldshay Hut.

(2) That the Hut shall be maintained and conducted by the Association in all respects according to the satisfaction of the Government of Bengal and no alteration or extension shall be made thereto without permission.

(3) That the Association will pay on the 1st April the sum of Re. 1 for the use of the site.

(4) That the Association will forthwith at any time on receipt of notice in writing to that effect from the Government of Bengal at their own expense remove the Hut and all necessaries and restore the site to its former condition to the satisfaction of the local Government. On any default under the provision the Government may carry out the necessary work and the cost therefore shall be paid by the Association on demand.

SUPPLY OF BOOKS TO STATE PRISONER, MR. SUBHAS CHANDRA BOSE.

*525. (a) Yes.

(b) There is nothing on record to show that Mr. Subhas Chandra Bose used the library previously.

(c) to (f). The application of Mr. Bose for the supply of certain books was forwarded in accordance with the usual practice through the C. I. D., Bengal, who suggested that if books were issued, they should be examined by the C. I. D. The Government of Bengal sent the application to the Librarian, who replied that he could supply books on the usual terms, but arrangements for safe transit and custody should be made if the books were to be examined by the C. I. D. Mr. Bose left for Bhowali on the 8th October, 1932, and the matter was not further pursued.

(g) and (i). These questions do not arise as the matter which State Prisoners should be allowed to read is not one for the decision of the Librarian.

(h) Yes.

The Honourable Sir George Schuster (Finance Member): Sir, I lay on the table the information promised in reply to starred question No. 851 asked by Pandit Ram Krishna Jha on the 21st March, 1933.

RECRUITMENT IN THE OFFICE OF THE DEPUTY ACCOUNTANT GENERAL, POSTS AND TELEGRAPHS.

*851. (a) A competitive examination was held by the Accountant General, Central Revenues, in February, 1931. This examination was intended primarily to facilitate the selection of clerks for the Accountant General, Central Revenues' office who corresponds to Upper Division clerks in the office of the Deputy Accountant General, Posts and Telegraphs, and was not intended for recruitment of Lower Division clerks—a class which does not exist in the office of the Accountant General, Central Revenues. The Deputy Accountant General, Posts and Telegraphs, agreed to recruit passed men when necessary as clerks in the Upper Division and also proposed to consider the cases of such of the successful candidates as were willing to accept Lower Division appointments in his office.

(b) None; a few men are offered posts, but either because the post was refused or because the men were not immediately available none of the men who qualified in the recruitment examination was appointed to the Lower Division in the office of the Deputy Accountant General, Posts and Telegraphs. In the meantime the position changed owing to the retrenchment campaign.

(c) (i). 25 men. These men were qualified for appointment though they had not passed the recruitment examination of 1931.

(c) (ii). They were recruited mainly from the following sources :

(1) Lower Division temporary clerks discharged on the reduction of item work and re-appointed when Upper Division posts were converted into Lower Division posts.

(2) Men discharged from other Accounts and Audit Offices who were qualified and had experience of audit work.

(3) In five cases sons or nephews were appointed of officials retrenched before they had reached the age of retirement as a measure of economy.

(d) Will be considered when vacancies occur.

Mr. H. A. F. Metcalfe (Foreign Secretary): Sir, I lay on the table the information promised in reply to starred question No. 790 asked by Mr. Gaya Prasad Singh on the 20th March, 1933.

ARREST OF INDIANS IN GERMANY.

*790. The Government of India have received information that two Indians A. C. N. Nambiar and M. J. S. Naidu (son of Mrs. Naidu) were among foreigners recently arrested in Germany. Of these, Naidu was subsequently released. Nambiar was also released on the 25th March, 1933, and has been required to leave Germany by the 31st March, 1933. It has been alleged that a large quantity of Communist subversive propagandist literature was found amongst Nambiar's papers. He received good treatment during his detention and his interests were closely watched by His Majesty's Embassy.

Sir Thomas Ryan (Director General of Posts and Telegraphs): Sir, I lay on the table the information promised in reply to unstarred question No. 142 asked by Mr. N. M. Joshi on the 27th March, 1933.

FILLING UP PERMANENTLY OF CERTAIN APPOINTMENTS IN THE BOMBAY CITY POST OFFICE.

142. (a) and (b). The facts are substantially as stated by the Honourable Member.

(c) As regards the first part, the appointments are not vacant but filled up in an officiating capacity. The Honourable Member is referred in this connexion to the reply given to part (d) of his own starred question No. 398 in this House on the 19th September, 1932. As regards the second part, no time scale appointment was reduced during the period in question.

(d) No. The Honourable Member is referred to the reply to the first part of (c) above.

Mr. P. R. Rau (Financial Commissioner, Railways): Sir, I lay on the table the information promised in reply to starred question No. 1050 asked by Lieut.-Colonel Sir Henry Gidney on the 1st April, 1933.

CONTRACTS IN THE TRANSPORTATION DEPARTMENT ON THE BHUSAWAL AND NAGPUR DIVISIONS OF THE GREAT INDIAN PENINSULA RAILWAY.

*1050. (a) Government are informed that on the Bhusawal and Nagpur Divisions a certain firm holds the major proportion of the coal and shed and ash pit cleaning contracts but has not a monopoly, there being four firms who hold contracts for this work.

(b) Government understand that contracts were advertised.

(c) Tenders were invited through the medium of the *Times of India*, the *Statesman* and the *Sanj Varterman*, and the following 9 contractors submitted tenders:

Finda Ally Tyebally.

Mathura, son of Sheolal.

Syed Tufail Ahmed.

Ram Kumar.

Balwant Singh.

Mohammed and Son.

Ardeshir Cowasjee Amroliwala.

R. V. Kulkarni and Brother.

K. Maheshden Singh.

(d) The Agent reports that negotiations with contractors to reduce their rates were undertaken during the financial year 1931-32 prior to the question being raised in the Assembly last year. On the Bhusawal Division the savings arising on account of more favourable coal handling and similar rates are in the region of Rs. 20,000 per annum.

(e) Eight coal handling, shed and ash pit cleaning contracts are reported to have been allotted to the firm which holds the major proportion of the contracts. This firm has not been allotted any contracts on any of the other Divisions of the G. I. P. Railway.

(f) The Railway proposes, when expedient, to call through the medium of the public press for tenders for coal handling and similar contracts when the current contracts expire. Obviously it cannot undertake that contracts will necessarily be given to the contractor who submits the lowest tender.

Mr. G. S. Bajpai (Secretary, Department of Education, Health and Lands): Sir, I lay on the table the information promised in reply to unstarred question No. 146 asked by Mr. M. Maswood Ahmad on the 30th March, 1933.

PRESENTATION OF A MINIATURE PALACE MADE OF SALT TO THE SUPERINTENDENT OF EDUCATION, DELHI.

146. (a), (b) and (c). A small toy made of bits of wire lined with salt was sent by a non-official gentleman. This toy cannot be described as a miniature palace and had no intrinsic value. Most of the salt lining had fallen off before the toy arrived. If the Honourable Member can suggest the name of any museum willing to accept this toy, it will be immediately sent there. There has been no breach of the Government Servants' Conduct Rules.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): I have to inform Honourable Members that today I propose to sit till about 6-30 or 6-45 in the evening.

Mr. Gaya Prasad Singh (Muzaffarpur cum Champaran: Non-Muhamadan): Sir, I wish to submit one thing. I must honestly tell you that I have no desire of prolonging the Session beyond the Easter holidays, but on one of the non-official days, which are few and far between, when a suggestion was made about sitting a little late, you asked Government whether they agreed to it or not. Government refused to sit late, and then you referred the matter to us whether we intended to sit late. The same procedure ought to have been followed in the present case. It is open to Government to postpone a few of their measures to the Simla Session. I do not want to sit beyond the Easter holidays, if I can help it. But non-official business should be treated in the same way as the official business, and no sort of preferential treatment should be accorded to Government business. That is my submission.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Order, order: The Honourable Member has evidently misunderstood what took place on the non-official day. The Chair did not consult Government whether it suited their convenience. When the Chair proposed to sit late that day, the Leader of the House announced on behalf of the Government that they had got an Executive Council meeting at 6 o'clock and the intention of the Chair was also to sit up till 6 o'clock. But the proposition was put to the House and the Chair thought that there was a serious difference of opinion amongst the Non-Official Members and not amongst the Official Members on that point. The Chair proposes to deal both with official and non-official days on the same footing. ("Hear, hear" from Non-Official Benches.) In this particular case, from the inquiries made, the Chair came to know that a great many Non-Official Members will not object to sitting late today and for the next two days. Certain inquiries were made and the Chair was given to understand that a great many Non-Official Members did not object to it.

Mr. S. O. Mitra (Chittagong and Rajshahi Divisions: Non-Muhamadan Rural): Sir, we have not been consulted. Neither our Party nor our Leader has been consulted. I think we may sit for some time longer, but not till half past six, but if we are forced to sit, we will do so even up to midnight.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): May I request those Honourable Members, who object to sit late, to get up in their seats?

(Several Honourable Members got up in their seats.)

Sir Gowasji Jehangir (Bombay City: Non-Muhamadan Urban): I object to half-past six and I have my reasons for doing so.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): What are your reasons?

Sir Cowasji Jehangir: Sir, all we think is that notice should be given if we are to sit later than six o'clock, as we all have made important engagements. Assembly work of course takes precedence over all other business, but if we are to sit late, we require a little notice that we are going to sit late and then we should have made our plans accordingly. At the most I think that we should sit till six o'clock, but if we are going to sit till half-past six—I am prepared to sit even after dinner—I think, Sir, you should give us proper notice, so that we may cancel our appointments and be present here to facilitate the despatch of Assembly business. I think that the convenience of Non-Official Members should also be taken into consideration and the hour should not be changed without notice to Honourable Members. If you, Sir, in your discretion desire that a further hour should be given and ask us to come after dinner, I, personally speaking for myself, will have no objection to go on and finish the work that is before the Session, but if you decide to go beyond a certain hour, it does inconvenience Members who have made previous arrangements.

Sir Hari Singh Gour (Central Provinces Hindi Divisions: Non-Muhamadan): Sir, though I was not consulted, I consulted my Party on the subject, and it is the unanimous wish of the Party to co-operate with the Chair in finishing the Session on or about the 12th, but not later. At the same time, as I stated earlier in the case of this extended Session, my Party is of opinion that contentious Bills might be held over till the Simla Session and, if that is once agreed to, there would be every co-operation on the part of this side of the House with Government to finish the work as quickly as possible without devoting over-time for the disposal of the work. I understand, Sir, that Members on the other side of the House do find it inconvenient to sit later than the 12th as much as it is inconvenient to us and to my Party. If we are to sit beyond five or thereabout, it would be convenient if we had timely notice of it. I, therefore, think that in view of the large number of Members who have got up opposing the sitting till half-past six, you will kindly reconsider your decision.

Mr. C. S. Ranga Iyer (Rohilkund and Kumaon Divisions: Non Muhamadan Rural): I rise to say, Sir, that some of the statements made by the Leader of my Party are somewhat inaccurate. (Laughter.) There was no unanimous decision arrived at in our Party regarding this matter. I believe the Honourable gentlemen present here will bear witness to what I said that we were not consulted, and, therefore, unanimity is out of the question.

Sir Hari Singh Gour: I rise, Sir, to make a personal explanation. There was a meeting of the Party, but my Honourable friend was not present.

Mr. C. S. Ranga Iyer: I understand from my friend, the Secretary of my Party that the meeting was not held owing to the want of a quorum. We are not in a position to anticipate what happens on the floor of the House and, after having heard Sir Cowasji Jehangir, I rise to say I am quite in sympathy with him. I would respectfully suggest to you, Sir, in view of the opinion of Sir Cowasji Jehangir, who speaks for his Party, I believe, that on this particular day we may sit till six o'clock, incidentally hoping

that Honourable Members on this side of the House will not prolong the agony of discussion so far as the debate is concerned and this is entirely in the hands of the Leaders of the Parties to regulate, because, as Sir Cowasji Jehangir has pointed out, most of us are unwilling to sit up late beyond six o'clock today. But, Sir, if you think it necessary to sit later, both Sir Cowasji Jehangir and myself will welcome the idea and request you to give notice to us of sitting late. Even though it is very inconvenient in this hot day to sit beyond six o'clock, we may be prepared to sit later tomorrow and, after dinner, if need be, the day after tomorrow.

Mr. M. Maswood Ahmad (Patna and Chota Nagpur *cum* Orissa: Muhammadan): Half-past-six, Sir, will be too terrible, as there will be no time for *Asar* prayer, and asking us to sit up to half-past-six will not give us sufficient time to perform our *Maghrib* prayer as well. So it will be very inconvenient to Mussalmans

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Order, order. The Chair is always willing to meet the convenience of all sections of the House, especially with regard to the hours of sitting. One great difficulty which the Chair has always found is the fact that it vainly looks for any co-operation or guidance from Party Leaders in this matter. That is the most serious handicap for the Chair and for the House as a whole. But the Chair fully realises the point brought to its notice by the Honourable Member, Sir Cowasji Jehangir, and, with a view to meeting that point of view, today the Chair proposes to sit till about six o'clock. It is perhaps advisable for the Chair to give due notice now to Honourable Members with regard to the programme for the next two days. Tomorrow the Chair proposes to sit till about half-past-six and, if the state of business so demands, on Wednesday, the Chair proposes to call for a sitting at night after dinner.

THE INDIAN INCOME-TAX (SECOND AMENDMENT) BILL.

PRESENTATION OF THE REPORT OF THE SELECT COMMITTEE.

The Honourable Sir George Schuster (Finance Member): Sir, I beg to present the Report of the Select Committee on the Bill further to amend the Indian Income-tax Act, 1922, for certain purposes.

THE INDIAN MERCHANT SHIPPING (AMENDMENT) BILL—*contd.*

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The House will now resume consideration of the Bill further to amend the Indian Merchant Shipping Act, 1923, for certain purposes, as reported by the Select Committee.

The question is:

"That clause 12 stand part of the Bill."

Mr. M. Maswood Ahmad (Patna and Chota Nagpur *cum* Orissa : *Muhammadian*): Sir, I move:

"That in part (iv) of clause 12 (a) of the Bill, in the proposed *Proviso*, for the words 'six weeks' the words 'eight weeks' be substituted."

In this connection, Sir, I want to explain what will be the result of this amendment. The Select Committee and the Government have proposed several amendments in section 209A and the result of these amendments will be that this section will be read as follows:

"Where any pilgrim, who has been carried to the Hedjaz by a pilgrim ship with a return ticket issued in British India within the previous eighteen months, is, owing to his inability to obtain accommodation on a ship for which the return ticket is available, detained at Jeddah for a longer period than twenty-five days from the day on which he presents his ticket to the British Consul at Jeddah, notifying his desire to embark for the return passage, the master, owner or agent of the ship in which such pilgrim was carried to the Hedjaz shall pay to the Governor General in Council in respect of such pilgrim such sum not exceeding double the whole sum received by such master, owner or agent in respect of the return ticket as the Governor General in Council claims as the cost of repatriating the pilgrim together with a sum of one rupee for each day after the expiry of the twenty-five days aforesaid during which the pilgrim has been detained at Jeddah."

And after this amendment which has been mentioned in clause 12(a) in sub-clauses (ii) and (iii), there are minor changes and so I will not read that portion—instead of the words "British Consul" the words "His Majesty's Representative" have been suggested, and so on. The most important amendment is in sub-clause (iv) which says:

"Provided, further, that in the case of any pilgrim whose ticket has been deposited with His Majesty's Representative at Jeddah the said period of twenty-five days shall, during the period of *six* weeks following the Haj day, be reduced to *fifteen* days beginning on the day on which such pilgrim notifies to His Majesty's Representative at Jeddah his desire to embark for the return passage."

So, Sir, if a pilgrim will deposit his ticket to His Majesty's representative within six weeks following the Haj day and will notify that he wants to go back to India, only then, out of twenty-five days, it will be reduced to fifteen days.

In this connection, Sir, I say that three kinds of men go to Hedjaz—rich men, the middle class men and, then, the very poor peoples. These pilgrims spend hundreds of rupees in going to the Hedjaz. 90 per cent. of the pilgrims go once in their life to the Hedjaz. There may be one or two exceptions who may go there eighteen or nineteen times; but in 90 per cent. of the cases a man goes there once in his life; and the middle class men who have got a little money manage somehow and collect some money to go to the Hedjaz and they go on camel from Mecca to Medina. The journey takes twelve days to reach Medina from Mecca and twelve days back to reach Mecca from Medina or a total of 24 days: they do it generally after performing the Haj. So this period of six weeks is quite insufficient. The men who go there go with their hearts filled with religious feelings. They do not go there on a pleasure trip. The love of Mecca and Medina takes them there; and to insist that these facilities will be given to them only if they will return or intend to return to India within six weeks is very hard. I appeal to the Government that they should consider this point: these men who go there once in their life, after spending hundreds and thousands of rupees, who go there just like dead bodies, who go there packed like lifeless articles, who reach Jeddah half dead, who reach there after spending 15 sleepless nights, who were treated just like a flock of sheep on board ship; and, after they reach Medina, to ask them to return to India within six weeks and not to allow

them at least eight weeks is very very hard indeed; and I would ask the Government for God's sake to consider this matter. This is a very serious issue: they should allow the Muslims to live at least for eight weeks there, and there is no harm if they allow them to do so. The same facilities, which they provide for pilgrims who return within six weeks, should be extended to those who take eight weeks in returning to Jeddah. I would have suggested more time, because a man who goes there once in a life time should be allowed more time to reside there and to have more prayers at Mecca and Jeddah, but I know Government will not be willing, and so this is a very moderate request that they should be allowed to live there for eight weeks.

Mr. G. S. Bajpai (Secretary, Department of Education, Health and Lands): Sir, I am afraid my Honourable friend has been trying to play upon one's feelings of sympathy quite unnecessarily. It is not that Government have no sympathy with those who go to make this pilgrimage: they do not want to prevent their going to Medina; but this period of six weeks has been calculated in relation to facts. The number of people actually getting back to Jeddah for return to India after the Haj is about 75 per cent., i.e., the pilgrims who come back within ten days: so that by the end of six weeks practically the whole of the traffic is exhausted. Therefore, there is no justification for extending the period beyond six weeks which is the period which we have fixed. We have to consider the convenience of pilgrims undoubtedly; but at the same time it is not fair to expect the shipping company to have ships available indefinitely for individual stragglers who may filter down to Jeddah. I, therefore, regret that I cannot accept the amendment.

Mr. Muhammad Azhar Ali (Lucknow and Fyzabad Divisions: Muhammadan Rural): Sir, I have listened with great patience to the speech delivered by my friend, Mr. Bajpai. I should like to remind him that this is not a matter of ordinary travelling by railway. This is a matter of going from one part of the world to another and it entails travelling by ships, by camels, by motor cars and by various other means . . .

Mr. G. S. Bajpai: My friend does not suggest that people should travel from Mecca to Medina by ship, does he?

Mr. Muhammad Azhar Ali: I am so sorry that my Honourable friend has not got the intelligence to understand that when people have to go from India to Mecca and Medina, they have to use ships, motor cars, camels and everything. So, what I suggest is that the strict rules for persons who go to this pilgrimage should not be enacted. This is not an extraordinary desire on the part of my Honourable friend, Mr. Maswood Ahmad. It is a very small matter. If the man cannot return by one ship, he can return by another ship; if the return ticket is to be made a condition precedent, then at least this much concession ought to be given to persons who travel from one land to another. It is not a matter of great importance for my friend who may shake his head here; but it is a matter of very serious consideration to the Muslims who go from one land to another land. It may be very easy for officials to imagine that it will not entail very great difficulty or very great trouble for the pilgrims; but it is undoubtedly a matter of very serious consideration

[Mr. Muhammad Azhar Ali.]

for a man who has to travel for the Haj from one place to another far outside his country: and there it will not be the British Government who will be prepared to help them: they will be met with opposition from the shipping company; but why should the Government give so much latitude to the shipping agents and to the shipping companies and not give any sort of latitude to their own subjects when they go to different lands for purposes of their religious duties? I do not find any reason for this stiff attitude on the part of the Government. It is not a matter of catching another train if one is missed: it is a question of being away for six weeks and it is quite possible that people going to the pilgrimage may spend away all the money they carry with them and rely only on the passage money which they have put in for the return ticket; they will have no money and they will be landed in difficulty. Supposing I or any Member takes his family and one of the members falls sick, what will then happen? Either he must return by the ship that is provided by the company or, if he cannot return, then what will happen? He will have to return.

Sir Muhammad Yakub (Rohilkund and Kumaon Divisions: Muhammadan Rural): Will the Honourable Member kindly explain what clause we are discussing and what is the purport of that clause?

Mr. Muhammad Azhar Ali: We are discussing clause 12 which has been very elaborately explained by my friend, Mr. Maswood Ahmad, and the same argument applies.

Maulvi Muhammad Shafee Daoodi (Tirhut Division: Muhammadan): Sir, it is quite true that if we had more than six weeks it would have been more convenient to the pilgrims; but we have to take all sides of this question into consideration. The considerations which have been put forward by my friends in support of the amendment do not seem to be correct. We did try in the Committee to extend the period of six weeks as far as possible so that the fifteen days rule might apply to those who may stay longer than six weeks; but when we were pressed with the view point of the shipping companies we had to consider as to what was the maximum time required for returning to Jeddah. At that time the points which we had in mind were these. The first was the 12 days spent in going to Medina from Mecca and 12 days coming back from Medina to Mecca together 24 days: and then forty times prayer in Medina is what is considered a pious duty: those prayers are performed in eight days at the rate of five times a day: allowing eight days for this, we have altogether 24 plus 8—32 days. Then we gave a margin of ten days more and the whole thing came to 42 days or six weeks; and in this way we came to the conclusion that six weeks might suffice and we might compromise with the shipping companies that six weeks should be the period. Of course if we want to ventilate our views to the public in the way my friends are doing, that is quite a different matter altogether. But when we have to become practical men and solve the difficulties which arise between the two different views, we have got to come to some conclusion, and this was the calculation which we made and we came to this "six weeks"; if my friend can succeed in persuading the shipping companies to agree to eight weeks, I have no objection. With these words, I resume my seat.

Mr. Muhammad Azhar Ali: Sir, I will ask a question of my friend. Is it in my power to persuade the shipping companies or is it in the Government's power?

Maulvi Muhammad Shafee Daoodi: It is in the power of Government and Government explained to us that they had done their best in persuading the shipping companies and we also considered those points which we have placed just now before the House, and we gave ten days' extra time to the pilgrims for the purpose of coming back to Jeddah.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The question is:

"That in part (iv) of clause 12 (a) of the Bill, in the proposed *Proviso*, for the words 'six weeks' the words 'eight weeks' be substituted."

The motion was negatived.

Mr. M. Maswood Ahmad: Sir, I beg to move:

"That in part (iv) of clause 12 (a) of the Bill, in the proposed *Proviso*, for the words 'fifteen days' the words 'ten days' be substituted."

Sir, I realise that it is very difficult in this House to carry any amendment, but I do my duty and when I move these amendments, I place the feelings of Muslims before this House, and for no other reason. All the speeches for and against will be on the record and the public will decide who has placed their views on the floor of this House. If we are defeated, it is not because the amendments are not reasonable, but it is the fault of the Constitution that we cannot carry these amendments.

Sir, Government have not cared to know the views of the Muslims on this point. They do not circulate the Bill; they are not dissolving this House so that the public may express their opinion about us. Sir, it is very difficult to convince Government when they have definitely decided not to be convinced and to pass anything.

The effect of this amendment will be that a man who reaches there at Jeddah within six weeks, as has been calculated by my friend, Mr. Shafee Daoodi, to which erroneous calculation I do not agree, should get his steamer within 10 days instead of 15 days. Though it is binding on a man to live at least for eight days in Medina, it is not binding on him that he should leave Medina just after eight days. Even if a man will come away from Medina after eight days and will reach Jeddah, he will be asked to stay there for 15 days to get a ship to come back to Bombay or Karachi.

The great trouble is that Government have always taken those things which are injurious to the pilgrims and they have put those in this Bill to discourage the pilgrimage. All the beneficial suggestions and recommendations of the Haj Inquiry Committee have been overlooked in all cases as I pointed out day before yesterday.

The Honourable Sir Frank Noyce (Member for Industries and Labour): No.

Mr. M. Maswood Ahmad: My Honourable friend says, no. I will give a quotation in support of my view in this matter. I think I am correct when I say that Mr. Hassanally P. Ibrahim was also a member of the Haj Inquiry Committee. I am thankful that my Honourable friend does not say no to that also. And here is a pamphlet sent by him which gives the opinion of His Majesty's representative at Jeddah in his evidence before the Haj Inquiry Committee on this point. He says:

"The British Consul at Jeddah rightly stated before the Haj Inquiry Committee in this respect that ships should be waiting for pilgrims instead of pilgrims waiting for ships."

His Majesty's representative says that ships should be waiting for pilgrims and here is this Bill and my Honourable friend says that the men should be waiting at Jeddah for 15 days.

The Honourable Sir Frank Noyce: I said nothing of the sort. My Honourable friend's contention was that every beneficial recommendation of the Haj Inquiry Committee had been ignored. That contention I stoutly deny.

Mr. M. Maswood Ahmad: If I go on to speak on those points I will not be relevant and the Chair will call me to order if I quote all the recommendations of the Haj Inquiry Committee to prove my point. I must, therefore, restrict my speech within the Standing Orders of this House. If my friend wants to know and if the Chair allows me to speak for three hours on the third reading, I would be prepared to quote all those beneficial recommendations which have been overlooked.

I have shown that 15 days is too much. Government have showered a good deal of sympathy on Turner Morrison and Co. When there were Namazi and Co. and other companies, Government did not care to show any sympathy to them. When those companies are no longer there and only the Turner Morrison and Co. are left, Government want to shower on them so many boons which are in the clauses here. Instead of a bond for each pilgrim ship, they give them one bond for all the pilgrim ships for the whole season, and so on. I do not want to take the time of the House on that point. I have placed the opinion of His Majesty's Representative at Jeddah. I say that pilgrims should not be waiting for ships rather the ships should be waiting for the pilgrims. These pilgrims who, according to the nice calculations of my friend Maulana Shafee Daoodi, should be forced to leave Medina after eight days, should be given an opportunity to get ships at Jeddah within ten days and not 15 days. So, I move, that instead of 15 days the limit should be 10 days.

Maulvi Muhammad Shafee Daoodi: Sir, I have again the misfortune to differ from my Honourable friend who has moved this amendment. It appears he wants to throw the blame of his not supporting one important measure about the retention of only one system, viz., the deposit of passage money, on the shoulders of others. He has taken this opportunity to bring that matter in. It was he who raised the point of order yesterday on this question when Haji Wajihuddin and I, along with my other friends, were going to support that amendment, and the question had to be dropped according to the ruling given by the Chair. Now, on this question again, if my friend's intention is to block the passage of the Bill or to prolong the proceedings, that is a different

12 Noon.

matter altogether, but if his object is to seek the convenience of the pilgrims, then he should be consistent. These are little points which my friend should have urged in the Standing Haj Committee, of which he was Member for three years. He did not raise that point in the Standing Haj Committee

Mr. M. Maswood Ahmad: I am raising that point here. What is the difference?

Maulvi Muhammad Shafee Daoodi: Sir, it was at the suggestion of the Standing Haj Committee that this Bill was introduced in the Assembly in the beginning of 1932. That Bill did not find any mention of conveniences of this kind which are now asked for. When the Bill came before the Select Committee at Simla, of which I and others were also Members, we thought that this question should be raised and solved in a manner which might not create any difficulties, and the duration of 25 days was by compromise reduced to 15 days. Even at that time my friend did not ask for ten days as he is doing now. He saw that after 15 days had been secured, he should still further ask for the reduction of the duration from 15 to ten days. We can go on with this kind of bargaining till we come down to the minimum of one day. It is quite right if you take that view, but if you are a practical man and if you want to give the pilgrims all the conveniences, then we have to look to other matters as well. My friend ought to have urged these points in the Standing Haj Committee, but he did not do so. It was we, Sir, who pressed for this point, and we got the . . .

Mr. M. Maswood Ahmad: I had raised the point in the Select Committee. It is incorrect to say that I did not raise that point there.

Maulvi Muhammad Shafee Daoodi: We got the period of 25 days reduced to 15. Now, when the Bill comes up in the present form, the Honourable Member raises a new point. He has not even written a minute of dissent on this question

Mr. M. Maswood Ahmad: This is incorrect again. If my friend will refer to page 5 of the Select Committee report he will find that I have written the point in my minute of dissent

Maulvi Muhammad Shafee Daoodi: May I know at what page?

Mr. M. Maswood Ahmad: Page 5.

Maulvi Muhammad Shafee Daoodi: Where is it?

Mr. M. Maswood Ahmad: Please see at the bottom of page 5, 11 lines up from the bottom in column 1, where I have said "10" days should be substituted for "15" days.

Maulvi Muhammad Shafee Daoodi: But you did not raise this question in the Committee itself. My friend might have thought over it at home, because he did not raise the question in the Committee itself. However, my point is that we should not be thinking of our constituencies when we are framing laws in this House. We should think of the justice of the cause

[Maulvi Muhammad Shafee Daoodi.]

which we are pleading and not of any demonstration outside the country, otherwise we cannot come to any conclusion if we have this sort of propaganda spirit in us.

Mr. G. S. Bajpai: Sir, a good deal that I would have said otherwise has already been said by my friend, Mr. Shafee Daoodi. The one point that I would like to bring to the notice of the House is this. As it is, a reduction from 25 days to 15 days is a concession, and the proviso will apply only in the event of any ship not being available at Jeddah with accommodation to take the pilgrims on. Supposing that situation arises, the Consul or the representative of the shipping company has to get a ship all the way from Bombay, and we have to take into account the time that the ship would take in order to get from Bombay to Jeddah. That is the reason, Sir, why we have fixed the period of 15 days and not 10 days, because this is a practical proposition. We are not dealing with arbitrary figures, whether we can do with 6, 8, 10 or 15 or anything that may commend itself to the Honourable Member's fancy. That is why we have fixed 15 days, and I regret that I am not in a position to accept the amendment.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The question is:

"That in part (iv) of clause 12 (a) of the Bill, in the proposed *Proviso*, for the words 'fifteen days' the words 'ten days' be substituted."

The motion was negatived.

Clause 12 was added to the Bill.

Clauses 13 and 14 were added to the Bill.

Mr. M. Maswood Ahmad: I move, Sir:

"That after sub-clause (2) of clause 15 of the Bill, the following new sub-clause be added:

'(3) After sub-section (2) of the said section, the following sub-section shall be inserted, namely:

'(2A) The master, owner, captain of a pilgrim ship or their agent, after each voyage, should obtain a detailed certificate from each pilgrim or from each head of a party of pilgrims on a prescribed form in a prescribed manner that the provisions of the Act or Acts were carefully followed and the pilgrim has or has not, as the case may be, any grievance against the ship authorities or against the medical officer.'"

The object of this amendment is that all the provisions of this measure should be given due care. Now, the great change that has been made in this Bill is that pilgrims will in future get cooked food. I urge that Government should issue printed certificates to each pilgrim or the head of a party of pilgrims, and on these certificates they should say whether they got the food and medicine properly or not. Sir, very few people go and ask for the complaint book on which they can write their remarks against the company. In several cases, and it is my own personal experience, it is very difficult to get these complaint books. Once I was travelling to Tirhut, the division of my friend, Maulana Shafee Daoodi Saheb. On the way I wanted some food from a refreshment room on the B. and N. W. Railway. The food supplied was of a very

bad quality, and so I wanted the complaint book to put in my remarks about the bad quality of the food. The man on duty in the refreshment room said that the book was lodged with the manager. I waited for a long time for the manager, but he did not turn up. Then I went to the Station Master, and he said that he had no authority to force the man to give me the complaint book. I asked him then to take my statement. If my friend doubts what I say, I can give him the accurate date as well. So it took about an hour in this connection. I waited for the manager, then I went to the Station Master, and so on. I had to take so much trouble. So I say it is generally very difficult to get access to these complaint books. I was not a Member of the Assembly then,—but I say it will be very difficult for these illiterate pilgrims to force the Captains to supply them with the Remarks Book or even to go to the Haj Committee to express their complaints. If Government are really honest and sincere in their intention, they must provide each pilgrim with a printed certificate in which he may say that so much space was given, that such kind of food was given, and so on. If Government accept the principle of this amendment, I have no objection if they change its wording to any suitable form just as they did day before yesterday. The main idea is this that each pilgrim must get an opportunity to say what he wants to say.

There is another trouble which Hajis experience. At present they cannot return easily on any other ship except the ship of the Turner Morrison and Company. You remember, Sir, the other day I put a question on this subject and it was admitted by my Honourable friend, Mr. Bajpai, that once a few pilgrims came to India on some German ship. Government did not like it. They wanted to bring a suit against the Company and an explanation was called for. The Company wanted to be pardoned and then my Honourable friend, Mr. Bajpai, dropped the matter. The men who travel are in a very handicapped position.

Sir, if my proposal will cost a pie more for printing the forms or if you want a clerk for this purpose, it will come to one anna per head and I ask Government to raise the fare by one anna so that the pilgrims, when they come back to Bombay will be able to mention all their grievances. If it be found that there was anything wrong, the Port Haj Committees, and not these pilgrims, should be asked to lodge any information or bring any case against the ship. Sir, I move.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Amendment moved:

"That after sub-clause (2) of clause 15 of the Bill, the following new sub-clause be added:

'(3) After sub-section (2) of the said section the following sub-section shall be inserted, namely:

'(2A) The master, owner, captain of a pilgrim ship or their agent, after each voyage, should obtain a detailed certificate from each pilgrim or from each head of a party of pilgrims on a prescribed form in a prescribed manner that the provisions of the Act or Acts were carefully followed and the pilgrim has or has not, as the case may be, any grievance against the ship authorities or against the medical officer'."

Mr. G. S. Bajpai: The object of the Honourable Member has the fullest sympathy of Government and I interpret that object to be not the throwing of more work on the officers of the ship, but the bringing to the notice of the

[Mr. G. S. Bajpai.]

Captain the difficulties to which these people may be subjected with a view to having their grievances redressed. Now, there is a two fold provision with regard to that made in the Port Haj Committee's Bill, which is now law, which was passed in September last. Sub-section (f) of section 18 of that Act entrusts the Port Haj Committees with the function of bringing the grievances of pilgrims and any irregularities or omissions on the part of a master or owner of a pilgrim ship in the carrying out of the provisions of the Indian Merchant Shipping Act, 1923, to the notice of the authorities concerned and to suggest remedies. That is the first provision. The second is, in order to establish a liaison between the pilgrims and the Port Haj Committees that there shall be, whenever practicable, an individual pilgrim or a Committee of pilgrims on board a pilgrim ship to represent the grievances of the pilgrims to the master or owner of the ship. So we have provided an organisation for making representations to the authorities concerned and we have provided for the requisite liaison between the pilgrims and the Port Haj Committees. In these circumstances, this amendment is superfluous and I oppose it.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The question is:

"That after sub-clause (2) of clause 15 of the Bill, the following new sub-clause be added:

'(3) After sub-section (2) of the said section, the following sub-section shall be inserted, namely:

'(2A) The master, owner, captain of a pilgrim ship or their agent, after each voyage, should obtain a detailed certificate from each pilgrim or from each head of a party of pilgrims on a prescribed form in a prescribed manner that the provisions of the Act or Acts were carefully followed and the pilgrim has or has not, as the case may be, any grievance against the ship authorities or against the medical officer'."

The motion was negatived.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The question is:

"That clause 15 stand part of the Bill."

The motion was adopted.

Clause 15 was added to the Bill.

Mr. D. G. Mitchell (Secretary, Legislative Department): Sir, I move:

"That in sub-clause (1) of clause 1, for the figures '1932' the figures '1933' be substituted."

The motion was adopted.

Clause 1, as amended, was added to the Bill.

The Title and the Preamble were added to the Bill.

Mr. G. S. Bajpai: I move that the Bill, as amended, be passed.

Mr. Muhammad Anwar-ul-Azim (Chittagong Division: Muhammadan Rural): Mr. President, it is far from my purpose to delay the passage of this Bill, but I think it will be criminal folly if I allow this stage to pass without saying a few words about certain Honourable Members who spoke on behalf of Government during the progress of the Bill. Government's

excuse seems to have been that there should not be any criticism of this Bill because this is a new venture and so it will not be right for anybody to be very critical, but, it seems that personally speaking nobody here, not even a Mussalman Member, would object to a measure like this being passed without hitch if it is a fairly good measure, but some Honourable and aggressive friends, by trying to please Government, go out of their way and take the responsibility on their head and try to injure the feelings of others, and perhaps that is the cause of the delay of the passage of this measure. At times, Government have said: "Oh, we have got the Port Haj Committees. Why bother about doing this or that. Government are very vigilant and solicitous". But they should have seen whether these Committees were actually functioning and whether their services were available during the past Haj season; and, as a matter of fact, the Government in their inordinate anxiety have also missed the Haj before last. You will find, Sir, that this Bill was introduced about a couple of years ago; and if Government have been so solicitous with regard to Muslim opinion and about putting this Bill on the anvil, how is it that it has taken them about two years? But I do not blame them. They are entitled to have their own time, but it seems that Government at times, by trying to delegate their responsibility to the shoulders of others, are unnecessarily bringing up controversies which could be very well avoided. We all know of course that with the Government's standing majority in this House, this Bill will have an easy passage (Hear, hear), but I am still of opinion that though it is a trial of first venture, it may be improved if Government do take the real Muslim opinion into their confidence and not rely on the *sub-janta* Haj Inquiry Committee (Hear, hear) (Laughter), which functions either in Delhi or sometimes, to suit their own purpose and convenience, in the cool climate of the Simla Hills. That being the case, I do not think I ought to say anything more.

Mr. M. Maswood Ahmad: Sir, I oppose the Bill—not clause by clause—but I oppose the whole Bill being passed. Sir, I want to reply first to the point raised just now by my Honourable friend opposite that Government have not rejected the recommendations of the Haj Inquiry Committee, and in this connection, I would like to ask: "Have Government accepted *all* the recommendations of the Haj Inquiry Committee?" The reply must be, no. When Government had not accepted all the recommendations, then what was wrong if I said that they had selected only a few recommendations and put them into this Bill? Sir, as my time is limited, I shall not be very exhaustive, but I would ask only another question: "What was the recommendation of the Haj Inquiry Committee about the formation of a Port Haj Committee, and what has been done?" I have already shown at Simla that Government have not followed the recommendation. Sir, the facts cannot be denied. What was the recommendation of the Haj Inquiry Committee in connection with the alley-way? They rejected it, as also my amendment on that point.

My Honourable friend, the Maulana Saheb, said that alley-way has been given and that it has been duly calculated. But on p. 183 I find their remarks to the effect that "similar allowance should be made in the between-deck as at present", but there is made no provision for any such passage. After this, what right have they got to say that the alley-way is deducted?

[Mr. M. Maswood Ahmad.]

I warn the Government, Sir, that they must take these things into consideration. Now, my Honourable friend, Mr. Bajpai, is under the oath of allegiance and he must advise the Government as to what would be the correct attitude. He must not do such things as to injure the feelings of Mussalmans unnecessarily in this matter. Sir, India is an eastern country, and we love our religion above all. We cannot allow the Government to play with our religion.

It was said yesterday that so much money had been spent on the Haj Inquiry Committee and that, after all, this was a unanimous recommendation of theirs and that that being so, the Government could not reject those recommendations. I say that not only one or two recommendations, but all the recommendations of the Haj Inquiry Committee were unanimous, and when the Government have rejected a few of them, what right have they got to say that they accepted a particular recommendation, *because* it was a unanimous recommendation? May I ask, whether recommendations which they have not accepted were not unanimous recommendations?

Sir, I must draw attention now to the analogy of the Ordinance of the Straits Settlements. In spite of the recommendation of the Haj Inquiry Committee that the Act in India should be based on that Ordinance, the clause in the Bill about the supply of good cooked food to the pilgrims is not based on the Ordinance of the Straits Settlements. There it has been said that good food will be supplied, and here the Government have kept that word "good" in their own pocket. They want that the Mussalmans must go to their doors and always knock, and so they have not provided that word here. I have shown that the word "fuel" was already mentioned there, but it is not mentioned here in the Bill. So Government have drafted this Bill, it would appear, not in accordance with the recommendations of the Haj Inquiry Committee. Why did not they take that whole clause from the Ordinance and put that in here? What was the necessity for omitting the word "good" before the word "food"? What was the necessity for omitting the word "fuel" from there?

Sir, as regards the question of half fare for children going to Mecca, it has been said that this matter would be brought to the notice of the International Sanitary Convention. Now I say that that question of fare cannot be raised before that body at all. First of all, I have tried to show clearly that that International Sanitary Convention was an *ex parte* document and now I say you cannot raise the question of fare there. What can they do there? They can only discuss purely sanitary conditions. Where is the question of sanitation in fare? Half fare does not affect the sanitation. Up till now these children are getting 16 sq. ft., and probably they would only say that children should get 8 sq. ft. Now I cannot be a party to all that, and I warn the Government today of that fact.

When Mussalmans are getting such small space,—2 ft. 8 inches wide and 6 ft. long, how bad that is! Even a dead body, as I have said, cannot be placed in a space of 2 ft. 8 inches! Is this humanity, Sir, that we Mussalmans should be asked to go to Mecca being huddled in spaces of 2 ft. 8 inches each? How can 1,500 pilgrims of each ship be asked, in the name of humanity, to accommodate themselves thus? Sir, I appeal to the House that they should not pass this Bill. And if the Government Member asks the House to pass this Bill, I would ask him that he should

run up to the Governor General and ask that under their own power this 16 sq. ft space should be raised to 18 sq. ft. Absolutely no space is given between two rows of men; there is no space between two pilgrims, so that if any pilgrim should turn, he would turn on another, and if any pilgrim will move an inch at night during sleep his toe will touch the head of the other man. Sir, I ask the Government in the name of humanity to consider these points.

I think I will not be out of order if I say something about food. The Leader of the House, Sir Brojendra Mitter, has been given the title of "Ullama" by my Honourable friend, Haji Wajihuddin, because he was in sympathy with Mussalmans while discussing the Child Marriage Restraint (Amendment) Bill.

Khan Bahadur Haji Wajihuddin: He fully deserves that title.

Mr. M. Maswood Ahmad: Certainly he deserves that title. He had full sympathy with the pilgrims as well on this question and he was willing to suggest to Government that there should be two kinds of tickets—one with food and the other without food. He himself has said that if he had been in the Committee he would have pressed this point. (Applause.) After all, Sir, I find that all these amendments have been opposed by the Government and we are forced to pay to the Turner Morison & Co. whether the pilgrims get food or not. Now, Sir, what happens generally in the case of a marriage party is that about 400 or 500 men gather together in one place. People who are responsible for feeding them start serving them with food from 8 A. M. and this process of feeding goes on sometimes even up to 3 P. M. or 4 P. M. In this connection they get the support of all the relatives also. It will be very difficult to find an open space on the ship where they can feed all these persons together at one and the same time. Then, Sir, you can just imagine what will happen in the case of these 1,500 pilgrims on board the ship who are packed there like a pack of sheep. They will be served on the deck. I am sure, 50 per cent., of the pilgrims will not get their food at all. Is this humanity? You want to keep them without food. Then, I will say another thing. There are so many taps on board the ship, still the fight goes on every day to get water. So, you can imagine what will happen when they go to get their food. A man will say: "Give me *dal*"; another will say: "Give me *korma*", and there will be such a pandemonium that there will be *dal* and *korma* on the beard and face of every pilgrim. My Honourable friend, Sir Muhammad Yakub, has said: "What about the *Purdahnashin* ladies? How will they be served? If you ask them to sit at one place, who will serve them?" But, Sir, I find that the advice of Sir Muhammad Yakub is acceptable to Government when it suits them, but his advice with regard to these poor pilgrims is not acceptable to Government:

"Tomy this
And Tomy that
And Tomy get away
It is thank you Mr. Atkins
When band begins to play
And band begins to play
And band begins to play."

There is the time when the band begins to play and on that occasion Sir Muhammad Yakub is thanked and asked to go with them in the same lobby. But when he says that the suggestion is unacceptable to our community, he is told that his proposal cannot be accepted.

Kunwar Hajee Ismail Ali Khan (Meerut Division: Muhammadan Rural): What about Sir Abdur Rahim's view?

Mr. M. Maswood Ahmad: I have already dealt with Sir Abdur Rahim's view. There are men here who prefer the Western Hostel, but the majority of us prefer to live in orthodox quarters. Those who are accustomed to live in Western Hostel would certainly not like these things. But those who are accustomed to live in orthodox style know that the health can be preserved only if the food is decently prepared and in a decent place.

Pandit Ram Krishna Jha (Darbhanga *cum* Saran: Non-Muhammadan): What about Maulvi Muhammad Shafee Daoodi?

Mr. M. Maswood Ahmad: I do not want to mention the names. I pray to God to pardon those Mussalmans who have opposed me in this matter if they were wrong and I was right. If I was wrong, then I will ask the Government '*Ihdi nas sarital mustaqim*' "show me the right path".

Sir, it was said that I was a non-co-operator, or I am a non-co-operator. I say, I am not a non-co-operator at all. Non-co-operators are in jail or outside this House.

Maulvi Muhammad Shafee Daoodi: That was not the remark, Sir. The remark was that he quoted papers and gentlemen outside the House who are non-co-operators.

Mr. M. Maswood Ahmad: It has been seen on several occasions that the new converts at the time of expressing their feelings are more enthusiastic. I am luckily not a new convert. My opinion today is the same as it was 10 years ago.

I have expressed my views that the whole Bill is unacceptable to the Mussalmans. It is injurious to the cause of Mussalmans. The Bill is in sympathy with the Turner Morison & Co., and I do not grudge it. But I want justice to be done to my community as well. Up till now in this House I have seen many Bills which contained clauses which were good, bad and indifferent, but this is the only Bill in which I find only two kinds of clauses, bad or indifferent. Even the Ordinance Bill which was passed in this House had something good in it, because it was meant to protect the liberty of others, although 99.99 per cent. of it was bad. But in this Bill there is nothing good for the pilgrims; they are only creating more trouble for them.

Sir, an Honourable Member said that the intention of God was that poor persons should not go to Mecca. I have got his speech with me. Because he is not in his seat, I will not name him. He said:

"The Government are performing the duty which God has ordered you to perform as a good Muslim, namely, to stop the poor Mussalmans to go to Hedjaz."

This was also the opinion of the Haj Inquiry Committee. On page 155, they say:

"Would-be pilgrims not in possession of this amount should be dissuaded from proceeding on the pilgrimage."

It is true, Sir, that our religion says that Haj is *fara* only for those persons who have *estetaat*, but in our religion there is *sunnat* and *mustahib* also. I would most humbly and respectfully ask him, what was the condition in the time of our Prophet? People having no money, people having nothing to eat, people having only one cloth were going to the Hedjaz on foot without any conveniences. They were often lying in the desert for want of food which was supplied by others. We Mussalmans are poor, but because we are poor, that is no cause for saying that we should give up all our religious functions. On the other hand the poor man has got more religious feelings than the rich man. It was the efforts of poor men which were responsible for the existence of so many Mussalmans in the world today. Sir, I will end my speech after reading a little passage from the Holy Koran:

" Ehde naseiratal Mustaqim, seratalla zina anaamtaaa aalahim."

Mr. G. Morgan (Bengal: European): Sir, to be consistent, I have to oppose the Bill. My opposition to the Bill, as everybody knows, is on clauses 2, 3 and 4.—the question of the supply of cooked food. My Honourable friend, who has just sat down, said that Government in this Bill have shown every sympathy for the steamer company. Well, Sir, it is curious that, if that is so, I should be speaking in opposition to the Bill. As the Bill will be certainly passed, I only want to draw the attention of Government to one matter and that is that under clause 15 sub-clauses (f) and (ff) when rules and regulations are made by the Governor General I hope Government will discuss fully and practically the conditions of the carrying of food, and cooking of food and the menus, under the rules to be applied, so that in a practical manner these regulations may be carried out; and I hope that Government will give me an assurance that this will be thoroughly discussed with representatives of the steamer companies so that really something practicable and feasible may be evolved.

Mr. Amar Nath Dutt (Burdwan Division: Non-Muhammadan Rural): Sir, allow me to congratulate my Muhammadan fellow-subjects on their very good fortune in having a three full days' debate in which the question of closure did not intervene as was the case when another important Bill was discussed. What it is due to, I do not know; it may be due either to the presence of the Leader of the House of Elders or any other thing which has cowed down the spirit of asking for a closure on the other side. Still I congratulate my Muhammadan brethren on their very good fortune. Sir, the question that is before us requires to be viewed with a very dispassionate mind, and when you find that opinion is divided and when we find there is so much feeling as evinced by my friend, Mr. Maswood Ahmad, we the members of another community have a duty not only towards them, but towards ourselves as common citizens of our common motherland. Therefore, we should carefully consider the views of both sides before we exercise our right of vote. Sir, no doubt our Muhammadan fellow-subjects only are affected by the provisions of this Bill, but there are some questions regarding which we can claim to have some knowledge, such as sanitation and food and we can put forward suggestions which will be acceptable to the Muhammadan community. No one will deny that everyone would like to have the food to which he is accustomed and cooked by hands from which he is accustomed to take it.

An Honourable Member: What will you do in Europe?

Mr. Amar Nath Dutt: Orthodox Hindus will not take food cooked by men other than their own caste-men or Brahmins. There are of course members of my community who do not observe this rule, but there are many who stick to this rule still. When our Muslim brethren go on pilgrimage to Mecca for one month or two months, nobody will agree that they should be subjected to the kind of food to which they are not accustomed. I am glad that some of my friends have shown sympathy for the orthodox views of the Muhammadan community and this is as it should be. I hope they would show the same sympathy when their own religion and religious usage is concerned and, instead of being carried away by heterodox zeal, they will extend the same sympathy and consideration. Even my Honourable friend over there, the Leader of the House, who does not claim to be an orthodox Hindu, has that respect and consideration for the religious views and sentiments of the orthodox Hindus, but I regret very much there are some amongst us who do not do so and are friends of every other community but their own. I wish this will be borne in mind by them when again the occasion arises.

Mr. Muhammad Muazzam Sahib Bahadur (North Madras: Muhammadan): Sir, if I may touch upon that remark which my Honourable friend, Mr. Amar Nath Dutt, made just now with regard to the passage of this Bill which will become law in a few minutes more, I should tell him that the other Bill which we had under discussion previous to this concerned a matter which had already been disposed of by this Legislature and what was wanted was an extension of the powers which this Legislature exercised in regard to centrally administered areas to the provinces. But this Bill concerns itself with amending the Indian Merchant Shipping Act in so far as the sections of that Act have any bearing on the passage of pilgrims to and from the Hedjaz. In a matter like this where it is a question of amending about 15 clauses one can easily visualise that there will have to be a lot of time employed in discussing these subjects and if there has been no closure during these two and a half days, it is because we had to discuss a number of clauses one after another and no particular clause took up more time than was absolutely necessary. But in the case of the other Bill we had to discuss one clause for about half a day. That never happened in respect of this Bill.

Coming to the main Bill, Sir, look at the fate of the Hajis when they start on their pilgrimage. It is a matter of common knowledge that most of these pilgrims when they leave their homes travel third class on the railway; and, considering the amenities which the railways at present provide for third class passengers, one can easily conceive the great hardships which these people have to endure specially when they go with their families and children to the port of embarkation. They arrive at Bombay some how or other, and there they are treated to a mild *lathi* charge. They bear the *lathi* charge, and when they get into the steamer, they find that they are provided with a berth which is not more than 2 feet 8 inches in width—hardly enough accommodation for a grave. That is their second shock, and then when evening comes on and they want to cook their own food, they are not allowed to do so. They are told by the shipping company that they cannot get food prepared in their own way. So they are forced to have the food given by the steamer company. While on their

journey on the sea, there is sea sickness ordinarily among 50 per cent. of the passengers and one can judge to what hardship such people would be exposed when they are compelled to take food which is not to their liking. Sir, I forgot to mention that, before they embark, they have to get themselves inoculated, vaccinated against small-pox, inoculated against cholera. I do not believe that they are to be inoculated against plague. (*An Honourable Member*: "Yes.") They are to be inoculated against plague, as my Honourable friend says. Then, on the way, they are quarantined at Kameran to make sure that they are free from infectious diseases. (*An Honourable Member*: "There is no quarantine now.") Sir, if there is no quarantine at Kameran, I think that is the only good feature of this Bill. Then they disembark at Jeddah and go to Mecca and Medina to perform their religious functions. They come back to embark again for their homeward voyage and they find to their utter amazement that there is no steamer to carry them. They are thus stranded at Jeddah and, after some time, they go on board ship and there again they have to take compulsory food. Fortunately there is no *lathi charge* at Jeddah as they had in Bombay. Then the pilgrim disembarks at Bombay and goes home by third class undergoing the same difficulties. So one can easily imagine, if a pilgrim once goes to Mecca on his pilgrimage, what hardship he has to endure both on the outward and inward journeys, and I ask, would he have the courage to undertake a similar journey, even though he may be a very rich person or can any one expect that he would advise any other person in whom he is in the least interested to undertake this journey? Am I to understand, therefore, Sir, that the hardships which a pilgrim has to undergo under this amended Bill are meant to confer on him additional spiritual benefit, and I am only sorry, Sir, that the Government have not done the best they could in this respect.

Mr. K. P. Thampan (West Coast and Nilgiris: Non-Muhammadan Rural): Sir, the question may now be put.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The Chair accepts the closure. The question is:

"That the question be now put."

The Assembly divided:

AYES—34

Abdul Hye, Khan Bahadur Abul
Hasnat Muhammad.
Acott, Mr. A. S. V.
Ahmad Nawaz Khan, Major Nawab.
Allah Baksh Khan Tiwana, Khan
Bahadur Malik.
Amir Hussain, Khan Bahadur Saiyid
Anwar-ul-Azim, Mr. Muhammad.
Bajpai, Mr. G. S.
Clow, Mr. A. G.
Dalal, Dr. R. D.
Dutt, Mr. Amar Nath.
Dutt, Mr. G. S.
Dutt, Mr. P. C.
Ghuznavi, Mr. A. H.
Gidney, Lieut.-Colonel Sir Henry.
Hezlett, Mr. J.
Jawahar Singh, Sardar Bahadur
Sardar.

Joshi, Mr. N. M.
Lal Chand, Hony. Captain Rao
Bahadur Chaudhri.
Leach, Mr. A. G.
Megaw, Major General Sir John.
Metcalf, Mr. H. A. F.
Morgan, Mr. G.
Mukherjee, Rai Bahadur S. C.
Raghubir Singh, Kunwar.
Raisman, Mr. A.
Rau, Mr. P. R.
Rvan, Sir Thomas.
Seaman, Mr. C. K.
Sher Muhammad Khan Gakhar,
Captain.
Singh, Mr. Pradyumna Prashad.
Thampan, Mr. K. P.
Tottenham, Mr. G. R. F.
Trivedi, Mr. C. M.
Vachha, Khan Bahadur J. B.

NOES—20

Abdul Matin Chaudhury, Mr.
 Azhar Ali, Mr. Muhammad.
 Biswas, Mr. C. C.
 Chunoy, Mr. Rahimtoola M.
 Das, Mr. B.
 Ibrahim Ali Khan, Lieut. Nawab
 Muhammad.
 Ismail Ali Khan, Kunwar Hajee.
 Jadhav, Mr. B. V.
 Jha, Pandit Ram Krishna.
 Jog, Mr. S. G.
 Kyaw Myint, U
 Liladhar Chaudhury, Seth.
 Misra, Mr. B. N.
 Mitra, Mr. S. C.
 Mudaliar, Diwan Bahadur A. Rama-
 swami.

Murtuza Saheb Bahadur, Maulvi
 Sayyid.
 Pandian, Mr. B. Rajaram.
 Patil, Rao Bahadur B. L.
 Rao, Mr. B. N.
 Rustogi, Mr. Badri Lal.
 Sarda, Diwan Bahadur Harbilas
 Shafee Daoodi, Maulvi Muhammad.
 Singh, Mr. Gaya Prasad.
 Sohan Singh, Sirdar.
 Suhrawardy, Sir Abdulla-al-Mámün.
 Uppi Saheb Bahadur, Mr.
 Wajihuddin, Khan Bahadur Haji.
 Yakub, Sir Muhammad.
 Yamin Khan, Mr. Muhammad.
 Ziauddin Ahmad, Dr.

The motion was adopted.

The Honourable Khan Bahadur Mian Sir Fazl-i-Husain (Member for

1 P.M. Education, Health and Lands): Sir, we have, after a lengthy debate, arrived at the end. I am very glad that on the floor of this House all that could possibly have been said criticising the Bill has been said once, twice and many times over. There are certain things which emerge as approved not only by a majority of the House, but practically unanimously, and such agreement it is difficult to find in support of a measure of reform. The main point urged against this measure is that it does not include all the recommendations made by the Haj Inquiry Committee, and, therefore, is defective. I think I explained yesterday that in this Bill there are only those measures which relate to pilgrim traffic and suitable for inclusion in a statute, while other recommendations are such as come in under rules and, therefore, are not stated in the Bill. Then, certain points were raised, points which, I think, it is necessary for me to mention and reply to, so that there may be no misapprehension on those points. The first one was that the Haj Inquiry Committee's report is not a document which is in itself a good and sound document: secondly, that it has not been duly considered by Government and its recommendations have not been accepted by the Government; thirdly, that a large number of recommendations of this Inquiry Committee have been rejected by Government. And, finally, that the reform about food is such as not to be a reform, but a most serious and objectionable innovation likely to do harm instead of good to the people for whom it is intended. May I dispose of the last point first, because we have heard such a lot about food that it has become quite nauseating.

May I remind Honourable Members of this House that there are such institutions amongst Mussalmans in India as are called *Urs Shareef*, that is to say, the anniversaries of great saints—such as the Ajmer Shareef, the Pak Patan Shareef and in many other places and to which functions people, not from one province, but from many provinces, come—not only from Indian provinces, but also from across the border, both from the side of Baluchistan as well as Afghanistan. Is it alleged that at *Urs* individual votaries try and cook for themselves? Is it alleged that the institution of *langar* is not known to Muslims? It is surprising to me that in a spirit of controversy simple facts, well-known to all of us, are put aside.

Until we develop a spirit of calm consideration, even when we are discussing points in dispute, there is absolutely no hope of our ever getting on to the stage where we can see both sides of the question. (Interruption.) The Honourable Member from Madras may not possess many shrines: if he has not, then I pity him and trust that he will get some soon.

An Honourable Member: They come to Ajmer.

The Honourable Khan Bahadur Mian Sir Fazl-i-Husain: They do? I trust he will come to the *langars*.

Sir Muhammad Yakub (Rohilkund and Kumaon Divisions: Muhammadan Rural). Is this supply of cooked food compulsory for any *Urs*? ,

The Honourable Khan Bahadur Mian Sir Fazl-i-Husain: It is not a question of whether it is compulsory or not. There is the *langar*; and is there any poor man who does not avail himself of the *langar*, whether that *langar* is of Hindus, or of Muslims or of any other community?

Sir Muhammad Yakub: That is only for the beggars.

The Honourable Khan Bahadur Mian Sir Fazl-i-Husain: There, again, the Honourable Member considers that there are but two classes, the well-to-do and the beggars. He is wrong. I myself have visited the Pak Patan Shareef and enjoyed the hospitality at the *Urs* of Pak Patan Shareef and I do not think the Honourable Member from the United Provinces would put me in the class of beggars. Similarly, I know for certain that very many of the middle class people, who go to these *Uraes*, do take advantage of the hospitality of these *langars*. It is wrong to say that these *langars* are intended only for beggars. As a matter of fact the institution of *langar*, if I may say so, is an indication of Islamic culture. Therefore, on the question of food, I think, I have said enough to show that it is not right to say that the reform is going to be very revolutionary. Nothing of the kind. Again, any one, who is familiar with those parts of India which are preponderatingly Muslim, understands that the shops of "*Tabbakh*", that is to say, the sellers of cooked food, for instance, in Peshawar, are very largely patronised. In fact, there are very few people barring the rich who cook their food at home, and they generally indent upon these shops for even their daily meals. As for travellers, they invariably go to these shops. There, again, to say that cooked food for others is something revolutionary, something new, is not right.

May I, Sir, remind the House whether they contemplate as a self-governing India in charge of their army making arrangements for the rations of their army, each soldier cooking for himself, and members recruited from Bengal, from United Provinces having a separate kitchen made for them? They may contemplate that, Sir, but if they do adopt it, they will make the cooking arrangements for their respective armies much more expensive than at present. People contemplate common mess for all Indians when they are in the national army

Mr. Muhammad Ashar Ali: May I ask

The Honourable Khan Bahadur Mian Sir Fazl-i-Husain: You cannot ask anything at this stage. It is getting too late. I cannot but regret that so much stress was laid on this aspect of the legislation. I am free to admit that it is a reform, but I cannot admit that it is such a dangerous reform that after careful consideration one should not have undertaken. When I say careful consideration, I have again in mind the mentality of those Members of the Haj Inquiry Committee and of the Select Committee and further of the Standing Haj Committee, where all orthodox people, extremely orthodox people, were in favour of this reform; and it is right that never was a discordant note struck by any Member right up till after the proceedings of the Select Committee. I think the point taken by the Honourable Member from Bihar, Mr. Shafee Daoodi, was correct, and those who are opposing the Bill, one or two Members, no doubt are doing their duty, as the duty of all oppositionists must be, to critically examine every measure in the handling of which they have not had a share. There is no harm in it. I dare say if they had the same opportunities as the Members of the Haj Inquiry Committee of going over the whole of India, examining witnesses and then forming their opinions, their opinions would have been exactly the same as those of the Haj Inquiry Committee. I cannot help stressing the point that when I read the names of the members who served on the Haj Inquiry Committee and, after that, on the Standing Haj Committee, and, after that, on the Select Committee, it is such a list that Government could not but have accepted the advice given by these Committees. I say, again, Sir, that I do not want to belittle the critical work that has been done in connection with this Bill by two Members, one from United Provinces, Khan Bahadur Haji Wajihuddin, who, with the best of intentions, representing the extremely conservative section, did very properly express himself advising caution. I have tried to appreciate the point of view of the Honourable Member from Bihar, Mr. Maswood Ahmad, who ordinarily possesses liberal and progressive views. Therefore, to me it was a matter of some surprise,—I won't say of disappointment,—when in a spirit of controversy he took up the cudgels of a critic, and wanted to condemn the whole thing root and branch. Because of this attitude, a great deal of force that one might have otherwise detected in his criticism has escaped notice.

Lastly, it was said that this is a religious matter. Well, this is a religious matter only in the sense that this is an attempt to promote the convenience of those who undertake pilgrimage, and I trust the measure does attain a certain amount of success in achieving that object.

It has been said how will these measures be worked. I can assure the House that when framing rules and regulations, Government will take all necessary steps to consult the Port Haj Committees with a view to making suitable rules and regulations and, at the same time, bear in mind what has been said by Mr. Morgan that in making rules and regulations such rules are not framed as may be prejudicial to the interests of the shipping agents. As I said yesterday, Government are there to see fairplay between the pilgrims and the shipping agents. I have every hope that now that the heat of controversy is over

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): If it suits the convenience of the Honourable Member, he may resume his speech after Lunch.

The Honourable Khan Bahadur Mian Sir Fazl-i-Hussain: I will take less than five minutes.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): But taking a division and all that will take some time.

The Honourable Khan Bahadur Mian Sir Fazl-i-Hussain: As you like, Sir.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The Honourable Member may resume his speech after Lunch, after which the question can be put and division taken.

The Assembly then adjourned for Lunch till Half Past Two of the Clock.

The Assembly re-assembled after Lunch at Half Past Two of the Clock, Mr. President (The Honourable Mr. R. K. Shanmukham Chetty) in the Chair.

The Honourable Khan Bahadur Mian Sir Fazl-i-Hussain: I was about to conclude my speech when the House rose for Lunch. The portion of my speech that I had yet to make was a reference to this unfortunate incident that at this late stage of the third reading, after a protracted debate, those Members who were strong supporters of the Bill, some of them having been the authors of the Haj Inquiry Committee Report, did not get an opportunity of speaking, because the House carried the motion for closure.

Dr. Ziauddin Ahmad (United Provinces Southern Divisions: Muhammadan Rural): The Government, not the House.

The Honourable Khan Bahadur Mian Sir Fazl-i-Hussain: That was very unfortunate, because as the Government have brought forward this measure solely in pursuance of the Haj Inquiry Committee's report, it was but natural that those who were responsible for that report should be the supporters of this measure.

Maulvi Muhammad Shafee Daoodi: Would the Honourable Member in charge share his time with Syed Murtuza Sahib as he wants to say a few important words on this question.

The Honourable Khan Bahadur Mian Sir Fazl-i-Hussain: I would not for a moment object to sharing it with him, because I feel certain that he could, as a leading member of the Haj Inquiry and Select Committee, put forward his views with authority. I am entirely in the hands of the Chair and have no objection to such a thing being done if you, Sir, wish to allow it.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Rules and Standing Orders governing procedure are intended to safeguard the interests of the House and not the interest of the Chair or of any particular section. The Chair has repeatedly expressed that in the matter of closure, when the Chair accepts the closure, it only gives an opportunity to the House to decide whether it will continue the debate or not. It is

[Mr. President.]

the function of the Chair always to safeguard the interests of minorities (Hear, hear) and rules are devised to the best of human ability to safeguarding the interests of minorities. But, as a result of the experience in the British House of Commons, it was realised that in very many cases majorities require to be protected against the tyranny of minorities. From its study of Parliamentary procedure, the Chair has learnt that the closure motion is one of those articles of procedure which are distinctly meant to safeguard the majority against the tyranny of the minority. In a House of, say, 150 Members, if ten Members want to block the business of the House and the other 140 want to proceed with the business, the majority of 140 have no remedy against the minority of 10, unless there is a procedure like the closure motion. In this particular case, when the Division Bell ceased, the Chair again wanted to give an opportunity to the House and the Chair declared that the "Noes" have it and, in spite of that, a division was forced. It will be very serious departure from well established practice and it will lead to serious complications in the future if by any precedent the Chair departs from the strict adherence to the rules of closure and allows any other Honourable Member except the Government Member to take part.

Mr. Muhammad Yamin Khan (Agra Division: Muhammadan Rural): With due respect to what you have said, I want your indulgence to make a few observations upon the procedure of acceptance of the closure.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The Chair is sorry the House cannot have this discussion now. Since a request was made to the Chair to make an exemption, the Chair thought it worth while to explain its position and what the implication of a closure motion was. The Chair cannot allow a discussion on the ethics of the motion.

Dr. Ziauddin Ahmad: When the next Bill comes on, we will remember the arguments.

Mr. Muhammad Yamin Khan: If the Chair does not want to exercise its discretion as to when a closure motion should be accepted and when it should not be accepted, we are going to move the closure for every Government Bill after the first speech and we will leave it to the House to decide.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Honourable Members have got perfect liberty to apply the closure motion at any stage they like, but it is for the Chair to decide whether the closure motion will be accepted or not and the Chair, in deciding whether a closure motion will be accepted or not, always takes into consideration the fact whether there has been a fair debate on the question before the House. Now, in this particular case, the Chair accepted the closure for this reason. If the discussion on the third reading was the first discussion, the Chair could not have under any circumstances accepted the closure motion because only four Honourable Members had taken part in the debate, but the third reading of a Bill is a continuation of the

process of the discussion of the measure. This measure has been discussed for 2½ days and, in deciding whether there has been a fair debate or not, the Chair has to take into consideration not merely the number of speakers who took part in the third reading, but the number of speakers who took part in the entire debate. As a matter of fact, the idea of a third reading in a Bill is this. When a Bill is materially amended in material particulars during the consideration stage, then the third reading furnishes an opportunity for Honourable Members to give their comments at that stage. The Chair will, therefore, have also to take into consideration, when a closure motion is applied on the third reading, whether there has been any material change, in the amendments carried through the consideration stage. Now, in this particular case, not a single material amendment was carried and since the discussion went on for 2½ days, the Chair thought that there had been a fair debate and, therefore, the Chair accepted the closure.

Mr. Muhammad Yamin Khan: May I ask one point from the Chair, because it is not clear to me. I want to know whether the Chair thinks that, in accepting the closure on the third reading, the Chair should not take into consideration the fact that certain speeches have been made only in opposition to the Bill and no speech has been made in support of the Bill. In this case the criterion that the debate should be so conducted that both sides should be heard will not apply, in order to guide the Chair whether the closure motion should be accepted or not.

Dr. Ziauddin Ahmad: So an Honourable gentleman in his speech said that support of this particular Bill is sufficient to send him to Hell (Valad Dālin) and it was for other Members to review the position. The closure to economise time is a point which we could not follow in the case of every Bill.

Mr. S. O. Mitra (Chittagong and Rajshahi Divisions: Non-Muhammadan Rural): Is it your ruling that we can make speeches only when there are material alterations during the consideration stage?

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): No, what the Chair meant was that the Chair takes that point into consideration in deciding whether it will accept the closure motion or not.

The Honourable Khan Bahadur Mian Sir Fazl-i-Husain: I assure the House that Government are under very great obligation to the members of the Haj Inquiry Committee and to the members of the Standing Haj Committee and, further, the members of the Select Committee and have had wholehearted support from these three institutions and as you, Sir, very rightly said, it was only a minority of one or two, though a very vociferous minority, that made the House take so long over the Bill; otherwise, the business might have been transacted in less than half the time. As to the fact that during the consideration stage, some Honourable Members did not get the opportunity of speaking, I do not think, in view of what has been said in the speeches made in earlier stages of the debate, this can detract from the value of the support they have given to the measure. I am sure the Bill will prove in course of time a great blessing to all those who will be proceeding to the Haj. It is our intention to make the Haj pilgrimage as comfortable as possible without making it too expensive for the people to undertake, and that is a question of

[Khan Bahadur Mian Sir Fazl-i-Husain.]

principle which has been very rightly enunciated by the Haj Inquiry Committee and to which the Government adhere. There is nothing for me, Sir, now to do except to thank the Members of the Select Committee and others who took part in the debate once more and assure them that the Government, in framing the rules and regulations, will stand by the principle which has been enunciated during the course of the debate. Now one word, Sir, with reference to certain unfortunate observations hastily and thoughtlessly made no doubt by one or two speakers during the course of this debate as to what was said by the Honourable Member in charge of this Bill. When speaking on various motions, he has given expression to the views of the Department and not to his personal views. Further, I may be permitted to add that the language in which he has given expression to the views of the Department, having listened to it myself, was absolutely unexceptionable, and I myself could not have used better or more suitable language in expressing those views. It is, therefore, a pity that in the heat of controversy, undeserved and unjust reflections should have been made, however indirectly it may be, on those who took part in this debate and performed their task to the best of their ability. I do hope, Sir, that the House will pass this measure with as much unanimity as is possible, and which the heat of controversy will allow.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The question is:

"That the Bill further to amend the Indian Merchant Shipping Act, 1923, for certain purposes, as reported by the Select Committee, and, as amended, be passed."

The Assembly divided:

AYES—49.

Abdul Hye, Khan Bahadur Abul
Hasnat Muhammad.
Acott, Mr. A. S. V.
Ahmad Nawaz Khan, Major Nawab.
Allah Baksh Khan Tiwana, Khan
Bahadur Malik.
Amir Hussain, Khan Bahadur Saiyid.
Anwar-ul-Azim, Mr. Muhammad.
Bajpai, Mr. G. S.
Bhore, The Honourable Sir Joseph.
Clow, Mr. A. G.
Dalal, Dr. R. D.
Das, Mr. B.
Dutt, Mr. G. S.
Dutt, Mr. P. C.
Fox, Mr. H. B.
Ghuznavi, Mr. A. H.
Gidney, Lieut.-Colonel Sir Henry.
Haig, The Honourable Sir Harry.
Hezlett, Mr. J.
Jadhav, Mr. B. V.
James, Mr. F. E.
Jawahar Singh, Sardar Bahadur
Sardar.
Jehangir, Sir Cowasji.
Krishnamachariar, Raja Bahadur G.
Lal Chand, Hony. Captain Rao
Bahadur Chaudhri.

Leach, Mr. A. G.
Megaw, Major General Sir John.
Metcalf, Mr. H. A. F.
Misra, Mr. B. N.
Mitchell, Mr. D. G.
Mitter, The Honourable Sir
Brojendra.
Muazzam Sahib Bahadur, Mr.
Muhammad.
Mujumdar, Sardar G. N.
Mukherjee, Rai Bahadur S. C.
Noyce, The Honourable Sir Frank.
Raghubir Singh, Kunwar.
Raisman, Mr. A.
Rajah, Rao Bahadur M. C.
Rastogi, Mr. Badri Lal.
Rau, Mr. P. R.
Ryan, Sir Thomas.
Schuster, The Honourable Sir George.
Scott, Mr. J. Ramsay.
Seaman, Mr. C. K.
Shafee Daoodi, Maulvi Muhammad.
Sher Muhammad Khan Gakhar
Captain.
Singh, Mr. Pradyumna Prashad.
Tottenham, Mr. G. R. F.
Trivedi, Mr. C. M.
Vachha, Khan Bahadur J. B.

NOES—12.

Abdul Matin Chaudhury, Mr.
 Azhar Ali, Mr. Muhammad.
 Ibrahim Ali Khan, Lieut. Nawab
 Muhammad.
 Jha, Pandit Ram Krishna.
 Kyaw Myint, U
 Maswood Ahmad, Mr. M.

Morgan, Mr. G.
 Pandian, Mr. B. Rajaram.
 Rafiuddin Ahmad, Khan Bahadur
 Maulvi.
 Thampan, Mr. K. P.
 Uppi Saheb Bahadur, Mr.
 Wajihuddin, Khan Bahadur Haji.

The motion was adopted.

THE INDIAN INCOME-TAX (AMENDMENT) BILL.

AMENDMENT OF SECTION 4.

The Honourable Sir George Schuster (Finance Member): Sir, I beg to move:

"That the Bill further to amend the Indian Income-tax Act, 1922, for a certain purpose (*Amendment of Section 4*), as reported by the Select Committee, be taken into consideration."

I shall endeavour to be brief in my remarks in support of this motion. Indeed, I find it very difficult to visualise what the case of the opposition to this Bill is. and, therefore, Sir, I shall have to wait till I hear what my opponents say in order to put before the House my reasons for objecting to that opposition. The House has had before it now for some time the report of the Select Committee and I would only like very shortly to call attention to the principal alterations in the Bill as it was originally submitted which have been made by the Select Committee.

In the first place, the Select Committee has accepted the recommendation which was made in the course of the debate by my Honourable friend, Mr. Biswas, that the word "income" ought to be added to the words "profits and gains". That is a minor alteration. Then there are two important alterations involved in the two provisos to sub-section (c) of section 2. The first proviso gives effect to the intention that so far as this Act is concerned, bygones will be bygones. There should be no attempt to work backwards to accumulations of profits or income which have escaped income-tax in the past. I think that, by accepting that proviso, Government have gone a long way to meet any possible objections that might be made to this measure. If there is any man who will be adversely affected by this measure, that can only apply to acts committed in the future. If he accumulates income abroad after this measure is passed, as I hope it will be, then he does so with his eyes open. He knows exactly what to expect. The second proviso is one which, I may say, I regard with a much more doubtful eye. The proviso says that where an accumulation of profits earned over a number of years is brought back into the country in one year, it shall not be treated as income for that single year, but shall be divided up among the years during which it was earned. The object of that proviso is to guard an individual who may bring income back from abroad against the possibility that by bringing back, say, 10 years' income in one year he may find himself subjected to very heavy rates of super-tax. I would call attention of Honourable Members to the point that those members of the Select Committee who supported this proviso have confined their attention to possible payers of

[Sir George Schuster.]

super-tax. Government members have all signed a minute of dissent to that particular recommendation, because we feel that if an individual does bring back the income of 10 years in one year, that is his own look-out. He knew perfectly well what the position was as regards his foreign income. He can easily escape from the alleged injustice of treating all that as the income of one year by bringing his income back as and when he earns it, and if he chooses to bring it back all in one year, that is his own look-out. But, as this particular proviso was recommended by a majority of the Select Committee, Government while dissenting from it, have not themselves put down any amendment for the purpose of doing away with that proviso. Those are the main points which were taken up in the Select Committee.

As regards the general object which we have in mind, Government's case remains the same as it always has been. I venture to submit that as to the essential purpose which lies behind our action in putting forward this Bill, there can really be no difference of opinion in this House. The essential purpose is to remove a privilege from a certain class of income, to remove an unnatural—I say deliberately unnatural—inducement to the export of capital from India for investment abroad which, under the existing law, does undoubtedly affect the position. I cannot imagine that there can be any individual in this House who would support the existing position which is, as I have so often repeated, that if individual A chooses to invest his money in foreign securities, he can draw the income from that without paying a penny of Indian income-tax, and if individual B, who lives next door to him and has perhaps greater belief in his own country, invests his money in Indian securities, he has to pay income-tax on everything that he earns. I cannot believe, as I have said, that there is a single man in this House who can stand for the maintenance of that position. ("Hear, hear" from Opposition Benches.) On the other hand, there are some who profess to see in this measure all sorts of possibilities of injustice. They profess the fear that companies will be penalised; companies, which, for legitimate purposes and because part of their business lies abroad, have to keep money abroad, will be penalised if at any time they wish to bring back certain of the reserves that they accumulated abroad for capital expenditure in this country. I have taken the opportunity to explain the position to many who have held those fears and I trust that I have been able to dispel the fears of any man who chooses to look at the matter in an unprejudiced way. But there are still some who think that there may be cases of which we have not yet thought and I suppose that that is the idea which influenced those members of the Select Committee who recommended that this measure should again be circulated for opinion. I shall have to deal with the particular issue involved in that proposal when an amendment supporting circulation is moved, if it is moved, when the time comes. But,

3 P.M. before it is moved, I wish to say this—that Government are just as anxious as any Honourable Member who may entertain those fears to avoid the operation of this measure leading to any injustice, to any unfair burden on those who are acting quite legitimately. The only object of the measure is to make those who live in India and invest their money abroad pay their fair share of Indian income-tax. But if there are cases,—and I can conceive of no possibility in which this could arise,—if there are cases in which it might act unfairly, Government would undoubtedly deal

with the position, and I am prepared to say this—that if the Honourable Members of this House recommend to Government that a Committee should be set up,—a Committee in whatever form they may like to recommend,—that a Committee should be set up to watch the operation of this Act and to make recommendations for amendment of it if any cases of real injustice are discovered, then that is a proposal which Government would at once take up. They will be only too glad to co-operate in action of that kind, and I am prepared to give a most positive undertaking that we would bring forward amending legislation if any injustice were discovered. But let me say now that I am quite convinced that nothing that we would regard as an injustice will be discovered, because, although this Act may be inconvenient to certain persons, I feel that it cannot be used in a way which would be unfair to legitimate interests. But I am always open to conviction,—I may be wrong,—and, in order to provide against all possibility of injustice, I am quite prepared to take the course to which I have just referred.

Now, Sir, there is one other point on which I wish to say something. I have dealt with matters to which the Select Committee's report has made reference. There is one particular matter to which no reference has been made, and that is the position of income earned from agriculture in countries outside India. It may be a surprise to some of the Honourable Members, and there are a good number of them who referred to this particular matter in previous debates on this matter, it may be a surprise to them to learn that there was no single unofficial member of the Select Committee who made any reference at all to this point in our discussions. I do not know what the unofficial members who are supposed to represent the interests of various parties were doing, but their silence was certainly significant. It was no part of Government's business to bring the matter forward, but I was surprised that nothing was said by any of the unofficial members. But though we did not bring it forward in the Select Committee, we have been giving a great deal of attention to it, and I notice that an amendment has been put down by one Honourable Member, Mr. Reddi, on this particular point. The amendment, as originally tabled by my Honourable friend, was for technical reasons I think,—that at least is the interpretation of Government,—ineffective, and I had planned to say in my speech on the measure today that if my Honourable friend wished any help from Government in making his amendment effective, I would be very glad to offer him such assistance as we could, because I should not have wished to take advantage of a technical point to defeat him. But just as I was coming to the House this afternoon, a new sheet of amendments was handed to me and I note that my Honourable friend has altered the wording of his amendment, and as far as I can see, it would now be effective. Now, Sir, I think the point with which Honourable Members who have taken up this matter are concerned is this, that the whole basis for the exemption of agricultural income from income-tax is that agricultural profits already pay land revenue, and agricultural income in the Indian Income-Tax Act is,—to put the matter shortly and not to use the exact words of the Act,—defined as income from land which has already paid land revenue or something like land revenue. I believe that my Honourable friends who are interested in this consider that it is unfair that similar income from Indian States which has already paid land revenue in Indian States should, if brought in to British India be subjected to British Indian income-tax. That indeed would be,—and I have come to this conclusion on reflection,—that

[Sir George Schuster.]

would be certainly a form of double taxation which would fall particularly heavily on a particular class of investment. Now a difficult question which arises in this connection is that it is quite possible that changes as regards the position of Indian States under the Federation may have a very definite bearing on this particular question. It is quite possible that particular arrangements for relief against double taxation may be made. We maintain the position which we have always maintained that it would be difficult to make in normal circumstances an exception in the case of a particular class of income unless there were special arrangements in force for relief against double taxation. But what I am prepared to say is this that if this amendment is moved and if it is the view of the majority of the House that this special exemption should be made, Government would not stand in the way of it; and when I say the majority of the House, I mean this that Government are quite prepared to refrain from voting on this particular amendment. I want to put to the House the exact position. It will in a sense be introducing an anomaly, if this amendment is passed. On the other hand, I feel that there is a certain basis for that particular anomaly and that in fact it will not be quite so anomalous as might otherwise appear. That being so, we have come to the conclusion that we will ourselves stand back from that particular discussion. Now that I have explained the position, I leave it to the House to decide whether they would wish to treat this particular class of income specially. I may say that it will not,—and that is really one of my main reasons for taking this position,—it will not, we think, seriously affect the main purpose of the Bill. When we considered this measure, it was not that type of income which we had in mind. The people who live in British India and hold land in Indian States are not people who have adopted that course with the deliberate purpose of avoiding their fair burden of taxation.

Now, Sir, I do not wish to anticipate any debate that may take place on the motion for circulation if it is moved. I would only like to remind the House, before they take up that subject, of two points. One is that this measure has been before the country for about seven months. It was introduced at the beginning of September of last year. We have received opinions on it from a very large number of Chambers of Commerce, and everybody in the country, every association in the country, has had ample opportunity for considering the measure. I would further remind the House that when I moved for the reference of this Bill to a Select Committee some weeks ago, if any one had thought that this was a measure which ought to be circulated, that was the time to ask the House to take that course. The House, on the other hand, was ready to commit itself to reference to Select Committee and nothing has transpired since then,—and I say so with great confidence.—nothing has transpired since then to justify the House in changing its course and stultifying the action which it itself has taken. I would further,—though I do not wish to be personal in this matter,—I would further like to call the attention of the House to the fact that the Honourable Member who has put down this amendment for circulation was himself a member of the Select Committee on this Bill and himself took such an extraordinary interest in this measure that he never attended a single one of the meetings of the Committee. Now, Sir, I can understand that

my Honourable friend having absented himself from the discussions may have found out the significance of this measure and is anxious for further time in which to inform himself about it; but, Sir, if we are to wait on the convenience of Honourable Members of that kind, and if the business of this House is to be treated in that sort of way, then, Sir, we shall wait till doomsday and we shall never get a measure passed. I think it is justifiable for Members of Government who have tried to get this measure properly considered, for Members of Government, who at great inconvenience are always ready to give their time at any hour for the convenience of the Members of Select Committee, it is quite fair for us to protest when we find that these Honourable Members will not take the trouble to attend meetings of Select Committees and then intervene with a dilatory motion of this kind. That is all that I have to say. I have no doubt that in further debate on this subject we shall have paraded before us a number of possible hard cases and the Government will be represented as a predatory force ready to pounce down and seize the hard-earned property of deserving people. But I would ask the House to look at the matter in another way. It is not a case of Government attacking a particular class for its own benefit. It is a case of the Government seeking to distribute the burdens of taxation fairly. We feel that it is not fair that a particular class of income should be exempt, and, if we succeed in getting a fair levy on that particular class of income, then, Sir, we shall not use the money for our own nefarious purpose, but we shall use it for relieving the burdens of taxation on those who have not been able to escape any part of their fair share and who are already overburdened.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Motion moved:

"That the Bill further to amend the Indian Income-tax Act, 1922, for a certain purpose (*Amendment of Section 4*), as reported by the Select Committee, be taken into consideration."

Mr. B. V. Jadhav (Bombay Central Division: Non-Muhammadan Rural): Sir, I rise to move:

"That the Bill, as reported by the Select Committee, be circulated for the purpose of eliciting opinion thereon by August 31st, 1933."

In the first place, I must say that I entirely agree with the principle of the Bill. I am not in favour of the capitalists. I feel that they are despoiling the masses and are profiteering at their cost, and, therefore, the burden of taxation should be placed on the shoulders that are able to bear it. Also at the same time, Sir, I am moving this amendment, because I feel that sufficient publicity has not been given to this measure. This measure, as the Honourable the Finance Member states, is intended to tax those who are sending their capital abroad. If this Bill was to affect only those who are sending their capital abroad. I would not have anything to say in favour of this motion for circulation. But, Sir, the wording of the Act is "bringing into British India the profits earned in other places". As everybody knows, Indians have gone overseas for trade and commerce. Sindhi merchants have gone to the West Coast of Europe and other places in Egypt and Africa; Kathiawaris and Gujeratis have done the same in East and South Africa; from Madras the Chettivars have gone to the East, and all of them are carrying on

[Mr. B. V. Jadhav.]

their trade there. All these people are not very big capitalists. They are poor people who have gone there in search of bread and have earned there something and they want to bring . . .

The Honourable Sir George Schuster: Sir, may I point out to the House, before my Honourable friend harrows its feelings any further, that all these people will be quite unaffected by this measure as long as they are resident out of India. As long as they earn profits out of India, they are quite unaffected by this measure? It is only the income received in India by residents in British India which is affected.

Mr. B. V. Jadhav: That is true. These people will have to come back too. They are not banished for life and, as soon as they come back or as soon as they receive money from their offices overseas, their income will be taxed.

The Honourable Sir George Schuster: No, Sir. That is not the position. Their income will have been earned at a time when they were not assessable to British Indian income-tax. It does not matter when they bring it back. As it was not earned at the time when it was not assessable, it will not be assessed when they come back to British India.

Sir Cowasji Jehangir (Bombay City: Non-Muhammadan Urban): Sir, may I point out to my Honourable friend that there are a good number of people living in India trading with countries outside India who bring in moneys into India for purposes of trade . . .

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The Honourable Member is importing an entirely new point on which he would have ample opportunity to discuss when he gets his turn.

Sir Cowasji Jehangir: Sir, so also will the Honourable the Finance Member have ample opportunity to give his answer.

Mr. C. S. Ranga Iyer (Rohilkund and Kumaon Divisions: Non-Muhammadan Rural): On a point of order, Sir. I should like to know whether it is proper for another Honourable Member who is not the speaker himself to put questions to the Government when the Government are not in possession of the floor of the House? The Finance Member, I think, was interrupting in a parliamentary manner the speaker, but is it the proper form on the part of another Honourable Member to start putting questions to the Government at this stage?

Mr. B. V. Jadhav: Sir, whatever the intention of Government may be, the wording of the Act will be the guiding principle and people, bringing their profits or their capital overseas, will, I am afraid, be liable to pay income-tax according to the terms of the new legislation. Then there is another thing. The mercantile classes in the various centres generally come from Indian States, and Indian States, for the purposes of this Act, are foreign territories. People have got offices in both places in British India and in Indian States, and at present they have been treating the offices in British India as their Head Offices and their offices in the Indian States as sub-offices. But if the provisions of this Act are

strictly brought into operation, then these persons will have to pay income-tax on income that they have earned in Indian States, and, therefore, the chances are that the capital from British India might be diverted to the Indian States and their chief offices might be transferred from British India. That is one of the dangers. We want to know what the effect of the legislation will be on the subjects of the Indian States who are carrying on trade throughout the whole of British India. Their opinion has not been consulted, and it is very necessary that they ought to be given proper opportunity of saying what they have to say. The time that is asked in my motion is not a very lengthy time,—up till the end of August this year,—that is merely three months, and I think three months' time is quite sufficient for this purpose, and, therefore, Sir, I move that my amendment be taken into consideration.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Amendment moved:

"That the Bill, as reported by the Select Committee, be circulated for the purpose of eliciting opinion thereon by August 31st, 1933."

The discussion will now proceed on the amendment and also on the original motion. When the question is put, the amendment will first be put to the vote.

Sir Cowasji Jehangir: Mr. President, it is rather difficult to discuss the whole subject in one speech, and I see that there are other amendments down on the agenda on which it will be more appropriate to answer some of my Honourable friend, the Finance Member's criticisms; and, therefore, I do not propose to make an exhaustive speech just now on the whole Bill. There is another amendment which goes to the very core of the subject and I think it will be more appropriate to deal with my Honourable friend, the Finance Member's remarks and any remarks that may be made hereafter on that amendment.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Which one?

Sir Cowasji Jehangir: It is an amendment in the name of Mr. Patil that sub-clause (b) of clause 2 of the Bill be omitted. On that amendment I think the real discussion will take place and, therefore, on that understanding I desire to confine my remarks strictly to the amendment moved by Mr. Jadhav. I think it is necessary that this Honourable House should know the history of this Bill. I did allude to the history of this Bill when my Honourable friend moved for the first reading, but even at the risk of being told that I am repeating what I said before, I will, with your indulgence, Sir, and the indulgence of the House, give this House the history of this measure as I know it. This is really a Bill with one clause. It seeks to make assessable to income-tax all incomes earned abroad which are brought into India. That is the main principle of the Bill. In 1921, a Bill was introduced into this House which became the Income-tax Act of 1922. In that Bill there was a clause which had more or less the same effect as sub-clause (b) of clause 2 of this Bill. That Bill was circulated for opinion and strong objection was taken to this clause by associations and by individuals and so strong was the opposition that the Finance Member of the day agreed to so modify the Bill that the

[Sir Cowasji Jehangir.]

principle now sought to be introduced was deleted from the Bill of 1922; and the Select Committee, in recommending its deletion, had to admit that they were forced into the position on account of the arguments put forward, not by Members of this House, but in the opinions that were obtained through circulation.

Coming now to more recent history, last year, the House recollects, the Finance Member, that is, the present Honourable the Finance Member, brought forward a Bill which was also circulated for opinion, and one of the objections raised to that Bill was that it had a discriminatory effect. It discriminated between Indians and Europeans, and so strong was the objection that—let it be said to the credit of the Honourable the Finance Member—he met the objection by coming forward in this House at the very first reading and saying that he would so alter the Bill in the Select Committee that the objection raised with regard to discrimination would no longer hold good; and it was due, I may say, to that undertaking that the Finance Member gave last year that he got the few votes that he did on that occasion; and if he had not given that undertaking, I venture to suggest that the margin of defeat would have been a much larger one than it really was. This year, my Honourable friend brings in the Bill which we are now discussing which goes back to the same subject, but in a different form; and I admit the validity of his argument that we ought to or might have considered the question of circulation at the first reading; and I will give you, Mr. President, the reason why I agreed and voted practically by my silence—there was no division on the question—to allowing this Bill to go to Select Committee. I was really hoping that in Select Committee—and I was led to that hope by the speech of my Honourable friend, the Finance Member—that in the Select Committee he would allow or he would agree to so amending the Bill that this most objectionable principle would be deleted. That was not done.

The Honourable Sir George Schuster: May I interrupt my Honourable friend? If I recollect aright, he discovered this brilliant idea of discrimination as a possible objection to the Bill long after the debate in this House. He never mentioned it in his speech to the House, and I certainly never gave any undertaking about it at all.

Sir Cowasji Jehangir: I am not alluding to any question of discrimination. I quite admit that I had not mentioned purposely in this Honourable House the question of discrimination, because I did not want to prejudice the case. I was sincerely, hoping, that he would so amend clause 2 (b) that we need not raise that question at all at this stage. But I am not dealing with that. I will deal with that question when we come to clause 2 (b), when the amendment is moved. I am now trying to show the House why no one rose to move that it be circulated at the first reading. Now, there is not the slightest doubt that this Bill has much more far-reaching effects than most Honourable Members imagine; and I would point out to this Honourable House that the suggestion that it be circulated for opinion was supported by a majority of the Committee.

The Honourable Sir George Schuster: No.

Sir Cowasji Jehangir: I will stand corrected if I am wrong. There were six members who signed the minute of dissent and there were four members who signed the report.

The Honourable Sir George Schuster: No: there were 12 members altogether.

Sir Cowasji Jehangir: Then half the members of the Select Committee signed the dissenting minute that it should be recirculated, and I think a good many of them were influenced by information they received and which came to their knowledge at a later stage. Sir, I really do not know why there is none of the European Group now in the House, but their representative also signed this minute of dissent which makes this suggestion, and I believe they have also come to know of the far-reaching effects of this measure. Sir, this does not affect only people who merely invest money outside British India; it affects people who live in this country and trade with countries outside British India. It affects people who have offices both in this country and in countries outside British India; it affects people living in this country, domiciled in this country, who have trade relations with Indian States. It affects the subjects of Indian States who live in British India, but trade with their own Native home, the Indian States, and there are thousands and thousands of people who live in Bombay, and who are subjects of Indian States, but we have not got their opinions before us. Mr. President, I will deal with the main principle of the Bill when the amendment is moved. Under these circumstances, I do think, that it is only fair that the House should have before it the opinions of all those whom this Bill will affect. I may be told that the principle in another form was circulated in 1922, it was circulated last year, and that should be good enough. I have got two answers to that argument. The first answer is that it was condemned wholeheartedly on both occasions by public opinion. My second answer is that although it may have been circulated in 1922 and last year, our memories are proverbially short, and unless those opinions are actually before you in black and white, you forget them, you are liable to miss them. The result has been that some of us have received telegrams from those interested in this Bill who most probably were not aware of the fact that such a Bill was before the Legislature, some of us have received telegrams asking us to pay a little more attention to this Bill than we have done. This would not have occurred if the Bill had been circulated for opinion. You might as well, Mr. President, tell me that a Bill had been circulated 10 years ago and opinions had been obtained, and, however important the question may be, it was not now necessary to circulate it again. I do think, therefore, that the delay is not going to be of a very substantial character, and the Bill might well be circulated for opinion. Perhaps the Honourable the Finance Member will explain his great anxiety to push the Bill through during the last two or three days of a long and arduous Session.

The Honourable Sir George Schuster: Because I could not get it through before.

Sir Cawasji Jehangir: You might say that the Select Committee's Report was not ready. Was that any fault of ours, I ask? My Honourable friend asked us to sit after the day's work. Did we refuse to do so? Did we not attend every day that he himself appointed for a Select Committee? Was there a single day's delay due to any Member of the Select Committee? Was there any? No. All right. Then we are not responsible if my friend was not able to bring it up at an earlier date. If anybody is responsible,—it may not be the Finance Member,—it is certainly Government which is responsible. If this is the earliest date on which the Bill could be brought before the Legislature when, many, who may have been interested, are compelled to leave Delhi, then, I say, it is a much stronger argument for allowing it to be circulated and taking it up at the next Session. It is a bad precedent, Mr. President, to set, to have important Bills brought up very late in the Sessions (Applause from the Nationalist Benches); when every Honourable Member sitting behind my friend, the Finance Member, is made to be in his place by a strong Government whip,—nay, they are paid to be there,—while we are here to do a public duty, and if we do go away at the end of a long Session, nobody can complain. There are many of us here, if not all, who do make some sacrifice to be in this House. Sir, this practice of bringing up most important matters which have not the unanimous support of the House is becoming the rule, and not the exception. That is only one of the reasons; it is not the sole reason by any means, but it does add to my argument, and if this House desires to have the real objections to this Bill from the written word of all those who will be affected. I respectfully submit that Government ought to allow this Bill to be circulated, and I venture to suggest that a point of view will be placed before them by many trading in Madras of which they are not at present aware. I myself have not got with me the opinions expressed against this principle which was circulated to this House in 1922 and in 1932. Sir, the principle of the Bill that was brought in last year with the promise of an amendment by the Finance Member at the first reading was much more drastic than the present measure. But this Bill will affect large numbers who are not represented in this House. Sir, if after this the House considers that the matter is urgent and should not be delayed, well I shall take the decision of the House and place my arguments against the clause of the Bill to which I object when it comes before us, and at that time I will take the liberty, Mr. President, of answering some of my Honourable friend's remarks in support of the whole measure.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Does the Honourable Member, Mr. Jog, want to move his amendment No. 2 giving a different date?

Mr. S. G. Jog (Berar Representative): Yes.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The Honourable Member might move that as an amendment to Mr. Jadhav's amendment, so that there will be no need of duplication of speeches on that.

Mr. S. G. Jog: I move:

"That the Bill, as reported by the Select Committee, be circulated for the purpose of eliciting opinion thereon (including those of overseas members of the British Empire trading with or making remittances to India) on or before the 31st December, 1933."

I thought that my amendment is different from the amendment moved by my Honourable friend, Mr. Jadhav. Still it is substantially the same as Mr. Jadhav's. Fortunately I do not come within the range of the attack of the Finance Member. I did not have the misfortune of working on this Select Committee and, therefore, the observations made by the Finance Member in the case of my friend, Mr. Jadhav, do not apply to me at all.

After the crushing defeat the Finance Member had lost time, I can certainly realise that he is afraid that he will receive the same fate this time also and it is but natural that he will say something on this Bill with some feeling. I for one would like to excuse him for that. That is not my purpose now. What we are concerned now with is whether this House has got sufficient material before it to decide whether the measure should be passed without sending it for opinion to the country. When the Select Committee report came, I thought I will be in possession of some opinions of those persons who would be adversely affected by this measure. I had no material before me to guide me to come to any conclusion on the merits of this Bill, except the Select Committee's report to which so many people have put in dissenting minutes. I find even the Government members have put in dissenting notes and it appears that nobody is satisfied with the Select Committee's report. It is no doubt true that the Finance Member is making a sort of innovation in this law of taxation. I mean he is changing the course we have followed for the last so many years. In a way the Bill before us appears to me to be of a revolutionary character. It is changing the course of events which was followed for so many years past. Situated as it is, one-third of India comes within the jurisdiction of Indian Native States and the rest is the so-called British India. There is no wall raised between the States and the British India, with the result that people trading in British India have also their offices in Native States, also people living in States have their business connections in British India. We do not know how far this measure will affect the interests of the people living in Indian States. I once put a question as to whether this measure had been circulated to the Rulers of Indian States whose subjects will be seriously affected, whose taxing capacity will be considerably affected. I know that in many States they are thinking of having their own taxation laws. They want to introduce an income-tax measure in the States and, if this double taxation goes on, the taxing capacity of the people in the Native States will be seriously jeopardised. Over and above that, there are persons who have invested money and who have got business connections overseas which will be vitally affected. It is absolutely necessary to ascertain as to what their views are on this matter. In short, this is a Bill which will have far-reaching effects. It is no doubt true that it appears to be of a patriotic nature and for the patriotic views expressed by the Honourable the Finance Member, I certainly congratulate him. I for one have not made up my mind as to how I will decide or vote upon this measure, but the conclusion I have come to is that it has not received that attention which it deserves. When the question of the Federation and all these Native States subjects coming into it is under consideration and when their interests will be vitally affected by this Bill, I think it is high time that the Federation, when it comes in, will help us to know the views of the representatives of the States and, therefore, it is absolutely necessary that this Bill should be postponed or at least an attempt

[Mr. S. G. Jog.]

should be made to get the opinions of all the interests affected by this measure. Let us consider things in a dispassionate way. I for one will not be affected by the Bill in the least. I have not got to pay super tax. I have no investments abroad. I can certainly see the feeling of my friend, Sir Cowasji Jehangir, and the tone in which he has spoken. I have no interests of that sort. I can take a more dispassionate view and, therefore, I submit that the Bill should be circulated in order to find out the opinion of the business people who will be affected. If it is really a good measure, the Finance Member need not be afraid of a defeat. It is only as a matter of satisfaction that I say that the interests concerned should be consulted and the Bill should be passed after due deliberation and consideration. With these words, I move my amendment.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty):
Amendment moved:

"That the Bill, as reported by the Select Committee, be circulated for the purpose of eliciting opinion thereon (including those of overseas members of the British Empire trading with or making remittances to India) on or before the 31st December 1933."

Mr. C. S. Ranga Iyer: Sir, my friend, Mr. Jadhav, described capitalists as profiteers and said that he had no sympathy with the profiteering capitalists. I at any rate will not describe the capitalists as profiteers and I have every sympathy with the capitalist who makes legitimate profits. Mr. Jadhav said that sufficient publicity has not been given. I hope that will not lend itself to this paraphrase that sufficient duplicity has not been practised (Laughter), for surely the time has come when money invested abroad by people who have capital must be taxed when it comes in the shape of accumulated profit to this country. Otherwise, how can we develop the economic life of this country? It may be from the point of view of those who have increasing capital, a very good thing to invest that capital where it can thrive, but, as a Nationalist, with a sympathy for the development of Swadeshi, as one who deeply feels that our capitalists, unlike capitalists in other lands, want to make an undue profit by investing capital abroad, instead of taking risks by making those investments in this country itself, I shall give every support and every sympathy to every Finance Member, whether Sir George Schuster or his successors in the spacious days before us. (Hear, hear.) Sir, every inducement should be given to Indian capital for its investment in this country itself, and every artificial inducement must be taken away for the investment of capital abroad. Why, may I ask, is our industrial life so poor in spite of our vast industrial resources, our great industrial wealth, our thrifty population and the vast amount of cheap labour in this country? It is because our capital is shy. Our capitalists are more willing to invest their resources abroad than in this country itself: and unless and until we make up our mind, in the higher interests of the nation as time and again pointed out by people associated with the development of Swadeshi industries, unless and until we make up our mind that our capitalists should be given every attraction to develop the industrial life of this country, until such a thing comes, Sir, there can be no hope of increasing the sources of taxation in this country itself. Today we have been protesting—rather yesterday we did—that the taxable minimum

should have come so low as to affect the poor clerk getting less than Rs. 100 a month. I have always felt, as I said in this House and outside this House, that the limit of taxable capacity, so far as the poor people are concerned, has been reached. I am anxious that some way should be found so that the taxable minimum will not be the earning of Rs. 1,000 a year, but Rs. 2,000 a year as before. How are we going to reach that stage? If you do not want to tax the man who makes profits abroad and brings it into this country, if you do not want to tax him, you will have in the alternative to tax the poor. It is a tragedy that in this country the sources of taxation are not so widespread as the sources of a small country like the United Kingdom, with a population of 45 million only; that with the population that we have, that vast and colossal population, that ever increasing population, we have been actually taxing the innumerable poor, but that whenever a suggestion is made that the rich must be prepared to be taxed, every opposition is offered and proposals are made to circulate and re-circulate Bills so that public opinion may express itself. Why, may I ask, was not the Finance Bill thrown out, because the taxable minimum came so low as to tax people getting only Rs. 1,000 a year? It was not thrown out, because this is not the poor man's House: it is the rich man's House, and that is why when the rich men ought to be taxed, we are told: "Circulate, re-circulate" the Bill. The practice that is commended to us is: Promise, pause, prepare, postpone and end by letting things alone."

Sir Cowasji Jehangir waxed eloquent over the bringing of a matter of this kind at the far end of the Session. It does not look as if we have not yet reached the end of this Session. I believe at any rate that some Honourable friends on our side do not want to hurry. They did not want to sit late hours into the night. Surely it is not for us who represent constituencies to come and complain: "We are nearing the end of the Session". Measures have got to be taken during the Session, whether in the beginning or at the end and it is not for us to dictate to the Government that you must bring forward this measure now and that measure some other time. Sir, we are going to have responsible Government. Which Opposition, may I ask, can dictate to the Government when you should bring forward a measure? Sir, I was witnessing an important meeting of the House of Commons which ended in an uproar, because the Opposition dictated that so and so should speak from the Government Benches. It was the President of the Board of Trade whom the Opposition did not want to hear—he wanted the Prime Minister, Mr. Ramsay Macdonald was then the Opposition leader,—Mr. Baldwin did not budge an inch. Honourable Members behind Prime Minister, Mr. Baldwin, rose to points of order: "When did the Opposition dictate to the Government that so and so should speak?" Similarly it is not for us to tell the Government when they should bring forward which measure. A Government, which wants to carry its own measures, a Government which wants to pass its own legislation, will certainly choose its own time. I can understand my friend, Sir Cowasji Jehangir, saying that they have waited for this convenient time, but who made it convenient for the Government? If we have no hold on the Opposition, if we cannot keep Opposition Members for important debates, surely it is not Government's

[Mr. C. S. Ranga Iyer.]

fault. We ought to improve our position. Sir, I knew in the old days of the Assembly Honourable Members stuck to the end. It gave no quarter to the Government, it asked for no quarter and I at any rate will not in a suppliant style tell the Government: "This is the end of the Session". If there are absentees on this side, no doubt the constituencies of theirs will note their absenteeism and deal with them as they ought to be dealt with, but so far as we are concerned, we are not to blame, when many on the Opposition Benches are not present when an important Bill like this is being taken up.

Sir, we were told, what about those affected? Whenever a controversial Bill is brought forward, there will be people affected. That does not matter so long as we are sure of our ground. It is not for us to say that there are people affected and we must consult their opinions. In every big measure that is brought forward, so long as there is an Opposition on this side of the House and the Opposition does its duty, that Opposition will oppose the Government; and you can every time tell the Government that as there are people affected outside, please circulate the Bill, and so on. Sir, that kind of argument of Sir Cowasji Jehangir does not appeal to me very much. I remember the late Leader on these Benches, Pandit Madan Mohan Malaviya, telling his followers on every important occasion that they should deem it as a great obligation, as a conscientious duty to be present in the Assembly till the very last day. Sir, when the late Leader of the Nationalist Party, who is leading a great movement outside, was in this House, he always felt that it was a duty for everyone to be present throughout the Session.

Sir Muhammad Yakub (Rohilkund and Kumaon Divisions: Muhammadan Rural): Does not the present Leader of the Opposition command the same confidence and respect of his Party?

Mr. C. S. Ranga Iyer: My friend, Sir Muhammad Yakub, is very humorous as he always has been, and when the Leader of my Party rises to speak, I am perfectly sure that if he feels that that question should be answered, he will answer it. I was only referring to the argument of my friend, Sir Cowasji Jehangir, about Honourable Members going away and Sir Hari Singh Gour's predecessor making a statement on that matter that every Member should stay on and do his duty. Sir, my friend, Sir Cowasji Jehangir, said that a particular sub-clause has got to be examined. Surely, if the sub-clause is objectionable, and I dare say he will be able to prove that it is objectionable from his point of view, and if we, after examination of that sub-clause, find that it is equally objectionable, then no doubt it will be easy for us to come together. At this stage I follow his good example of not going into the merits of the sub-clause; I would rather concentrate on the main issue, whether we should circulate the Bill or vote on it on the floor of this House.

On the question of circulation there ought to be no difference of opinion, especially when this Bill has been before the country for all these six months. Surely in six months we ought to be able to form an opinion. The section of opinion affected, if it is conscious and if it is informed of what is happening in the Legislature, surely should inform its representatives as to what they think of this measure: and I am sure when my

esteemed Leader, Sir Hari Singh Gour, rises to have his say, there will be abundant evidence that the affected parties have not been altogether silent, which incidentally will also be abundant proof that there is no need for circulation.

[At this stage Mr. President (The Honourable Mr. R. K. Shanmukham Chetty) vacated the Chair which was occupied by Mr. Deputy President (Mr. Abdul Matin Chaudhury).]

There was the question of the Indians saving their incomes overseas and bringing them to this country. Nobody talked of the
 4 P. M. Europeans taking away their profits and bringing them back if need arose, if their factories here were working at a loss. But these are controversial matters into which I will not plunge. I concentrate purely on the question of the circulation motion and that motion should be defeated. (Applause.)

Several Honourable Members The question may now be put.

Raja Bahadur G. Krishnamachariar (Tanjore *cum* Trichinopoly: Non-Muhammadan Rural): Sir, I congratulate the Government on their latest recruit in my friend, Mr. Ranga Iyer. I have got the highest regard for the Honourable Sir George Schuster's powers of eloquence and persuasion, but even he could not have supported his case so nicely, so strongly and with such great eloquence and force as my Honourable friend, Mr. Ranga Iyer, has done. By the time he returns from the Joint Select Committee, I hope the Government will find him a pillar of strength and may he live long to support the present Government and the future Governments that may come into existence. I thank him for having shown a little bit of consideration for that unfortunate class the capitalists, and said that they were entitled to his sympathy, although I have not been in a position to understand what it is that has provoked the wrath of my friend, Mr. Jadhav, against them. If Mr. Jadhav had been in practice, as it has been my misfortune to be for some time in my life, he would have found how many capitalists have got to go to the Court and as Sir Richard Garth, the late Chief Justice of Bengal, said, the troubles of the decree holder commences after obtaining the decree. How many of these amiable gentlemen, who have incurred the wrath of my friend, Mr. Jadhav, are able to recover the principal alone, leave aside the interest. It is only those who are accustomed to the operations of the law courts can know. However, it is just as well that my friend, Mr. Ranga Iyer, in his enthusiasm to support the Government has extended his sympathy to this class.

Sir, when the motion for the second reading of this Bill took place, I was reminded of an old Tamil proverb: A hungry man looks into his past account. The man has not got money and he does not know how he can make both ends meet. He is perfectly sure that all his previous accounts have been squared up and yet he takes up his accounts and turns them over page after page upon the off-chance of finding some arrears from somewhere so that he might realise them. It struck me that in spite of the two defeats in connection with the same Bill, my Honourable friend, the Finance Member, has tried his hand a third time upon the principle of that proverb. But I am grateful to him. I belong to a race which has been proverbially

[Raja Bahadur G. Krishnamachariar.]

grateful and I am very grateful to him for the great concession though hedged in by a difficult condition that he has made regarding the agricultural income, but as it forms the subject of a separate issue, I shall not trouble the House with any further observations in that connection.

But notwithstanding that gratitude, there are certain matters which I have got to place before this House, always confining myself in the wake of my Honourable friend, Sir Cowasji Jehangir, to the particular question at issue, namely, circulate or not circulate. Sir, in the southern districts of my Presidency there have been a lot of emigration into the Malaya States, Mauritius and other places where they could trade. Four Presidents of the District Board of Southern India have been telegraphing to me for the last two or three weeks asking me that either the Bill should be opposed or that a motion should be made that it be circulated so that they might consider the whole position. Sir, it is not an unusual thing to ask. If I can put a question which probably will be considered as impertinent by some of my friends here, may I ask how many of my Honourable friends over here study every Bill before they come to this House for its discussion? Some of them are technical and for others we have not got time to read and, therefore, we come here, stand up, say something and then we are quite satisfied and we go back home with the idea that we have done a good day's work. That is all right so far as we are concerned, but that is not the case with those persons who have got to pay. It is all very well for you to make a speech which is good, bad or indifferent. Some gentlemen say that you waste the time of the House; others say you did a very good thing in taking up the time of the House. But between them both is the man who pays in consequence of the operation of this Act. It is he who has got to say whether everything that can be said has been said in this House and it is he, who, though defeated, will be satisfied because in this world everything depends upon the individual's previous *karma*. He will have at least this satisfaction that he tried his best to see that all these points have been thoroughly threshed out. Sir, that being the position, there is absolutely no harm and there is absolutely no loss if you could wait for another three months. There is one very important reason why this Bill might remain in abeyance for three months. My Honourable friend talked of Federation. I hope the Federation is coming. I myself have my "doots" as the Scotch say. But if the Federation ever comes, though 50 per cent. of the Indian States have to join it, a Reserve Bank has got to be instituted, you have got to see that the budgetary position is so strong and that there is absolutely no other difficulty in forming this Bank. All these conditions may be easy of fulfilment, but to me it looks as though they are as distant today as ever. Supposing the Federation comes, the most important question to consider would be how far a double taxation of the income, which originally accrued in an Indian State, be dealt with. That matter, so far as I have been able to read the White Paper, has not been properly discussed for the simple reason probably that it is not yet a live issue. After all I do not agree with my Honourable friend, Mr. Ranga Iyer, that there is nothing lost in trying to satisfy a man or to make him feel that justice has been done. You may do justice; I have no doubt that you intend to do justice. But the most important principle to apply in the case of doing justice is that you must convince the other fellow that you have done justice. It is that which would make your position strong, and I submit, Sir, that if

only out of justice to these people, who have gone out of the country and who have tried to save money and who will have to bring it here some day, their case should be properly considered by us before we pass this law.

There are two other matters: I do not know if I would be in order in making reference to them now, but they too ought to be considered. The first is that, according to the existing law income in an Indian State which has once been received cannot be said to be received again in British India although it is brought here. That is, therefore, exempt from taxation. For instance, if you received income in an Indian State and then brought it whenever you liked, whether now or after ten years, that income is not supposed to have been received in British India and consequently it cannot be taxed as the law at present stands. My authority for the position is the well-known case of Sir Ali Imam, and another more important and big case from the Frontier Province decided by the Punjab High Court, and I believe one very important case of the Nattukottai Chettiyars in Madras. So far as that position is concerned, I do not see that the Bill has been considered; and another matter, which my Honourable friend, Sir Cowasji Jehangir, referred to in the speech on the second reading and on the faith of which I said I would not say anything as the Bill only goes to the Select Committee, is that the effect of this Bill is to tax capital. Now the report of the Select Committee or the Bill itself does not say anything about it nor does it remove any objection with reference to this phase of the question. And it is this which is stressed a great deal by those gentlemen in South India, the Presidents of the District Boards that I referred to. I say upon these grounds that there will be nothing lost, putting it at the lowest possible ground, that the Bill should be circulated for opinion.

Several Honourable Members: The question may now be put.

Mr. Deputy President (Mr. Abdul Matin Chaudhury): The question is:

"That the question be now put."

The Assembly divided:

AYES—36.

Acott, Mr. A. S. V.
Ahmad Nawaz Khan, Major Nawab.
Allah Baksh Khan Tiwana, Khan
Bahadur Malik.
Amir Hussain, Khan Bahadur Saiyid
Bajpai, Mr. G. S.
Clow, Mr. A. G.
Dalal, Dr. R. D.
Dutt, Mr. Amar Nath.
Dutt, Mr. G. S.
Ghuznavi, Mr. A. H.
Gidney, Lieut.-Colonel Sir Henry.
Hezlett, Mr. J.
Ismail Ali Khan, Kunwar Hajee.
Jawahar Singh, Sardar Bahadur
Sardar.
Joshi, Mr. N. M.
Lal Chand, Hony. Captain Rao
Bahadur Chaudhri.
Leach, Mr. A. G.
Maswood Ahmad, Mr. M.

Megaw, Major General Sir John.
Metcalfe, Mr. H. A. F.
Mukherjee, Rai Bahadur S. C.
Rafuddin Ahmad, Khan Bahadur
Maulvi.
Raghubir Singh, Kunwar.
Raisman, Mr. A.
Rajah, Rao Bahadur M. C.
Rastogi, Mr. Badri Lal.
Rau, Mr. P. R.
Ryan, Sir Thomas.
Seaman, Mr. C. K.
Sher Muhammad Khan (Gukhar,
Captain.
Singh, Mr. Pradyumna Prashad
Suhrawardy, Sir Abdulla-al-Matin.
Tottenham, Mr. G. R. F.
Trivedi, Mr. C. M.
Yakub, Sir Muhammad.
Yamin Khan, Mr. Muhammad.

NOES—41.

Anwar-ul-Azim, Mr. Muhammad.
 Azhar Ali, Mr. Muhammad.
 Biswas, Mr. C. C.
 Chinoy, Mr. Rahimtoola M.
 Das, Mr. B.
 Fox, Mr. H. B.
 Gour, Sir Hari Singh.
 Gunjal, Mr. N. R.
 Hudson, Sir Leslie.
 Ibrahim Ali Khan, Lt. Nawab
 Muhammad.
 Jadhav, Mr. B. V.
 James, Mr. F. E.
 Jehangir, Sir Cowasji.
 Jog, Mr. S. G.
 Krishnamachariar, Raja Bahadur G.
 Kyaw Myint U.
 L'ladhar Chaudhury, Seth.
 Mackenzie, Mr. R. T. H.
 Misra, Mr. B. N.
 Mitra, Mr. S. C.
 Mody, Mr. H. P.
 Morgan, Mr. G.

Muazzam Saheb Bahadur, Mr.
 Muhammad.
 Mudaliar, Diwan Bahadur A. Rama-
 swami.
 Murtuza Saheb Bahadur, Maulvi
 Sayyid.
 Neogy, Mr. K. C.
 Pandian, Mr. B. Rajaram.
 Pandit, Rao Bahadur S. R.
 Parma Nand, Bhai.
 Patil, Rao Bahadur B. L.
 Rajan Bakhsh Shah, Khan Bahadur
 Makhdum Syed.
 Ranga Iyer, Mr. C. S.
 Scott, Mr. J. Ramsay.
 Sen, Mr. S. C.
 Singh, Kumar Gupteshwar Prasad.
 Singh, Mr. Gaya Prasad.
 Smith, Mr. R.
 Sohan Singh, Sirdar.
 Thampan, Mr. K. P.
 Uppi Saheb Bahadur, Mr.
 Ziauddin Ahmad, Dr.

The motion was negatived.

Mr. C. C. Biswas (Calcutta: Non-Muhammadian Urban): Sir, I am somewhat surprised to find that my friends, Sir Cowasji Jehangir, Mr. Jadhav and Raja Bahadur Krishnamachariar, are now so loudly demanding that the Bill should be circulated for opinion. I was just turning up the Assembly Debates of the 16th February when the Honourable the Finance Member brought forward the motion for referring the Bill to Select Committee, and, reading the speeches which were made by my friends on that occasion, I find that every one of them supported and enthusiastically supported the motion for Select Committee. Not a single suggestion was made on that occasion that the Bill should go to the country for opinions. On the other hand I find that Mr. Jadhav went out of his way to congratulate the Finance Member on the wisdom he had shown in asking for a reference to Select Committee and avoiding a rambling discussion on the floor of this House.

Sir, the Bill has come back from the Select Committee with the rigours of the original provisions very much softened down and we find the further assurance given us by the Honourable the Finance Member today so far as agricultural income is concerned. My friends have been so loud in suggesting that the country should be given an opportunity to express an opinion on this Bill; they were, however, oblivious in the Select Committee of the specific points which had been made on the floor of the House on the last occasion. They forgot all about agricultural income, and it was left to the Honourable the Finance Member here now to give us an assurance on that point. Possibly, my friends were so anxious to save themselves from what they call a levy on capital that they forgot all about the poor agriculturists. That is the way, Sir, our friends in the Select Committee did their work. Speaking for myself, I am not prepared to accept this demand for circulation at its face value. I look upon it more as a dilatory motion than anything else. After all, what is the principle the Bill stands for? It does not contain any new principle. If you look

at the Act as it stands, you find, Sir, that income which is earned abroad is taxable. All income is liable to tax, "if it is received in British India". All that is now being sought to be done is to make it taxable irrespective of how long after its accrual it is brought into British India. The principle, as I have said, is already recognised in the Act. Look at section 4, it says:

"This Act shall apply to all income, profits or gains, as described or comprised in section 6, from whatever source derived, accruing or arising, or received in British India, or deemed under the provisions of this Act to accrue, or arise, or to be received in British India."

In other words, the categories of income which are taxable under the Indian Income-tax Act are (i) income accruing or arising in British India, (ii) income received in British India, and (iii) income which may be deemed to have arisen, or accrued or been received in British India. In subsection (2) of section 4, as it now stands, you find one particular case where income is "deemed" under the Act to accrue, arise or be received in British India. It is restricted in its application to the case of profits or gains of business, and lays down in regard to income of this nature that such income, accruing or arising out of British India, shall be deemed to have accrued or arisen in British India, if it is received in India within a certain specified time. If you accept now the provisions of this Bill, the result will be that this restriction to profits and gains of business will be done away with, and its further effect will be that income of all kinds, irrespective of the year in which it is earned abroad will be subject to income-tax when received in British India. The point I wish to make is that income other than profits or gains of a business is also subject to Indian income-tax now—I mean such income arising abroad—it is subject to Indian Income-tax, if received in British India. But in the case of such income, i.e., income other than profits or gains of a business, arising abroad, it would be income of the year in which it actually accrues and not of the year in which it is received in British India, so that if you take it along with section 3, which is the charging section and which says that income of the *previous* year only shall be chargeable, such income practically enjoys exemption. You have only to postpone the remittance of such income, that is, income other than profits or gains, for one year to evade the tax. That will no longer be possible now.

Sir Cowasji Jehangir: A new interpretation of the Income-tax Act for you (addressing the Honourable the Finance Member).

Mr. O. C. Biswas: In regard to income from business accruing out of British India, you avoid the tax by postponing its remittance to British India for three years; in regard to other income, you evade it by postponing remittance for one year. So I say, Sir, there is no new principle put forward in this Bill; the principle is all there already in the existing Act. The excuses which were available to parties hitherto for avoiding taxation, by postponing the remittance of income by three years in one case and for one year in the other, will now be done away with. That is all. Therefore, I do not see that we shall gain anything by circulation of the Bill for the opinion of this country, unless it is merely to delay the passing of this measure.

Sir Leslie Hudson (Bombay: European): Sir, as regards the question of circulating the Bill for further opinion, the Honourable the Finance Member expressed himself in hardly measured terms in regard to the fact that the Bill has already been before the Honourable Members of this House for seven months. It is true that when the Bill was first published, it seemed to most of us to be a very simple Bill and to have no great difficulty about it. It was not until the Bill was almost in the throes of the Select Committee that certain possible hardships occurred to us as being likely to arise out of this Bill. There was a fear engendered that cases might be affected which were not intended to be covered by this Bill. Cases occurred to us, genuine cases, of companies operating both in India and abroad in Great Britain, where this Bill might very seriously affect the sterling reserves of such companies when brought into this country. It is true that people should of course be prevented from evading the taxes which they are legally bound to pay. It is true that they should be prevented from evading taxes by keeping their income outside India; but it is also true that capital should have no barrier raised against it which would prevent it coming into this country. I understood the Honourable Sir George Schuster to say that he did not anticipate any hard cases. It is unfortunately our fear that there will be hard cases and it is because of that fear that we have not viewed this Bill recently in quite the same favourable light as we did when it was first placed before us. The Honourable the Finance Member, however, went on to say that he would welcome a Committee to advise him in considering such cases, and I understood him to say that he promised that if there was a *prima facie* "hard case" caused by the Bill which the Bill is not intended to cause, he would give his emphatic guarantee that Government would bring in legislation to amend the Act in such a way as to prevent the recurrence of such hard cases. I hope that the Honourable the Finance Member will be able to give us an unequivocal and unconditional assurance that he will be willing to accept such a Committee. If so, I should be prepared to vote against circulation of the Bill; but if he is unable to do so, then I shall have to vote for circulation. I would suggest that quite a small Committee may be formed, a Committee of three, a representative each of the Associated Chambers of Commerce and the Federation of Indian Chambers of Commerce and the Government nominee. They would provide the expert knowledge competent to deal with any such cases that might arise, and would command the confidence of commercial people and the tax-payers of this country.

The motion before the House is for circulation. The Honourable the Finance Member's opposition to this course appeared to be largely on somewhat personal grounds, as he considered that the House should have come to some decision before the expiry of seven months from the laying of the Bill before the House, and also for reasons of convenience. But I think these matters are somewhat beside the point. Genuine apprehension has certainly come to light and I hope that the Honourable the Finance Member will be able to give us a definite statement, that he will be able to give us a categorical assurance of the setting up of the Committee which I have suggested, and secondly that in the case of *prima facie* hard cases Government will bring in the necessary amending legislation. If this is done, the apprehension which is held by myself and by those of my Party will be very largely met.

Mr. Muhammad Anwar-ul-Azim (Chittagong Division: Muhammadan Rural): Mr. Deputy President, it is not at all necessary for me, a layman, to intervene in this debate, but I think those of us who are not at all interested in foreign investments must have our say. I do not know if this Bill will not touch incomes accruing from tea estates situated in Native States here in this country, and if that affects them, it will affect many of us also. My Honourable friend, the Finance Member, pleaded with very great vehemence why should this House not hit at some measure by which the distress of the tax-paying public will be alleviated to a certain extent. But I am sorry to find that he has not given us the actual figures. I do not know whether this is likely to balance his Budget altogether or whether it will be such a windfall that it will not be required to have recourse to the Finance Bill next year. But, in the absence of that, it becomes very difficult, especially for a man of my position, here in this House to decide one way or the other; and if Government are inclined to examine certain cases which have been put forward by the Leader of the European Group, perhaps that might meet my objection.

[At this stage Mr. President (The Honourable Mr. R. K. Shanmukham Chetty) resumed the Chair.]

But I do not know what loss would be incurred by the Government of India if they accepted Mr. Jadhav's proposal. If, by waiting for three or four months, they are not likely to be very great losers, I do not know why they should not accept this motion. Certain friends have suggested that as India is a vast country, we ought to take broader views of things on national lines. I have absolutely no quarrel with them. Perhaps if this is enacted in this year of grace 1933, the result would be that there may be a complication if the Indian States join the Federation. There is another difficulty. As regards the gentlemen who are carrying on trade with the outside world and making profits out of that business, it will be a sort of handicap to them if this Bill is passed; and I do not know what my nationalist friends like Mr. Ranga Iyer and others will say if this trade is closed altogether by this Bill. I do not know, but I thought that these gentlemen, who carry on trade with the outside world, were really contributing quite a substantial amount of money to the Indian Exchequer. My information is this, that if you eliminate them altogether from the picture, I am sure, the so-called nationalists, for whom my friend, Mr. Ranga Iyer, and others have pleaded, will not be able to make this country live and float.

Mr. Gaya Prasad Singh (Muzaffarpur *cum* Champaran: Non-Muhammadan): Sir, on a former occasion when a similar measure was under discussion, I said that if Government brought forward such measures, I shall be willing to give my support to them and, it is in fulfilment of that undertaking, that I rise to support this motion.

Sir, before proceeding further to make a few remarks which I wish to offer on this Bill, I should like to say that I am opposed to the motion of my friend, Mr. Jadhav, that the Bill should be circulated for eliciting public opinion. I think that this motion of my friend is a dilatory one, and we should proceed forthwith to discuss the measure on its merits, and dispose it off one way or the other. I should also like to dissent from the view expressed by Mr. Ranga Iyer when he said that it is not for us to dictate to Government what measures they should introduce and when. We, who constitute the Members of the Opposition, have a right to know that we are not seriously inconvenienced by the

[Mr. Gaya Prasad Singh.]

way in which Government bring forward their measures. The time when the House would be sitting was notified, and we were under the impression that by end of March the Session would come to a close. Since then the House has been sitting continuously for a number of days. I do not object, Sir, to continuing the Session for a number of days, but those of us who have got other business also to attend to should have been informed beforehand as to the probable duration of the Session. It is not quite fair to the House that Government should bring forward measures at the fag end of a long and arduous Session expecting us to wait indefinitely as we are doing now. Fortunately, this measure, in my opinion, is not so controversial, and I, therefore, lend my support to the principle of it.

Sir, the only operative part of the clause is this, that after the words "profits and gains" in sub-section (2) of section 4 of the Income-tax Act, the words "of a business" shall be omitted. That was the draft in the original Bill; since which the Select Committee have reported that for the words "profits and gains of the business", the words "income, profits and gains" shall be inserted, and before the word "profits", where it occurs for the second time, the word "income" shall be inserted. Now, Sir, it is necessary to refer to sub-section (2) of section 4 of the Indian Income-tax Act. It runs as follows:

"Profits and gains of a business accruing or arising without British India to a person resident in British India shall, if they are received in, or brought into British India, be deemed to have accrued or arisen in British India and to be profits and gains of the year in which they are so received or brought, notwithstanding the fact that they did not so accrue or arise in that year, provided that they are so received or brought in within three years of the end of the year in which they accrued or arose."

Sir, many of our capitalists, against whom I have not a word to say on this occasion, are in the habit of investing their money abroad. It may be for a greater security, or it may be for accumulation of profits and gains on their capital. Be that as it may, it is quite fair and proper that when the accumulated profits on their investments are brought into British India, they should be liable to income-tax. In other countries, capitalists invest their monies in their own countries, with the result that the national wealth of these countries is increased and trade and industry are given a fillip, but in this country capital is shy, and when there is a question of investing money, many of our people, who have abundance of money to spare, invest it outside India. I do not find fault with them, but it is only fair that the State should get their share by way of income-tax when the accumulated profits or incomes from their business or other form of investment are brought into British India. This measure is intended to render all foreign income of a resident in British India, from whatever source derived, liable to income-tax in British India, whenever it is received in or brought into British India. At first it was confined only to profits or income of a business and not to accumulated income from other sources, but this Bill seeks to enlarge the scope and bring within its purview the accumulated income or investment from whatever sources received. Sir, I do not know how far it will affect investments in Indian States, but it is a matter on which much could be said on both sides and which should be looked into carefully during the course of this discussion; but so far as the broad principle of the Bill is concerned, namely, that the accumulated profits on investments abroad should, when brought into British India, be taxed, is a principle which I am willing to support.

Mr. Muhammad Azhar Ali (Lucknow and Fyzabad Divisions: Muhammadan Rural): Sir, it was in the year 1886 that the first Income-tax Act was enacted in order partly to meet the cost of the Burmese War and partly due to the fall in the price of silver. After so many years, this idea has struck the present Government to introduce taxation on incomes which are earned or brought into British India from outside. I submit, Sir, that at a time when we are contemplating a Federation, the introduction of this measure will also lead to a sort of internecine warfare between British India and the Indian States. This Bill might force the Indian States to follow the course that we are adopting here today. They may also consider the question of increasing their own incomes by taxing the British Indian subjects who are carrying on trade in Indian States, and I, therefore, feel that this is not the proper time to introduce this sort of legislation. When the Federation comes into existence, when we are federated, when we sit side by side with subjects of the Indian States, that will be the best time to consider such reciprocal enactments. At present, if we are in a hurry to get more money, simply because we are going to introduce Federation, it would be tantamount to robbing Peter to pay Paul, because the Indian States will try to rob British Indian subjects who are carrying on their trade in those Indian States. It is a sort of driving a wedge into the unity which exists between British India and the Indian States. My friends are right when they say that capital is wanted for encouraging Swadeshi and that some of our wealthy capitalists should invest their money in this country only, instead of investing it abroad, but by forcing this legislation, it will be very difficult to force people to bring their money which they have invested abroad into this country. By force we cannot induce people to bring back their capital into this country. They will not bring their capital back into the country unless and until Government can show that the investments in British India are more profitable. Then and then alone, will people, who have invested money abroad, bring it back to India. Supposing Swadeshi is not encouraged by the British Government or by the Indian Government, as we find that it is not encouraged by the present Government, what is the security in investments in this country? Although, it must be said to their credit that a lot of people are investing their money in Swadeshi enterprises in this country, yet people, who have made their investments abroad, will not care to bring back their investments into this country without some security. Sir, nobody can deny that Swadeshi and Indian industries can be developed by investing more money here in British India, but unless and until the Indians themselves or the Europeans from outside find that there is a banking system in India on a sure footing or a Reserve Bank is formed, it will be very difficult for investors from outside or even from British India to bring back their money. With these words, I support the circulation motion.

Sir Hari Singh Gour (Central Provinces Hindi Divisions: Non-Muhammadan): The Honourable the Finance Member in making his motion has unwittingly given away his whole case, because, in advance of the motion for circulation, he offered what he considers to be an olive branch, but, which, I submit, is more allied to a white flag. He said that he was prepared to appoint a Committee for the purpose of examining the working of the new Bill when it becomes law and that if, thereafter, he found that there were any flaws in it, he was prepared to introduce an amending Bill for the purpose of rectifying the mistakes and errors or the hardships that

[Sir Hari Singh Gour.]

may arise. This House is aware of the very large number of Bills that have been placed on the Statute-book within the life of the reformed constitution which has been in existence for a period of 12 years, but I have still to know of one single occasion when the protagonist of Government came forward and said "Shut your eyes, open your mouth. I will put something into it, and if you do not like it, you can throw it out". I have seen cases after cases in which as soon as it became tolerably clear that public opinion should be sounded, Members of Government, and, I may add, even the Finance Member himself on a previous occasion, not in this connection, but in another cognate occasion, immediately conceded that it was a case for circulation and he was prepared to accept such a motion. It was not for the purpose of defeating the Opposition of the disciplined ranks that the Finance Member commands. It is, I submit, by the moral suasion that we can exercise at the fag end of a weary Session that we hope to win the purpose we have in view.

My Honourable friend, Mr. Gaya Prasad Singh, dissented from the speech of my friend who comes and goes like a meteor in this House by protesting against the production of highly controversial measures at the fag end of the Session. Speaking for myself, I have felt that after a long and tedious work done in this work conscientiously and those who do not do their work conscientiously cannot understand me that it is difficult to undergo the travails of a prolonged Session. Sitting as we do here from 11 o'clock day after day and watching and listening to the vagaries of Members around me, it is not an easy task after two months of vigil to be told that my labours were not at an end and that I should have to wait for 12 days or 20 days perhaps according to the business that the Government may bring forward. I emphatically protest against it.

Mr. C. S. Ranga Iyer: How long does the House of Commons sit?

Sir Hari Singh Gour: My friend enucleates: "How long does the House of Commons sit". We are not a House of Commons. My Honourable friend should not live in that delusion. My Honourable friend may aspire one day to sit on the Treasury Benches, but no Member should suffer from the delusion that we are a House of Commons and that Government are a Government made by Members of the House of Commons. Sir, I emphatically protest against the introduction of highly controversial and knotty measure at the fag end of an extended Session. When you have done your work from 11 to 5, one is in an extremely difficult position. Many of us have limited brains and suffer from what is characteristically known as brain fag and we are not able to carry in our heads highly controversial questions that arise after a certain stage, especially when the temperature mounts up to a degree that even the whirling of fans is not able to cool our brains.

Now, Sir, turning to the question with which we are confronted, my Honourable friend, Sir Cowasji Jehangir, has left very little more to be said in favour of his support for circulation. Honourable Members will find as he has pointed out that this identical question engaged the attention of the Select Committee which consolidated the Act of 1922 and that that Select Committee as well as the House were confronted with one very great difficulty, a difficulty which the House should carefully consider and

ponder over That difficulty was how to distinguish capital from income. If money comes into the country, which is the accumulated capital and savings of a life time, how is the taxing officer, at the end of the year, when he taxes the money which he has brought to his home land

Sir Muhammad Yakub: May I know if this is an argument in favour of circulation?

Sir Hari Singh Gour: I do not give way.

Sir Muhammad Yakub: On a point of order. The motion before the House is that the Bill should be circulated for eliciting public opinion. The debate on this motion ought to be confined to arguments in support of circulation and anything, which is beyond the scope of that motion, should be irrelevant. I, therefore, ask your ruling as to whether the arguments which are being used by my Honourable friend are relevant to this subject and whether it is in order.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): When the circulation motion was moved, the Chair ruled that the discussion would comprise the amendment as well as the original motion so that we may have one comprehensive discussion and the Honourable Member is, therefore, in order.

Sir Hari Singh Gour: Now, Sir, what I was going to submit to the Honourable Members for their consideration was that the main
5 P.M. difficulty with which the Select Committee was in 1922 confronted was how to distinguish capital from income, and they came to the conclusion that it was difficult and in many cases

Mr. N. N. Anklesaria (Bombay Northern Division: Non-Muhammadan Rural): On a point of order, Sir. Is the Honourable Member entitled to repeat exactly the words which he uttered in this House in his previous speech on this very Bill?

Sir Hari Singh Gour: And the Committee in 1922 and the House decided that the simplest plan which the assessee would understand, which the income-tax officer would understand, was to fix a rule of limitation, with which lawyers are familiar, that, whatever is accumulated for three years and is brought into the country shall be treated as capital and what is not brought into the country within those three years will be treated as income, and that is the provision which was inserted in 1922. Now, for these 11 years or more, that provision has been working and there is no suggestion that that provision has caused any hardship or that it has failed to work in practice. Now last year or it was the year before last when the Honourable the Finance Member piloted a much more ambitious Bill before this House known as the Foreign Income-tax Bill, in which he sought to include all incomes whether arising in British India or outside for the purposes of assessment, that Bill was circulated and the bulk of the opinion received on that Bill justified the course which this House took of throwing out that measure. Consequently, so far as the present Bill is concerned, the present Bill now seeks to introduce a similar but, at the same time, a distinct principle. The present Bill seeks to introduce

[Sir Hari Singh Gour.]

the principle that all profits and gains arising irrespective of time and brought into British India shall be taxable under the Income-tax Act. (*Diwan Bahadur A. Ramaswami Mudaliar*: "After April, 1933.") That is a detail. This raises once more the question as to how you are going to decide what is income and what is capital. That question will once more come up, and here the Select Committee found that it was difficult to distinguish income from capital; and as the influx of money that comes into British India will be subjected to income-tax and the burden of proving that it is not income-tax would be so onerous upon the assessee that it would be in many cases difficult, if not impossible, for him to sustain the burden, we suggested that, while we were perfectly prepared to allow the amendment of clause (a), we were not equally prepared to allow the deletion of clause (b). But when we found ourselves out-voted in the Select Committee, we once more were relegated to the position in which the Select Committee of 1922 found itself of having to sound public opinion in what way to deal with the situation, which neither the public opinion in 1922, nor indeed the Select Committee, nor indeed the First Assembly was able to solve otherwise than by enacting the rule of practice to which I have adverted. Now, Sir, these are, therefore, the *prima facie* grounds for circulation. I would further point out to the Honourable Members that though the Honourable the Finance Member has said that this Bill has been before the House for seven months, the Finance Member must be aware that a number of 50 odd Bills also have been before this House, some official, some of them non-official, and if the public were to interest themselves in the study of all these Bills that are before this House and were to frame opinions and send them up to the Government of India, the spacious archives of the Government of India would not be sufficient to hold them and then the population of India would be engaged, not in their normal occupations, but in the study of Bills introduced and pending before the Legislatures. Does the Honourable the Finance Member suggest in all seriousness that all Bills that are introduced into this House should be given opinions upon by the public without their being invited to do so? And yet that is one of the arguments which my Honourable friend, the Finance Member, uses for opposing the motion for circulation.

Now, Sir, a great many of my Honourable friends who have spoken against the motion for circulation might perhaps pause and reconsider the position with which they would find themselves confronted if they give a moment's thought and reflection to what this Bill really implies. Honourable Members will find that my friend, I think, Raja Bahadur Krishnama-chariar, referred to a large number of telegrams that he received from various parts of the country asking the Members to oppose this Bill on various grounds. I too have been the recipient of some of these telegrams, but, in addition to these telegrams and letters and other representations I have received from the country, I was greatly interested, and I need hardly say influenced by a representation that I received from a leading organ of public opinion in Singapore known as the *Malay Tribune*, and thinking that that organ of public opinion voices the feelings of the resident Indians overseas, I took the liberty of sending the letter in original to the Honourable the Finance Member and asking him to read it, which, I am sure, he did. He promised to frame a reply and I hope that that reply is by this time ready

The Honourable Sir George Schuster: It has gone. It went about a fortnight ago.

Sr Hari Singh Gour: But whether that reply is ready or not, the fact remains that the arguments that are clinched in this letter, written on the inspiration of the Indian traders in Singapore and the Federated Malay States, will bear a short summarization. Let me give a few facts to the Honourable Members of this House. The editor of this organ says:

"The Bill moved by the Honourable the Finance Member"

—and this letter is dated Singapore, March the 16th, 1933—

"in the Indian Legislative Assembly on February 16th to amend the Indian Income-tax Act has created doubts in the minds of many Indians in Malaya as to what exactly the scope of the newly proposed amendments is. I have received a number of inquiries from local Indians as to whether income-tax will be levied upon their remittances home. Sir George Schuster is reported as having said in his speech on the subject that the Bill was not as ambitious a measure as that discussed last year regarding tax on incomes wherever and however earned in foreign countries. He declared in another place that he was sure that all would agree that persons and investors abroad should not be placed in a more favourable position than his more patriotic compatriots who have invested money in Indian securities. The Indian community in Malaya, as you are no doubt aware, includes many Chettiyars, bankers and others for whom in the majority India is still home and the greater part of their incomes finds its way in due course to their motherland. It is, however, a matter which greatly concerns them whether the Government of India contemplates extending the Income-tax Act to embrace them; and, if so, how and where the tax will be assessed and collected and how differentiations between capital and income will be assessed in the case of bankers and how it will be possible to decide in the case of men with smaller incomes whether they have earned the minimum of Rs. 1,000 (mark these words) in a year. These and similar questions are eagerly and anxiously asked by Indians here and I shall be grateful if you will kindly favour me with a statement on the proposed income-tax amendment as affecting overseas Indians who have not permanently severed their financial relations with the home country."

Now, these are the few of the many questions that agitate the minds of Indian traders overseas. (Mr. S. C. Mitra: "What was the reply to that letter." I do not know what the reply was. It was never sent to me. This letter was addressed to me and another letter, Sir George Schuster informed me a *verbatim* copy of this

The Honourable Sir George Schuster: I received an identical letter which I answered about a fortnight ago. I shall be very pleased to tell the House what my answer was.

Mr. S. C. Mitra (Chittagong and Rajshahi Divisions: Non-Muhammadan Rural): Our doubts are removed now.

Sr Hari Singh Gour: An exactly identical letter was received by the Honourable the Finance Member. Now, Sir, what is the reply to these numerous questions? It will not do merely to say that the Honourable the Finance Member has given a reply. I think these people who have got their doubts are equally entitled to be heard upon the reply which the Honourable the Finance Member has sent to them. In all fairness should they not be heard in respect of the income which they make and the capital which they accumulate and which they wish to remit to their motherland after years of toil in a foreign country under an alien rule? If they want this, then surely the least that this House can do is to accept the motion of the Honourable Mr. Jadhav. There is nothing lost indeed by circulating this Bill to people in India, in the Indian States and in the overseas Dominions of His Majesty where Indians reside and have carried

[Sir Hari Singh Gour.]

on trade for several generations. The Government will feel stronger after the accumulation of opinions from these sources. They will come with reinforced strength and the opposition they might offer to the further progress of this Bill would be done in the face of the volume of opinion if favourable to the Government proposals. Some of the Honourable Members have described this motion as a dilatory motion. I understand, Sir, the term dilatory motion to mean a motion when a motion for consideration is sought, to defeat it or circumvent it by the adoption of this device. But when you give a definite time that the reply shall come before the next Simla Session which, in the ordinary course, will be held in September, can anybody describe this motion as a dilatory motion?

Mr. M. Maswood Ahmad (Patna and Chota Nagpur *cum* Orissa; Muhammadan): Will there be a Select Committee also after this?

Sir Hari Singh Gour: Not necessarily. I, therefore, submit that the motion is not dilatory and I submit that a strong *prima facie* case has been made out for holding this enquiry before this House commits itself to the enactment of this measure. The very fact that the Honourable the Finance Member has offered to appoint a Committee to go into the defects of this Bill is itself, I submit, a confession that he is not quite sure of the ground upon which he wants this House to tread. There are some Members who have been ejaculating and seem to be in undue hurry. One Honourable Member asked me and he happens to be speaking at this moment something about this Bill. I asked him: "What is your attitude about this Bill?" He said: "I am not affected by it; let them tax." That is the attitude of the Honourable Member and, I am sure, that is the attitude of many Honourable Members who have come to the rescue of the Honourable the Finance Member. Let him be sure that the accumulated wisdom and wealth of these Members will not overfill the Government coffers. He has after all to depend upon men who have got a more substantial stake in the country and, if he wishes to defy their opinion and their views, let him be sure that the responsibility is a heavy one and it will lie heavy upon his shoulders. It is no use deciding these questions by the counting of the heads. If that was a challenge, the challenge should have come earlier in the Session. It came like this two years back and we took up the challenge. I submit, it is not a fair play when, after 2½ months' strenuous work at the close of the Session, the Honourable Member now wishes to rush through this most important Bill introducing a new principle and an innovation in the fundamental principle of taxation when nothing is visible behind my back except empty chairs which should ordinarily be occupied by representatives of the people. Sir, I submit that this is one of those cases in which circulation has everything in its favour and nothing against it. Time will decide and that time is a short one, whether this Bill is a sound one, whether underneath this Bill there is a sound principle. And if that principle be found sound, no one would be more willing to accord to it the support which it deserves than myself. I have done so in the past in spite of the opposition that I have received from the rank and file of my own Party. But convinced as I am that this is a measure in which the principle of *festina lente* should be applied. I support my Honourable friend, Mr. Jadhav.

Several Honourable Members: The question may now be put.

Sir Muhammad Yakub: Sir, the Honourable the Leader of a followerless Party started his speech by saying that it was not right to take an important measure like this at the fag-end of the Session. I am surprised to hear an argument like that from a great commentator of law-books like my Honourable friend, Sir Hari Singh Gour, who, I think, is now going to some other sphere in order to help Government in framing a new Constitution for India.

Sir, we are now on the threshold of a new Constitution. We wish and desire that all the power which is now vested in the hands of Government should come in our hands. Sir, the other day my Honourable friend, Sir Hari Singh Gour, was vehemently opposing the White Paper because, in his opinion, there were so many safeguards and no power had been given to him. But, Sir, when Federation comes, when all the power, that my friend desires, comes in our hands, what would become then of the fag-end of the Session? If we have all the important subjects to deal with and we have 375 Members in this House, I do not know whether there will be any fag-end of the Session. If we want power and responsibility in our hands, we must be prepared to shoulder the burden and give our time to it. Sir, if we pose here as representatives of the people whose rights we have come here to defend, then we must also be prepared to sit as long as we have got to defend their rights; and, therefore, this argument that we are at the fag-end of the Session does not really behove a great Leader of the Opposition.

Mr. S. C. Mitra: Who is the Leader of the Opposition?

Sir Muhammad Yakub: The gentleman who has been selected for a high position only because he was the Leader of the Opposition. Sir, it is natural for every man to evade taxation; everybody wants to avoid being taxed. There is nothing unnatural in the opposition which has been raised against this Bill, but of all the taxes income-tax is one which is extremely evaded in this country. My friend, Sir Cowasji Jehangir, said that this Bill will affect the tradesmen, it will affect the men in the Indian States, and it will affect men here and there. Of course it will affect them, because all this time those people were evading taxes. They were not paying that quota of taxation which they ought to have paid, and, therefore, the poor men in this country had to pay for them and had to suffer for it. I think if this Bill is passed, it will bring about 50 lakhs a year to the coffers of the Government of India.

Sir Hari Singh Gour: No.

An Honourable Member: What is your authority?

Sir Muhammad Yakub: On a calculation I find that it will bring something like it. But in these days of world-wide depression, even 10 lakhs would be a big sum for the poor tax-payers of India, and yet my Honourable friend says that there is no harm in circulating the Bill. The harm is this that as long as this Bill is not passed, we will be losing lakhs and lakhs of rupees for the Government of this country. Now, Sir, if a man has got his money outside the Indian banks, if a man has got his money

[Sir Muhammad Yakub.]

all deposited in a bank in Ceylon or in a bank in some other part of the country, if he enjoys the protection of the Government of India, if he enjoys peace and protection for his wife and children in his home here in India, there is no reason why he should not pay his quota of taxation for bearing the burden of that administration which gives him all those benefits. I really do not understand where the injustice comes in. One strongest argument in favour of this Bill is that when you find capitalists on the one hand and the European Group on the other joining hands against Government, you must come to the conclusion that the measure must be for the benefit of the people of India. (Laughter.) Otherwise you will never find the European Group going against Government. Sir, my friend, Sir Hari Singh Gour, says that we have not got the opinions from the people of this country. He says that mere publication in the Government of India Gazette does not give sufficient publicity to the Bill in the country. He says that the people of the country do not care for all the Bills. Probably my friend found himself on the horns of a dilemma. Either the people of India care about these Bills or they do not. Of course it is not each and every Bill to which the educated people in the country pay attention, but there is no important Bill which does not draw the attention of the educated people of the country. If public opinion was not forthcoming, in such volume as my friend desires, then I think the conclusion is that the people do not object to it. If really they had any serious objections, then they would have expressed their opinion through the Press in large volumes. But my friend contradicts himself when he says that even Indians in Malaya, outside India, are taking an interest in the Bill and writing letters to my Honourable friend. If the Bill has not created any sensation in the country or the people have not thought fit to give their opinion upon it, why did my friend, Sir Hari Singh Gour, of all men in the country, receive letters from Indians in Malaya? Was it in reply to any letter from my Honourable friend or was it a voluntary letter from these people?

Mr. C. S. Ranga Iyer: It is opinion without circulation.

Sir Muhammad Yakub: If you can get opinion without circulation, then what is the use of circulation? In a Bill like this, there can be no two opinions. The capitalist and rich man, who has got his money accumulated outside the country, will never support the Bill. He would naturally like to avoid paying taxes as long as he possibly can; while the poor Indian tax-payer, who is already overburdened with heavy taxes and cannot bear any more, will say: "For goodness' sake get money from anywhere; take the money from the pockets of all these people who have been trying to avoid paying their proper quota of taxation and relieve us of the burden of these taxes."

With these words, I support the motion that the Bill be taken into consideration and oppose the motion for circulation.

Mr. S. C. Sen (Bengal National Chamber of Commerce: Indian Commerce): Sir, I have been listening very carefully to the debate and specially to the opinion expressed by Sir Hari Singh Gour and also his reference to the letter from Malaya or some other place where Indians carry

on business. I support the principles of the Bill. The Bill is here, it merely amends the Act. So far as regards profits from business are concerned, the taxation on this has been in existence for the last 10 or 15 years. Therefore, there could not be any question that those people who have been writing letters from Malay if they had taken any interest in Indian affairs must have known that the profit from foreign business is already taxed. But the letter from Malaya shows that that is not the position. The business profit has been taxed and is being taxed for the last fifteen years, and what the Honourable the Finance Member now wants is to extend the principle of the Act to other sources, namely, income from investments, etc. I do not see where the difficulty comes in and where the shoe pinches, unless the people who had been investing their moneys in foreign countries want to enjoy benefits from such investments without payment of tax and they now feel that their profit of the investments will be liable to income-tax in this country.

An Honourable Member: Do investments include Government securities?

Mr. S. C. Sen: Whatever might be the investments which would bring a profit or income. Sir Hari Singh Gotra was saying that there will be difficulty as regards profit and capital. I do not know, Sir, what is the meaning of that. Profit from business is now being taxed. Does the Income-tax Officer tax capital at the present moment or there is difficulty in definitely finding out about what is capital and what is income at the present time? So far as I know, there has not been any complaint on this head for the last 15 years. Any honest book-keeping will show definitely the accounts of capital and income separately and show what is capital and what is income. So, Sir, the objection on that score is merely frivolous and absurd. It has been suggested that under section 4 these incomes and profits from investments in foreign countries are already subjected to taxation under this Act now in existence. I do not think so, Sir. With all due deference to the gentleman who promulgated that view (*An Honourable Member*: "Who was that gentleman?")—he happens to be an advocate of the Calcutta High Court and one day aspires to be one of its Judges—Sir, if that be the case or if that principle is accepted by Government, there would not have been any necessity of making such a Bill as this, but the object could be achieved by framing a Bill omitting this section 4(2) from the operation of that Act. That would serve their purpose.

Mr. C. C. Biswas: I might explain, Sir, that I have authority for what I have said.

Mr. S. C. Sen: I think, if that be the opinion of the Honourable gentleman, he should submit his views to Mr. Mitchell, the draftsman of this legislation. He would have been glad, if that was possible, he would have merely submitted a Bill omitting clause 2 of section 4 which would have met his purpose, according to my friend.

Sir, so far as regards the motion for circulation, I do not know what to say about the matter when I find that out of 12 Members of the

[Mr. S. C. Sen.]

Select Committee six were for circulation and six were against the circulation. Under these circumstances, I think, that it would be better if the Bill is referred to circulation for the purpose of eliciting public opinion.

Several Honourable Members: The question may now be put.

Mr. President: (The Honourable Mr. R. K. Sanmukham Chetty): The question is that the question be now put.

The motion was adopted.

The Honourable Sir George Schuster: Sir, we have had some very entertaining speeches in this debate, and I am sure that there is no speech to which any of us listened with greater pleasure than the speech which concluded about a quarter-of-an-hour ago by my Honourable and learned friend, the Member from Singapore! (Laughter). My Honourable friend started by saying that I in my own speech had given away the whole of my case. I think that perhaps I am able to find in his own speech some very useful sentences for my own purpose. In the first place, he told us, and I quote his exact words, that "Sir Cowasji Jehangir had left very little more to be said in favour of the motion for circulation". There I quite agree with him. There was very little to be said for circulation at the beginning and after Sir Cowasji Jehangir had spoken I felt quite convinced that there was nothing to be said at all! Then, Sir, my Honourable friend appealed to the sympathy of the House by referring to himself and I suppose to some of his colleagues when he said "we are tired and many of us have limited brains". Sir, the legislation that we put before this House is designed to be understood by persons with properly developed brains and if it is unintelligible and, therefore, in need of further circulation to persons outside this House, because Honourable Members have limited brains, then, I am afraid, Sir, we can do nothing to remedy that situation. But the greatest assistance which I got from my Honourable friend's speech was his argument when he appealed to me to allow this motion to proceed because if we submitted this Bill to circulation we should come before the House with reinforced strength for our case. Sir, I am myself of exactly the same opinion. I feel certain that if we submitted this Bill to circulation, we should strengthen our case. But my feeling also is that that would be a waste of time and that our case needs no strengthening. It is strong enough as it is. Now, Sir, I do not wish to delay the House at the end of a long day and there are only a few points with which I wish to deal.

In the first place, this whole plea for circulation seems to me to be entirely misplaced, or rather the arguments which we have heard today are based on entirely false premises. Sir Cowasji Jehangir, in speaking, suggested that thousands of people would be affected, and, therefore, that this Bill must be circulated, so that we may obtain their opinions. But, Sir, when we introduced a short time ago that provision in the Finance Bill for lowering the taxable limit of incomes liable to income-tax from Rs. 2,000 to Rs. 1,000, 350,000 people were affected by that change. Did any one suggest that the Bill should be circulated, so that each of those 350,000 people should be able to express their opinion on that measure?

I maintain that the proposition cannot be sustained that when any measure of taxation is to be introduced, this House is not competent to pass this measure unless it has received approval of all these people whom it is going to subject to that taxation. If that is to be the position, it will be impossible for this House to get through the business which it has before it in order to carry on the administration of the country.

Then, my Honourable friend, Sir Hari Singh Gour, wanted to suggest the adoption of some such procedure that the Bill be circulated to Singapore—that was the whole tenor of his argument—and other places. I say it is a travesty of the proceedings and methods of this House to suggest circulation on that sort of scale. My Honourable friend says: "Fifty Bills are before the House: can people be expected to express their opinions on all those Bills?" I do not suggest for a moment that they can be expected to express their opinion on all of those Bills, but there are Bills, of a certain type on which they are very ready to volunteer their opinions and this is one of them. We have received expressions of opinion from practically every Chamber of Commerce in the country, and I submit that to go again through a process of circulation for information and opinion would be an entire waste of time. Now, my Honourable friend quoted a letter from an editor of a newspaper in Malaya; and as he has given the House a number of questions that have been raised and has asked what the answers to those questions are, I should like to read to the House only a portion of the letter which I myself wrote in reply to the Editor of the *Malaya Tribune*. After explaining the position of the law at present under which business profits are already liable to tax, as has been pointed out by my friend, Mr. Sen, I then went on to deal with the point, which he raised, of Chettiyar bankers

Sir Cowasji Jehangir: Liable to tax after three years?

The Honourable Sir George Schuster: I did not mention the point about the extension beyond three years, because all the points that have been raised in this correspondence could arise equally well for the remission of profits within three years. In my letter I explained that position—I did not think it was necessary to take the time of the House repeating all that. I went on to say:

"As regards the Chettiyar bankers referred to in paragraph 3 of your letter, the fears which you entertain seem to be based to a great extent on a misapprehension of the position. A Chettiyar banker residing and doing business in Malaya on his own account and not as an agent of persons or joint Hindu families residing in British India is, so far as his own business outside British India is concerned, quite outside the scope of the British Indian income-tax law. The taxing authority in British India has no means of assessing him or subjecting him to tax. If he returns to India at any time with the money which he has thus earned by doing business abroad, he cannot be subjected to tax on that money, though of course when he settles down again in India he will become assessable to income-tax on any income earned from such money. If on the other hand this Chettiyar banker remits money to a person resident in British India, such remittance will be included in the total income of the recipient, and he, the recipient, will have to pay British Indian income-tax if his total income is above the taxable limit. This is the procedure under the law as at present and the new proposals make no difference in this connection."

That, Sir, I think is sufficient to deal with the main impression which my Honourable friend attempted to create by reading from that letter.

Now, Sir, my Honourable friend, Sir Cowasji Jehangir, took us back into past history. I had not thought it necessary to take the House back to 1922, because I submit that the House must take its own judgment on

[Sir George Schuster:]

the case as it is put before it now, and on its merits, and is not bound by decisions taken by its predecessors in 1922. But if we are going to look back into the past, I believe that the result of that investigation, of that retrospection, will be quite interesting to this House. The procedure adopted when the Income-tax Bill of 1921, which became the Income-tax Act of 1922, was dealt with by the Government was this: Provincial Committees were set up mainly composed of non-officials; after those Provincial Committees had gone into the matter, an All-India Committee, composed of representatives of the Provincial Committees, made a report and a Bill was then framed and that Bill was considered by a Joint Select Committee of both Houses. Now, the suggestion made by my Honourable friend, Sir Cowasji Jehangir, and my Honourable friend, the Leader of the Nationalist Party, in both cases was that public opinion then had expressed itself very strongly against the principle which we are now trying to introduce. In reality the position was that public opinion expressed itself strongly in favour of the principle, but the Joint Select Committee of this House did not follow the opinion of those unofficial Committees. Now, this is very interesting. I quote from the report of the All-India Committee in paragraph 15 of their report:

"We are not in favour of the proposal of the Bombay Committee that the Act should be extended so as to make liable to Indian income-tax incomes earned outside British India when not received in British India."

That is to say, the All-India Committee was not in favour of the principle which was embodied in my own Bill of last year, a Bill that my Honourable friend, Sir Cowasji Jehangir, has described, as something much more venomous than this modest little measure which is now before the House. That venomous measure was recommended by the Bombay Committee of which my Honourable friend, Sir Cowasji Jehangir, was himself an honoured member. Past history in that respect is extremely interesting. My Honourable friend is entirely free to change his opinion; but I submit that if he wants this House to be guided by what happened in 1922, that is an argument with somewhat of a boomerang effect. Then the All-India Committee went on to say:

"When an assessee domiciled in British India has an income accruing outside British India and brings that income into British India at intervals, the Act should provide that the accumulated profits shall be liable to assessment whenever brought into British India irrespective of whether they are brought in within the year in which they are earned or not."

That, Sir, is the exact principle of the modest measure now before the House. That was the recommendation of the All-India Income-tax Committee of 1921 which I maintain was very representative of opinion in this country. But that opinion was not accepted by the Joint Select Committee of the Indian Legislature; and I think the reason was that the Joint Select Committee was led astray from the right path by these specious arguments about distinction between capital and income, with which my Honourable friend, Sir Cowasji Jehangir, has made such great play. I put it to the House that a serious mistake was made by that Joint Select Committee in 1922 and that it is high time that this House, with better sense, should rectify that mistake.

There are two points, with which I must deal, points on which I myself said something, when I was moving the consideration of this Bill. In

the first place, I described the attitude which the Government would take up as regards the amendment about agricultural incomes. I wish to make it quite clear to my Honourable friend in whose name that amendment stands, that Government could not take the attitude which I said they would take, to any proposal which would reduce the existing liability: the attitude that they would take up would only refer to any provision which would increase the liability as it exists at present in respect of income from agricultural profits, income from land, in the territory of Indian States. I wish to make that quite clear, that that is the position that I meant to explain. Then, my Honourable friend, the Leader of the European Group, asked for a definite assurance from me as regards the suggestion to appoint a Special Committee to watch the operation of this Act. He asked for two things: first that we should appoint a Committee. That is a definite matter on which I have not the slightest difficulty in giving him the assurance. If that is the wish of the House, we will certainly set up that Committee, and I am glad to know that my Honourable friend's ideas are in the direction of a very small Committee. I am not quite sure,—it is a matter for consideration,—whether a Committee which contained only representatives of the two Associations of Chambers of Commerce would be quite representative enough. It seems to me that it is perhaps a little one-sided, and I am doubtful whether those two Members and the Government Member would supply all that is necessary. But that is a matter on which I have no doubt we can come to some agreement if the general opinion of the House is that a Committee of that kind should be appointed. But, on the second point, I do not wish to leave any sort of misunderstanding. My friend asked for an assurance that if that Committee discovered any hard cases, any cases which went beyond the intentions of the Bill as I explained it, we would introduce amending legislation. That certainly represents the spirit of what I said, and by that spirit we should certainly abide. But I cannot conceal from myself,—and I wish my friend to be under no delusion in this matter,—I cannot conceal from myself that there might be differences of opinion as to what were hard cases that required amending legislation, and I should be very sorry if, on any exaggerated interpretation of what I have said, my friends' votes should be influenced. I do not like to give assurances which I am not absolutely certain of being able to carry out, and I do see the possibility of there being differences of opinion. If the cases were genuine hard cases in our view, then we should certainly undertake amending legislation, but there is always the possibility that our view might differ from the view of my friends. . . .

Mr. F. E. James (Madras: European): Will the Honourable Member permit me to ask one question?

The Honourable Sir George Schuster: Certainly.

Mr. F. E. James: I am anxious to clear up the point in regard to the suggested Committee. I take it that it is the intention of the Honourable Member that the views of this Committee would be taken very seriously into consideration before the Government Members themselves came to their final conclusions, otherwise the Committee to us would have no value whatsoever.

The Honourable Sir George Schuster: That is quite obvious. The Government would undoubtedly give the most serious consideration to the Committee's recommendations, but I did not wish to commit Government to a pledge now that they would accept every recommendation of that Committee. That is going further than I could possibly go, and if my friends thought that that was the promise which I had given then, that would be a misunderstanding of the Government's position; but as far as the spirit of the arrangement goes, there I can say quite clearly that our definite idea would be to remedy any hard cases. I have already made it clear that in my own view those hard cases will not be found to exist.

Then, Sir, my friend, Sir Cowasji Jehangir, dangled before us the possibility of an argument as regards the discriminatory effect of this particular measure. As he did not develop his point, I certainly do not intend to develop my answer. I can only tell my friend that I look forward to answering him when he discloses his full argument

Sir Cowasji Jehangir: Which you know very well.

The Honourable Sir George Schuster: That, Sir, I think, is all I need say on the matter at present. I put my case very clearly in introducing the motion for consideration, and I must apologise to the House for making a repetition of what I have said so often before. What we feel is, not that we wish to discourage the freedom of every man to invest his money wherever he likes, but that we do wish to remove an artificial inducement which exists at present to invest money outside India rather than in British India. It is that artificial inducement which this measure seeks to remove.

Sir Cowasji Jehangir: May I ask the Finance Member one simple question. Regardless of the opinions, any Local or Central Committee may have given, is it not a fact that when both the Bills of 1922 and 1932 were circulated for eliciting public opinion, the important principle of this Bill was strongly condemned by public opinion?

Sir Muhammad Yakub: What do you mean by public opinion?

Sir Cowasji Jehangir: Certainly.

Sir Muhammad Yakub: Do you mean the capitalists' opinion?

The Honourable Sir George Schuster: Is my Honourable friend referring to the 1922 Bill?

Sir Cowasji Jehangir: And the 1932 Bill, both.

The Honourable Sir George Schuster: As regards the 1922 Bill, my information is that that was not circulated for public opinion at all, because the matter had been fully ventilated before by the appointment of this All-India Committee.

Sir Cowasji Jehangir: But you did receive some opinions. If the 1922 Bill was not circulated, what about the 1932 Bill?

The Honourable Sir George Schuster: The 1932 Bill was entirely different. I do not know what my friend refers to as regards the 1932 Bill. Is he referring to the point of discrimination?

Sir Cowasji Jehangir: No, not exactly that, I mean the whole thing combined?

The Honourable Sir George Schuster: It is just because the House was unwilling to accept the 1932 Bill that we have introduced this very modest measure, which is entirely different.

Sir Cowasji Jehangir: Entirely different?

The Honourable Sir George Schuster: Entirely different.

Sir Cowasji Jehangir: Thank you. Then it is so different that it is a completely new measure before this House?

The Honourable Sir George Schuster: It is a new measure undoubtedly.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Does the Honourable Mr. Jog want his amendment to be put to the vote?

Mr. S. G. Jog: Yes, Sir.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): Mr. Jog's amendment is a further amendment to Mr. Jadhav's amendment.

The original question was :

"That the Bill further to amend the Indian Income-tax Act, 1922, for a certain purpose (Amendment of section 4), as reported by the Select Committee, be taken into consideration."

Since which an amendment has been moved by Mr. Jadhav:

"That the Bill, as reported by the Select Committee, be circulated for the purpose of eliciting opinion thereon by August 31st, 1933."

Since which a further amendment has been moved by Mr. Jog:

"That in Mr. Jadhav's amendment, for the words 'by August 31st, 1933' the following words be substituted 'including those overseas members of the British Empire trading with or making remittances to India on or before the 31st December, 1933'."

The question that I have to put is that that amendment of Mr. Jog be made to the amendment of Mr. Jadhav.

The motion was negatived.

Mr. President (The Honourable Mr. R. K. Shanmukham Chetty): The question that I have now to put is:

"That the Bill, as reported by the Select Committee, be circulated for the purpose of eliciting opinion thereon by August 31st, 1933."

The motion was negatived.

Mr. President. (The Honourable Mr. R. K. Shanmukham Chetty):

6 P.M. Does the Honourable Member, Mr. Jog, want to move his second amendment for re-committal of the Bill to the Select Committee?

Mr. S. G. Jog: I would like to move it.

Mr. President. (The Honourable Mr. R. K. Shanmukham Chetty): The Honourable Member might move it tomorrow, but the Chair cannot allow a further discussion on the merits of the original motion.

Mr. S. G. Jog: I will restrict myself only to that.

The Assembly then adjourned till Eleven of the Clock on Tuesday, the 11th April, 1938.