

Proceedings of the Assam Legislative Council assembled under the provisions of the Government of India Act, 1919.

The Council met in the Council Chamber at Government House, on Saturday, the 18th March 1922, at 11 A.M.

P R E S E N T :

The Hon'ble Mr. J. C. Arbuthnott, C.I.E., *President*, the Hon'ble two Members of the Executive Council and the Hon'ble Minister of Local Self-Government and 32 nominated and elected Members.

QUESTIONS AND ANSWERS.

(UNSTARRED QUESTIONS.)

REV. J. J. M. NICHOLS-ROY asked :—

1. (a) Do the Government know that the Dāk Bungalow at Cherrapunji is out of repair ? Cherrapunji Dāk Bungalow.

(b) Will they be pleased to state whether they intend to build a new building for the Dāk Bungalow ; or to have the present building repaired ; and if the latter, will they be pleased to have it done soon ?

MR. A. W. BOTHAM replied :—

1. (a)—Yes.

(b)—An estimate for constructing new building is under preparation and an estimate for repairing the existing building was sanctioned last month ; the repairs will be completed during the current financial year.

MAULAVI RUKUNUDDIN AHMAD asked :—

1. Will the Government be pleased to recommend to the Calcutta University to affiliate the Honours Course in Arabic in the Cotton College, Gauhati ? Affiliation of Honours Course in Arabic in Cotton College.

MR. A. R. EDWARDS replied :—

1.—The answer is in the negative. Government do not consider it appropriate to move in this matter at the present time when funds are waiting for much more urgent needs.

KHAN SAHIB ALAUDDIN AHMAD CHAUDHURI asked :—

1. (a) Are the Government aware that the hostels attached to the Maulvi Bazar Government High School are very badly housed and have not yet been placed under the Public Works Department though the school has been provincialised about nine years ago ? Hostels of Maulvi Bazar Government High School.

(b) If so, will the Government be pleased to take such steps as to have them properly housed ?

MR. A. R. EDWARDS replied :—

1. (a)—The answer is in the affirmative.

(b)—The question of improving the existing structure, or replacing them, will be taken up when funds permit.

BISHNU CHARAN BORAH asked:—

Construction of waiting rooms at Chaparmukh and Nowgong.

1. Will the Government please state how long it will take the Railway Authorities to materialise the proposal of constructing waiting rooms both at Chaparmukh and Nowgong stations of the Chaparmukh-Silghat Railway having regard to the reply given to me on this subject in the first sitting of this Reformed Council ?

MR. A. W. BOTHAM replied :—

1.—The agent of the Assam-Bengal Railway has informed Government that the traffic passing over the line does not at present warrant the Company being pressed to provide funds for building waiting rooms at Nowgong.

The waiting room at Chaparmukh has been sanctioned but it is not possible to say when the work will be completed.

MUNSHI SAFIUR RAHMAN asked :—

Reconstruction of the Goalpara dispensary.

1. Will Government be pleased to state the reasons why the reconstruction of the Goalpara dispensary has been delayed ?

MR. A. R. EDWARDS replied :—

1.—Difficulty as to the selection of the site has been the cause of the delay. This difficulty was finally settled at the end of last month.

BABU JANGIN SANGMA LASKAR asked :—

Establishment of Municipalities in District Headquarters.

1. Will the Hon'ble Minister in charge of Local Self-Government be pleased to take step to provide every District Headquarters with a Municipality or some such institutions where none exists at present ?

HON'BLE:RAI BAHADUR GHANASYAM BARUA replied :—

1.—All District Headquarters except those of certain districts in the Hills and the two frontier tracts are already Municipalities.

The new Municipal Bill will provide greater facilities than exist at present for the creation of municipal institutions but, till that Bill becomes law, it would be premature to consider whether action can be taken on the lines suggested by the Hon'ble Member.

THE ASSAM MUNICIPAL BILL, 1922.

THE HON'BLE RAI BAHADUR GHANASYAM BARUA :—Sir, I beg to move for leave to introduce the Assam Municipal Bill, 1922.

THE HON'BLE THE PRESIDENT :—The question is that leave be given to introduce the Assam Municipal Bill for 1922.

THE HON'BLE RAI BAHADUR GHANASYAM BARUA ;—With your permission, Sir, I wish to make a few introductory remarks.

Sir, the necessity of an independent Municipal law suitable to the needs of this Province has been felt since a long time. The Bengal Acts by which our municipalities and unions and stations are now governed are already very old and one of them is less than half a century old only by about three years. With the growing needs of the community they have naturally become unsuitable to the modern times and the older one of the two Acts is almost an obsolete piece of legislation. It was natural therefore that on the re-constitution of the province with a Legislative Council after its separation from Eastern Bengal, Sir Archdale Earle directed his attention towards equipping the Province with its own laws for Local Self Government both in the rural and urban areas. As our Local Boards were constituted purely on executive orders and had not even a borrowed Act to give them a legal basis, the first step taken was naturally to have an Act for the rural areas and our present Local Self-Government Act was the result. After the passing of that Act the drafting of a Municipal Bill was taken in hand and the Council is aware that an attempt was made to introduce it in 1917, but in view of the reform, that were then in sight, the members of the old Legislative Council withheld their consent to the introduction and decided to defer the matter till the reforms came into operation. It was a decision which public opinion approved and the present Bill is an attempt to give effect to that decision. Well, Sir, that Bill was completely drafted by my esteemed friend the Hon'ble the Judicial Member who was then the Legal Remembrancer and Secretary to the Legislative Council. The draft was a monument of his labours and from the experience of my own labours on it extending over one year, I can testify to the enormity of the task he had in drafting the original Bill. It was his labours on this Bill which ultimately were perhaps the direct cause of a serious breakdown in his health which kept his valued life in the balance for a considerable time, and he was kept in bed when the introduction of the Bill was attempted in 1917. Thank God, he is here to-day to see the result of his labours again brought before this Council from a higher seat and I unreservedly offer the thanks which are due to him for his labours not only of myself but also of the House. The present Bill is really built on his framework—nay I should say the whole construction is his and the new shape that it has taken is only by way of repairs and renewals in places. There were provisions in the original draft which evoked a good deal of adverse comment and the improvements now made are in the light of those criticisms, and with a view to meeting them as far as possible, I trust the House will consider the present Bill to be a great improvement on the original draft and suited to the advanced ideals of the present day.

The Bill may be divided into two parts—constitutional and administrative. In the constitutional portion of the Bill the main object has been to infuse the spirit of the reforms and of the latest resolution of the Government of India

that local bodies should, as far as possible, be placed under greater popular control with freedom from external control and what is called the leading strings of the Government, and to make these bodies real concerns between the electorates and their elected representatives. With regard to the constitutional portion of the Bill the improved points that I wish to bring to the notice of the Council at this stage are these: In the Bengal Act by which we are now governed there was a minimum population necessary for the constitution of a municipality. In our smaller towns which did not satisfy that population limit, therefore, we had either to enforce the extension of the municipality to rural areas to get the required population or to have them constituted under the almost obsolete Act of 1876 and keep them as unions and stations. In the present Act that limitation has been removed. It of course does not mean that by the removal, every small town will be entitled to be a municipality, but the Government will be able to exercise its free discretion in making a certain town either a municipality or a town under the present Bill without strict adherence to the standard of a minimum population. A difference of a few hundreds for instance would not matter in the constitution of a municipality. It is not meant of course, as some criticisms on the previous Bill indicated, that the question of population will not be considered in the constitution of a municipality; but discretion is left to the Government and to the people to see whether a particular place is fit for a municipality or a township. The next improvement is with regard to the elected element in these municipal bodies. The original elected element was two-thirds, it has now been raised to four-fifths, and the section has been made elastic with regard to the remaining one-fifth also. It is provided that the remaining one-fifth may either be nominated by Government or co-opted by the elected members of the Municipal Board or both so nominated and co-opted and even provision is made that in suitable cases the Local Government will be entitled to direct that the whole body of members of a municipal board shall be elected. In the matter of franchise, the original qualifying limit of Rs. 3 in payment of taxes has been reduced to Rs. 2 and the old law has been retained with regard to the capacity of the Government (usually on the recommendation of the municipal board) to reduce the limit, but not to increase it. Another point in the matter of franchise is that in voting for the election of members to municipal boards no distinction of sex will be kept. Female rate-payers will be entitled to vote in elections although they will not be entitled to stand for election themselves.

In the administrative portion, in the matter of taxation, greater freedom is left to the municipal board. Save as provided in the Act itself in a few cases and subject to rules that may be made under the Act, all taxation will be made entirely at the discretion of the municipal board. With regard to the public services improvements of all modern Acts have as far as possible been brought in and with regard to building regulations town-planning, conservancy, sanitation and other public services, the most modern ideas so far as suitable to our local conditions, have been attempted to be incorporated. With regard to the sale of food, etc., in which a large amount of malpractice is now and then in evidence, stricter measures have been proposed in this Bill on the lines of the latest improvements made in Bengal.

These, Sir, are the broad outlines of the Bill. I need hardly say that the Bill is but the draft of the final Act. It will be subject to the examination of the Select Committee and ultimately of this Council, and the final Act will be the Bill purified with all these examinations.

With these few words, Sir, I beg to move that the leave of the Council be given to the introduction of the Assam Municipal Bill, 1922.

The motion was put and adopted.

THE HON'BLE RAI BAHADUR GHANASYAM BARUA :—Then, Sir, I introduce the Bill.

The Secretary to the Council then read out the title of the Bill.

ASSAM COURT-FEES BILL, 1922.

THE HON'BLE MR. W. J. REID :—Sir, under Standing Order 40, I beg to move that the Assam Court-Fees Bill, 1922, be referred to a Select Committee consisting of the following members :—The Hon'ble Mr. A. Majid, Rai Bahadur Pramode Chandra Datta, Babu Krishna Sundar Dam, Maulavi Rashid Ali Lashkar, Srijut Nilmoni Phukan, Maulavi Rukunuddin Ahmad, Mr. E. S. Roffey and the mover. I have no objection, Sir, if the Council should so wish, to add one or two names to those that I have just mentioned. I would only ask that the Committee be not made too large.

Leave to introduce this Bill was given at the Council meeting of the 7th February and it has since been published in the Gazette and circulated. When introducing the Bill I said that the Council was not asked to commit itself to anything. On this occasion we do ask the Council to accept the principle of the Bill. I understand, Sir, that that will be the effect of the Council accepting my motion that the Bill be referred to a Select Committee. When replying to the budget discussion I tried to explain the reasons which led us to put forward this Bill and the other one. I said that we were compelled to do so on revenue considerations. I said, and I repeat, that the decision of the Council in this matter will prevail. I ask again that the Council decide this issue with a full sense of responsibility. I am confident that they will do so. They have heard our case. If their decision is unfavourable the only thing that we can do is to curtail further our already much curtailed expenditure budget. We have claimed, and we claim, no originality for this measure. We have simply followed the Government of Bengal. The accusation has been made that we are only following Bengal slavishly. Well, Sir this is the first time that I at least have laid myself open to this accusation. But if we have sinned we have not sinned alone. I see from the newspapers that in every Legislative Council in India Bills modelled on the Bengal Bills have been introduced. This means that there is no practical difference between all-India legislation amending the Court-Fees Act as would have been the course followed in the old days and what is now being done, each province introducing its own amending Bill. All here are aware of our present unhappy financial position and the growing needs of this province. When everywhere else taxation of this kind is judged necessary can we alone claim to be exempt?

The Bill, Sir is largely a mass of figures and is highly technical. This is not the time to go into details, and indeed our Standing Orders forbid such a course. Details will be settled by the Select Committee if my motion is accepted by the Council. As I said before we are concerned to-day with the principle of the Bill and the acceptance or rejection of that. And here Sir, I should like to make one point clear. It has been suggested to me that this Bill if introduced should be for a limited term of years and should

not be a permanent addition to the statute book. Well, Sir, I find that in Bengal several members of the Select Committee signed the Report subject to minutes of dissent which urged that the term of the Act should be three years. I see from the reports that when the Bill was finally passed in the Bengal Council amendments were moved that it should be in force for only three years but these were negatived. We, Sir, are perfectly willing to regard the time for which the measures shall be in operation as a matter of detail to be discussed first in the Select Committee and to be settled subsequently in this Council. And here as in other matters we undertake to accept the decision of the Council.

The Bill before this Council is an attempt to raise the additional revenue that is so urgently required. We have tried to do so with the minimum of hardship and inconvenience to those on whom the burden will fall. Its chief features are a general enhancement of the fees in suits by roughly 50 per cent., the enhancement being smaller in the case of suits of the lowest values. In fact I see from what has been done in Bengal that in suits of the lowest values there has been no enhancement in the fees. Probate and succession duties have been treated on similar lines, the burden being made the smallest or not imposed at all where the values are lowest. The Bengal Bill—and these remarks apply equally to the Bengal Stamp Amendment Bill—has been altered in certain respects by the Select Committee, a copy of whose report I have here. I have also a copy of our Bill as originally proposed with, in the margin, the alterations which the Bengal Select Committee made in their measure. I undertook, and repeat the undertaking, to give any concessions which found favour with the Legislative Council in Bengal. We are informed that both Bills as amended by the Select Committees have now been passed by the Legislative Council with slight modifications. We have not yet received the Bills in their final form but are expecting them in a day or two. They will be available for this Council before any final decision is arrived at.

In saying what I have done I know the Council will not think that I am anticipating their decision. All that I have said is conditional on my motion being accepted and this Bill being referred to the Select Committee.

With these words, Sir I move formally the motion which stands in my name.

SRIJIT DALIM CHANDRA BORA :—Before I comment on the motion I beg to say Sir that the Bill was ordered by the Council to be circulated among the public for their opinion. I want to know if the Government has since received the views and opinion of the public; if received, will the Government place them before the Council for our information?

THE HON'BLE MR. W. J. REID :—Opinions have been received, Sir. They have only been just printed; and we have been successful in getting copies only this morning. These I propose to place in the hands of the Select Committee and to distribute to all Members of Council immediately. I have not been able to examine the papers because as I said as they have only just been received.

SRIJIT DALIM CHANDRA BORA :—After what I have heard from the Finance Member, I am satisfied that I must oppose the motion. Unless we go through the whole question of retrenchment and know the public opinion we invited, it will not be wise to consider this motion at all.

Sir, I was one of the members who opposed the Bill when it sought leave for introduction into the Council. There has not been the slightest change of situation since then to justify me to contradict my former view and to recommend the reference of the Bill to a Select Committee. I oppose the present motion on the very same grounds as I urged on previous occasion. It is true that we want money but without going to the question of retrenchment we must not have recourse to fresh taxation. We invited the public opinion and if we now consider this motion without due deference to public views and sentiments, it will simply be an insult to the public. I hope the motion will not receive the sympathy of the Council.

BABU KRISHNA SUNDAR DAM :—I also was thinking of opposing this motion, Sir, but after what I have heard from the Hon'ble Finance Member I have every reason to hope, and I am encouraged to think, that we have a chance of fixing a time-limit to the operation of the Bill as was attempted in Bengal.

THE HON'BLE MR. W. J. REID :—The Hon'ble Member might have misunderstood me. It was suggested in Bengal that there should be a time-limit but the Bengal Council ruled against it. It is not a temporary measure in Bengal, it is a permanent measure.

BABU KRISHNA SUNDAR DAM :—However, we need not altogether despair of a time-limit when it is brought before the Council, and I think we have good reasons to think that the Council may succeed in fixing a time-limit and the Government also may be willing to accept the expression of our public feeling as to the time-limit. In this view of the matter, Sir, I am not going to oppose the Bill. But I think I should say a few words in explanation of my conduct in having opposed the Bill at the time of its introduction. We opposed it, Sir, from a full consciousness of our inability to bear the burden of fresh taxation, a consciousness created in us by a thorough knowledge of our own conditions and individual home budgets. On that occasion when we opposed it the budget was hardly with us for 24 hours as the Finance Member himself said, and if we opposed it then, we did so not after getting acquainted with the budget figures of the province but from a sense of our own inability to pay the tax. But now after knowing the real situation and the financial condition of the province, an attempt should be made to meet half-way. I shall request other gentlemen also who like myself opposed the Bill at the time of its introduction to stay their opposition for the time being. Surely a time-limit may be put to the operation of the Bill when the Bill comes out of the Select Committee.

RAI BAHADUR PRAMODE CHANDRA DATTA :—Sir, people dislike nothing so much as having to pay taxes and the dislike deepens into resentment when they find fresh taxation proposed for meeting the normal expenditure. Ordinarily the receipts should cover the expenditure. If they do not do so the expenditure should be cut down to keep within the receipts. This has been the burden of our cry during the budget discussion. I endeavoured to show that if 10 per cent. reduction all round could be made of the salary charges and the allowances which together amount to Rs. 121 lakhs and odd, a saving of 12 lakhs would be expected. I am certain something of this sort will have to be done here. In this morning's paper I was reading

about certain steps that have been taken by the Government of United Provinces with the permission of the Council. I shall read out a few lines from the paper: "The most interesting feature of the deficit in the United Provinces is the fact that the reaction to it in administrative circles is taking the form of a movement towards drastic retrenchment. "Democracy" said Sir Ludovic Porter, "is at best an expensive form of Government: any attempt to maintain side by side with a democratic form of Government the complicated and therefore costly administration inseparable from bureaucracy, is an attempt to achieve the impossible. The administration must inevitably be simplified and cheapened and the United Provinces must have its super-charge committee like Great Britain. Steps have already been taken in that direction. A preliminary report has been presented to the Finance Committee and the avenues of retrenchment will now be systematically explored, one by one by officers on special duty working under the Finance Committee's directions." It is hoped that these preliminary labours will be concluded by next December in time to be incorporated in the budget of 1923-24, although certain important reductions of expenditure affecting the All-India Services may be delayed beyond that date, since they will require the sanction of the Secretary of State. "It is useless at this stage" added Sir Ludovic Porter "to hazard even a guess at the size of the economies which it is hoped to effect but they are certain to be considerable." I hope our Government will take similar measures without further delay. But I beg the Council to remember that retrenchment cannot be done in a day. The Finance Department is fully aware of the imperative necessity of retrenchments but they must have time to do so, and in the meantime be enabled to carry on. No body could foresee the sudden drop in Excise revenue. I would therefore suggest that the House might allow the Bill being referred to a Select Committee; and when it comes back we shall insist that it should be in force for three years only so that the Government might have time to effect the desired retrenchments. I am not one of those who think that we can do without fresh taxation for all time to come if we are to progress along modern lines but I am anxious that before agreeing to increase the tax-payer's burden we must be sure that no further retrenchment is possible.

It has been suggested that we may save some two to three lakhs by cutting down the grants when they come to be voted on. I hope it will be possible to do so. But the Hon'ble Members will remember that our estimates of receipts for the next year are mere estimates and may not turn out to be correct. Indeed several Hon'ble Members have expressed a fear to that effect. It would therefore be good if we could have a few extra lakhs as a stand-by.

What would be the effect of our throwing out the Bills? The Government will have to cut out certain items of expenditure. Where the pruning knife will be applied, I do not know, but we may see some of our favourite schemes postponed indefinitely. This is a contingency which I hope will be borne in mind.

RAI BAHADUR AMAR NATH RAY.—Sir, I also wish that the tax should be for a period not exceeding three years, but I do not think we shall be justified in opposing the Bill at this stage. I would suggest to the Hon'ble Finance Member that another representative from this Valley—Khan Bahadur Muhammad Bakht Mazumdar—might be added to the Select Committee.

MAULAVI RASHID ALI LASKAR:—Sir, I beg to say a few words in this connection. First of all let us see what was the necessity for introducing this Bill and the Stamp Act (Amendment) Bill. The necessity is described in the statement of objects and reasons and the main object is to remove a part of the existing deficit in the provincial revenues. The deficit is something like Rs. 12,00,000 or Rs. 13,00,000 or may be more also, but we see only something like Rs. 3,00,000 may be received if this Bill be passed, so the object also is not fulfilled. Twenty-five per cent. of the deficit may be covered if these two Bills be passed, while the result would be much more than proportionate hardship upon the poor people who are already crippled under taxes only recently doubled upon their very necessities of life. Then, Sir, the cause of the deficit is mainly a fall of revenue in Stamps and Excise and that fall was mainly due to non-co-operators' activities. Then the non-co-operators not only decreased the revenue but they are also responsible for increased expenditure. Thus these people are doubly responsible for the deficit I see. If the Bill be passed then what we see is that the non-co-operators will all the same go unaffected because they won't come to the law-courts. The fault was with the non-co-operators and the tax will be levied on the poor co-operators. Is this a very sound proposal? There is a Bengali proverb "Uder pindi, Bhuder ghare," *i.e.*, for one man's fault another man has to suffer.

Then, Sir, as for Court-fees. Particularly we see the revenue in stamps falling because of the fall in law suits and this fall again is due to non-co-operators' activities who have been responsible for the reduction of law suits to a great length and if we pass this Bill now we begin where the non-co-operators stopped, and in that case what would be the result? Already we find the Hon'ble the High Court has doubled certain process-fees in execution cases. The price of folios is also going to be increased, and if court-fees also be doubled in which case our justice will be beyond the reach of the capacity of the ordinary people, it may be within the reach of the rich and not of the poor. This reminds me of Goldsmith's wise saying—"The rich govern the law and the law governs only the poor."

Then as for the wisdom of increasing court-fees, at least a shrewd man of business would not like this principle. A man of business would make small profits in a large number of bargains rather than a big profit in only a few transactions. So it seems that if we raise the court-fees stamp the result would be that the number of law suits will decrease to such an extent that even if we realize the increased rate of court-fees in its entirety still we won't get more than what we are getting now. So from that point of view and from the point of revenue I do not think it very wise and reasonable to pass this Bill. If the Bill is passed and even if we get the revenue expected the hardship caused upon the poor people will be much more than proportionate to the revenue accrued to the province.

Then, Sir, the original purpose of the Court-Fees Act to me seems not monetary alone. It was something else, but we see that gradually we are going to pay homage to the god of mammon and even trying to sacrifice justice on the altar of mammon. We are really going to sell justice, and for what? for increasing the provincial revenue, and it is not known to what purpose that increased revenue will be applied. If it were certain that this increased revenue would go for maintaining law courts and judges, etc., then still it might have some apology but if this increased revenue by selling justice be applied to some baser object I do not think we are improving in humanity and justice.

Then, Sir, some difficulties are made mention of in the speech of the Hon'ble the Finance Member on the budget. About the High Court and our business connections with the emporium of Calcutta. I see these difficulties but these difficulties are not sufficient to warrant the passing of these Bills and at the same time these difficulties are not insurmountable. Simply because we are contiguous with Bengal.

Then it might as well be said of any other province. If any other province be contiguous to Bengal that province must also be compelled to pass the Bill and any other province contiguous to that province must also pass the Bill, so that all the provinces in India will have to pass the Bill in that case.

Then again Sir about following Bengal some of the Hon'ble Members have already shown that the circumstances are not the same and besides the deficits of Bengal and Assam are not the same. If Bengal had not already passed the Bill Assam would not even think of bringing forward such a Bill. Then as for the necessity Sir I have already said in my budget discussion that the deficit is not yet certain, it is only probable, but the taxation once passed becomes real, something more than probable. The deficit appears to be only temporary but the taxation once passed becomes law for indefinite number of years, at least no one knows for how many years. Then Sir we see that those deficits may be made up in other ways as for example the recent recommendation to India for exemption, or for excusing us so to say for three years in rendering our provincial contributions.

Then again Sir, the resolution passed in this Council about the income-tax earned in the province and now realized outside that this income-tax may be realized within the province and besides Sir, all the resolutions brought forward by the non-official members requiring a little money were rejected in this Council simply for fear of additional taxation and lastly Sir certain retrenchments have already been promised by the Hon'ble the Finance Member perhaps the abolition of the Commissioner of Excise's post and the recommendations of the Retrenchment Committee if carried, and I do not see why they should not be carried, the deficit will not show its ghost-like appearance any longer.

Bengal on account of its big deficit is out of its wits as to how to find money and they are taxing anything and everything they can lay their hands upon. Our budget is not of that nature. We may do even without levying this tax, which again does not serve our purpose as I have already said.

Then Sir as for the Hon'ble Members of the Council I might ask whether laying their hands on their breasts can they support this Bill if they represent the ideas of their constituencies. As for the removal and repeal of the Bill in future I am afraid Sir, once in the Statute Book, it would sit upon our necks like that old man in the Arabian Nights and would never like to be removed. So I oppose this motion.

MR. E. H. FEATHERSTONE:—Sir, I rise to ask if the Hon'ble Finance Member can inform us what he anticipates would be the increase in the revenues.

THE HON'BLE MR. W. J. REID:—I believe about three lacs, but it is of the very roughest kind.

SRIJUT BEPIN CHANDRA GHOSE :—I rise, Sir, to oppose the motion made by the Hon'ble the Finance Member. In the first place I do not like any sort of taxation or any increase in the taxation. Now if we accept the motion before the House to-day, then it will be passed somehow. Sir, this is a matter of public concern. Unless and until we can know for certain what the public opinion is on this point, Sir, it will not be possible for us or it will not be fair, to give any decided opinion at this moment. Now as far as I know as regards the public opinion in my part of the subdivision, I am sure that the people are generally against the increased taxation.

Now Sir, the other day when we were busy in the general discussion of the budget the general cry of the House was for insisting upon retrenchment. Now Sir, if we can insist on retrenchment and improve our financial position what is the necessity of imposing taxation on the poorer people? Of course we are at the present moment labouring under the financial difficulties, but Sir, if we can curtail our expenses as some of the Hon'ble Members have said even without passing this Bill we shall have to see our way to curtail certain items of expenditure. I think this is what we ought to do. Now Sir, it is a fact that already many cases are being decided in villages. There has already been a fall to certain extent under this head. Now if the court-fees are raised then more cases will be decided in villages out of court. Now, Sir, from my practical experience as a pleader I know that the law courts are mostly used and fed by the poor people. Now if the court-fee is increased the poor will suffer the most. Then there is another point, Sir, it will be a taxation on justice, we should try to impart justice to the poor people at less cost and help them as far as possible. Now, Sir, it is a daily necessity to resort to the law court, and not a luxury. Therefore under these circumstances Sir, I cannot but oppose the motion of the Hon'ble the Finance Member.

KHAN SAHIB ALAUDDIN AHMAD CHAUDHURI :—Sir, it is our interest to see that we are not taxed but it is our duty to see that the Administration is not hampered. We are thus at a fix what to do and how to guide ourselves as we do not know what our position would be in future years. I heard the Finance Member say the other day that a sum of 3 lakhs will be curtailed from the recurring grants if money cannot be found. I do not know, Sir, from which departments the curtailment will take place. But if the knife is thrust on the Local Boards which have already been deprived of heavy sums for the improvement of communications and water-supply I am afraid the Boards will be paralyzed. We must therefore consider this matter calmly and see if we have any other alternative. If the proposed retrenchment be sufficient to cope with the fall in the revenue in excise and stamps I think we should not take this risk of taxation. But if we are convinced that the savings would be insufficient we have no other alternative but to support the Bill. I therefore suggest that a temporary enhancement say for 2 or 3 years will meet the ends of justice. Some of the items have been very highly assessed but I think if the Bill is referred to the Select Committee that Committee will have power to revise it.

MR. E. S. ROFFEY :—Sir, I rise to support the motion. I agree that no one likes taxation but submit that when taxation is found to be necessary it will have to be passed by this House. Now, Sir, I do not propose to go into the discussion of the budget but a big deficit has been shown and the mere fact the Hon'ble the Finance Member has included in the estimates the pros-

pective revenue from these two Bills proves conclusively that at any rate the Government are of opinion that they should be passed and must be passed.

Now, Sir, it appears the only argument produced against the Bill is that it may affect the poorer classes. I should like to point out to the House that it cannot possibly affect the whole of the poorer classes. I submit, Sir, that this Bill only affects the litigant class and not the poorer classes as a whole. Neither does it affect one community as against another community. I submit, therefore, that it is a fair Bill and that it should be referred to the Select Committee. As a matter of fact if any one takes the trouble to go through it in detail he will see that, possibly with the exception of plaints, it does not affect even the litigant poorer class to any appreciable extent. Apart from this, Sir, I would draw the attention of this House to a Bill which was not very many years ago passed entitled "The Village Authorities Local Self-Government Act" or I think, to be more correct, certain sections of the Bengal Act were extended to Assam. Now Sir, under this Act the poorer litigant class have every opportunity of going to the Village Benches which were formed under that Act. Therefore if they do not wish to come to Court and pay the extra fees that are provided for by this Bill they can go to the village benches in their own villages. Another point for consideration is that if it is true one of the reasons for the decrease in the stamps is due to the fact that petty cases are being settled and will possibly be further settled in the villages, then the poorer class will not to be affected by this Act at all. Their disputes will be settled in the villages and they need not come to court at all. Now, Sir, I am quite prepared to go into the details of this Bill, but as the question of principle is now involved I do not propose to do so. I am quite prepared to prove to this House that—with the exception of possibly a few plaints—it would not bear heavily or to any appreciable extent on the poorer classes. That being so, Sir, I would ask this House to allow this Bill to go to the Select Committee more especially having regard to the suggestion made by the Finance Member that possibly some of the lower valued plaints as in Bengal might be exempted from this Bill. There is one other point I would like to mention with regard to the suggestion that it should be a temporary measure. One of the reasons given for the necessity of the Bill was apparently the decrease in excise. Well, Sir, I understand it is the wish of this House that Excise Revenue should disappear. If that is so, there will be a decrease every year and therefore it will be futile to make a Bill of this nature temporary. If later on we do not want the revenue from this Bill as urgently as at present we shall certainly require it to progress with. I submit that this province at present is stagnating and what we really want are further funds for progress and if we make this a permanent measure, we may have some little chance of further progression.

SRIJUT NILMONI PHUKAN :—Sir, I wish to speak a few words on this subject. I generally agree with my friend Rai Bahadur Pramode Chandra Dutta, and in many details with my friend Mr. Roffey, but I differ in many respects from my lawyer friends who have said that justice is sold by the Government but I think they have a share in it. I think the anxiety of the House is and should be that the poor people should not be taxed any more by this piece of legislation and I am sure there is ample room for consideration. I am also sure the Select Committee will think twice before they commit themselves to this measure and ensure that the poorer people are not actually affected. Again fears have been entertained that the enhancement of duty

will deter people from having recourse to law courts. If the poor people for whom anxiety has been felt are deterred by the very fact of this legislation to come to the court and decide their petty cases before the local Village Authorities for which the people were crying hoarse for a long time and which has just now been established in every village that should be welcome. Again we are all unanimous in one point, *viz.*, let the excise revenue go away from the country. We all welcome it and then in the same breath we cannot say the Government can be run without sufficient finances. This is a necessary evil and we are to put up with various such evils of life. Let us accept it as one of them. The only anxiety which I at least personally feel is that the poor people should not be affected by this legislation and if we can safeguard that interest and if we can have this piece of legislation for the strengthening of our revenue then I do not think there can be any objection. The House cannot certainly live on sentiments without looking at the practical difficulties which a settled Government should always face.

SRIJIT LOHIT CHANDRA NAYAK :—I think, Sir, I would be failing in my duty if I did not join in the debate that is now going on in the House and I have accordingly thought it fit to make a few remarks in my own way. Now, Sir, the first budget of the Reformed Government was presented last year by the Hon'ble the Finance Member with the happy assurance that there would be no attempt at taxation, that the existing resources of the country would be worked out to expand the revenue. I was so jubilant over the auspicious announcement that I thought it wise to hang a sermon on that peg condemning the gospel of the non-co-operators which was ruination of the province by taxation. Scarcely a year elapsed when as fate would have it abnormal times came in falsifying all our financial forecasts in respect of excise and stamp revenue. It is said that miserable state of our finances is due to circumstances over which Government had no control. No doubt the time is now out of joint but the non-co-operators have no small share in bringing into existence this state of things. There can be no gain saying that the falling off in excise and stamp revenue is largely due to the activities of the non-co-operators. They have, by their teachings, made the masses conscious morally, economically and to some extent politically. The people do not like to indulge in luxuries and do not like to go to courts except as a last resort. In whatever direction our attention is concentrated we find the convincing proofs of what I said. The activities of the non-co-operators were unmistakably in evidence in connection with the Council elections. I had a terrible experience of what they did to ensure my failure. That was perhaps also the experience of many of my comrades in the Council. The country was practically at the hands of the non-co-operators who led the ignorant masses by their nose. Yet, our Government was slow to recognise the new forces they brought into existence. This non-recognition was at the root of all our present financial trouble. The matter having come to a crisis, our Government have now taken steps to suppress the movement by application of repressive laws which involves the country in expenditure which it can ill-afford to bear. Increase in police expenditure is an instance to the point. It could have nipped the movement in the bud if steps were taken at the time of Council election before it was so universal both in extent and intensity.

The non-co-operators, Sir, are diehards and their cult is not to my mind a dying creed. As a result of repression and arrest of their leaders there might be an apparent lull in their surface but the storm of the movement shows every sign of its being driven inside.

THE HON'BLE THE PRESIDENT :—The Hon'ble Member is rather straying from the subject under discussion.

SRIJUT LOHIT CHANDRA NAYAK :—I only want to point out to the House the ways of the non-co-operators whose activities have been responsible for present financial conditions.

THE HON'BLE THE PRESIDENT :—You had better put it briefly.

SRIJUT LOHIT CHANDRA NAYAK :—The taxation Bills, I mean the Stamp Bill and the Court-Fees Bill, in spite of the last year's blessed assurance, have been introduced into our Council by following the example of the Government of Bengal, aiming no doubt at addition to our provincial revenue in order to remove a part of the existing deficit. Regard being had to the abnormality of the times still existing, the additional revenue may not, as the number of cases gradually getting declined, come up to our expectations and in the close of the next year it may prove a Dead Sea apple or fruit. This taxation will be another handle to them I mean, the non-co-operators to intensify their agitation. This taxation in stamps is sure to affect the poorest people. The cost of the successful creditors will be invariably realised from the poor raiyat who, once borrowing, get themselves gradually buried in debts. So the chronic indebtedness of the people has been the constant theme of comments on the part of the Indian economists.

If the taxation Bills are passed, the administration of justice will be costly instead of being cheap. If the duty is made so high, as it is proposed, the result will be a denial of justice. Poverty should not, Sir, stand in the way of justice. Therefore I see no justification in Government to try to make a profit in the administration of justice.

There is another phase of the question that I wish to refer to. If the taxation Bills are thrown down how the loss of three lakhs estimated on this head will be made good. To this, my simple answer is, ours is a small province and consequently our revenue is also small. If the costly luxuries indulged in by our services under the auspices of Reforms which, I am glad, have brought to the fore the rottenness of our finance so prophetically foreseen by Dadabhai Naoroji and other politicians, are done away with and if 10 per cent. of the expenditure is cut in all Branches of the Administration, which means a reduction to the extent of 12 lakhs, our financial trouble is very likely to be over—ours being not a very large deficit compared with that faced by other provinces. We have it in the budget speech of the Hon'ble the Finance Member that our financial position is not hopeless and that our province is not bankrupt, that we have outstanding as loans and advances a sum of over 20 lakhs of which the greater part will be ultimately recovered. Therein lies my hope that need for taxation has not arisen, though the contribution of 15 lakhs may not be remitted by the Central Government. But I have noticed the glowing hues of coming remission by the Government of India when the Hon'ble the Finance Member going by solid backing of the House meets Finance members of other provinces in the forthcoming conference and places the position of our finance before that august enclave which I doubt not he will do with a consummate skill being a past master in the art of marshalling of facts and ready power of debate. It is to be borne in mind that the services exist for the tax-payers and if they cannot pay for the services now, as they did before, it is wiser for the services to accept the rates proposed by the tax-payers. It is great virtue to cut our coats according to our cloths.

REV. J. J. M. NICHOLS-ROY :—Sir, after listening to the discussions on the subject under consideration, I like to say a few words. No doubt we are under financial difficulties, but the problem is whether we cannot get out of these financial difficulties in some other way than that which has been proposed. We must also not forget that the whole country is under financial difficulties, while the Government is under financial difficulties.

I have no objection at all to the increment of the revenue of the country, for we expect that the Excise revenue will go down every year, but in saying that the passing of this Bill will fill the coffers of the Government and enable them to meet the deficit I am afraid we may be expecting too much, for there may be a reduction in the amount that has been estimated to be realised from these sources, name'y, from court-fee and stamps. Moreover I am afraid if the expectation of this amount of three lakhs from the passing of these Bills be depended upon, and general retrenchment be not made then the expenditure will go on in the same way as it has gone on for so many years, and to that I believe the House will object. The cost of administration is growing up higher and higher every year and I am afraid this will lead the country to bankruptcy. But I think if a reduction be made from the total disbursement, of about 5 per cent. we shall get over nine lakhs. We have about Rs. 1,89,00,000 I think in the non-voted total disbursements and if a retrenchment of 5 per cent. be made from this amount we shall get over nine lakhs. If a retrenchment of $2\frac{1}{2}$ per cent. be made from the total disbursements we shall get over four lakhs, and this will at once solve this difficulty; and I for one do not see the reason why we should depend on this Bill for meeting this deficit. Retrenchment must be made, and why not make it now? I do not see the difficulties in making a general retrenchment from the total disbursements of the budget. If there is a necessity of increasing the revenue of the country for some other object I will have no objection to the passing of the Bill, but if the object be for the sake of meeting the deficit, and if no retrenchment be made at all, I will object to the passing of the Bill, or even to the referring of it to a Select Committee, I advocate retrenchment by a certain percentage from the general disbursement in the budget. If retrenchment also be made I will have no objection at all to the passing of the Bill or to the referring of it to the Select Committee. If retrenchment be not made I have objection to the referring of the Bill to the Select Committee.

RAI SAHIB MANOMOHAN LAHIRI :—Sir, the object of this Bill is to provide additional revenue for this province. There is no doubt that there will be an increase, though small, and that a major portion of the burden will fall on the poor. The question now is whether it is at all fair to put this additional burden on them. Litigation is not a luxury in Assam, and poor people coming to courts will feel very keenly the additional burden of the tax. If we could raise a substantially large sum of money by raising the court-fees, we would have some satisfaction, but the increase will be so small that it will neither give us any satisfaction nor make us solvent. If we manage our affairs a little more economically we can save an equal amount. I consider it unjust that we should ask the poor to pay for our extravagance. We are providing for unnecessary increase of staff, for the increase of salaries and allowances of officers who are already amply remunerated, for the construction of buildings and roads which can stand over for some time and for various other purposes that are not at all urgent and asking the poor and the helpless

to pay for them. Retrenchment is possible in all our department's and before utilising our efforts to the fullest extent in that direction we should not think of fresh taxation.

With these remarks, I oppose the motion for referring the Bill to a Select Committee.

RAI SAHIB BEPIN CHANDRA DEB LASKAR :—Sir, the budget of the coming year is a deficit one. Hence the Government is willing to enhance the Stamp revenue and thereby the Hon'ble Finance Member expects to recoup three lakhs of rupees. But I doubt whether he will succeed in his attempt, because the non-co-operators are trying their level best to dissuade people from going to Government courts and to persuade them to settle disputes in the so-called panchayat courts established by non-co-operators. If the Stamp revenue be increased, it will be adding fuel to fire. Non-co-operators will then find an opportunity to create misunderstanding among the common people by saying that the Government are oppressive. If the people be taxed they will surely believe the words of the non-co-operators. Common people know nothing of how the administration is pushed on. They will invariably lose faith in the Government. So it is necessary to see whether there is any other way to meet the demand without fresh taxation. It is known to everybody that the Government have increased the pay of the officers in some departments quite abnormally. So the people will easily be led to believe that the Government are going to tax them only to increase the pay of officers. Thus the new taxation will create a discontent among the masses. I think the Stamp revenue is intended only for meeting the expenditure of justice and it appears in the budget that the present Stamp revenue is more than what is required for the administration of justice. The balance is undoubtedly appropriated to other purposes. Now, if the revenue on Stamp be still increased people will naturally think that the Government are going to make a profit by the sale of justice. Hence my opinion is to see whether there is any other way to meet the deficit. I think if the Government accept the suggestions of the Retrenchment Committee they will be able to abolish the posts of some of the officers. Thus all expenditure can easily be covered leaving a handsome amount as surplus. A part of the deficit may be made good by reducing the pay of the abnormally high-paid officers.

Mr. W. E. H. GRAYBURN :—Sir, a great point made by many Hon'ble Members has been that this Bill would affect the poorer classes. The Hon'ble Member for Finance only estimates from these Bills a further revenue of three lakhs. Now, there has been a deficit in Excise receipts to the extent of about 17 lakhs. Where is that 17 lakhs? It must be in the pockets of the people. Now, anybody who is so anxious to go to court can afford to pay up this extra three lakhs out of the 17 lakhs and it will still leave a balance of 14 lakhs to the people of the country. As regards these poor people going to court, is it such a great necessity? It has become a habit with many of them—and a bad habit. Government has already, as one Member has pointed out, given the poorer classes an opportunity of a cheap way of settling their quarrels, namely, I think it is called panchayats in villages. So there is really no necessity for these poor villagers to go to courts. I have myself a good deal of experience working with the poorer classes, as they are called, and I may assure the Hon'ble Members of this House that certain sections of the poorer classes in this country are much

happier when they do not go to court but settle their little differences among themselves. I, therefore, support the motion before the House, that is to refer the Bill to the Select Committee.

SRIJUT BISHNU CHARAN BORA :—Sir, I have heard two Hon'ble Members of the House to say that our poor people will not be affected by the passing of these Bills owing to the establishment of the village courts. This may be only partially true as far as the criminal cases are concerned over which jurisdiction has been given to the Village Benches. But as far as civil suits are concerned the court-fees have to be paid even by the poor also if they resort to the village courts. The only difference is that in civil courts the fees have to be paid with the petitions whereas in Village Courts the fees are realised after the passing of the decree. Fees have to be paid in both the courts in respect of civil suits. As far as I see the poor will be much more affected than the rich by the passing of these Bills. I therefore oppose it.

THE HON'BLE MR. W. J. REID :—I am grateful, Sir, to the Council for the support that my proposal has received. I am grateful for the way in which our position is generally realised, and grateful for the moderation of the speeches which have been made opposing my proposal. I have found advocates to deal with many of the arguments that have been advanced against me and need not take the Council through the whole discussion. As one speaker said, we all dislike taxation. In fact more speakers than one said that. One suggested that if we had a ten per cent. reduction on salaries all round we should have no further trouble. He realised that even if any such measure was accepted it could not be brought into effect immediately, that this would be a lengthy process. He said, and nothing truer could be said, that our receipt estimates for next year are merely estimates, that we may not realise all that we hope to do. I must remind the Council of what I stated yesterday in the debate on the Opium resolution that we had cut down our ration of opium by a further five per cent.

This will clearly affect our opium receipts, but I know that the Council will neither object to or regret this result.

One Hon'ble Member said that if there was going to be no retrenchment and that if we were relying solely on fresh taxation to get out of our difficulties he would vote against the Bill. I tried to make it plain in my reply to the speeches on the budget that we were all agreed as to the need for retrenchment and I gave the Council some details of the measures of retrenchment which we had already undertaken or which we had in contemplation.

We have heard much about the evils of selling justice to the poor, but some speakers have shown that the danger is not so great as seems to be anticipated. I said in my opening speech, Sir, that the Bill had been framed with an eye to the needs of the poor, and that an attempt had been made to give relief in the case of suits of the lower classes and the cost of probates and letters of administration. And that we were ready to follow the Government of Bengal or rather the Legislative Council of Bengal who have allowed total exemption in cases where the burden would be most severely felt. We are told that all our troubles are due to increases in salaries, to extravagance. Well, Sir, the Council will soon be called upon to vote the grants, and it will then have full opportunity of challenging any items which are regarded as extravagant. It will be for us to defend our conduct, to justify our proposals.

We have put them forward with a due sense of responsibility, and if the Council after hearing our explanations are satisfied that we have made extravagant and unnecessary proposals let them signify this by their votes on our demands.

I do not think I have anything else to say. By accepting this motion the Council commit themselves to the principle of the Bill, *i.e.*, that further revenue is required and that further taxation must be imposed to find this revenue. It does not commit itself to details. These will be settled by the Select Committee if my motion is accepted. The recommendations of the Select Committee will ultimately come again before the whole Council and with the whole Council rests the ultimate decision. The time-limit is a matter on which the Select Committee is fully empowered to express an opinion in the first instance. The decision as to whether the taxation shall be permanent or shall be for a term of years will rest with the Council.

THE HON'BLE THE PRESIDENT :—The question before the House is that the Court-Fee (Amendment) Bill be referred to a Select Committee consisting of the following members :—

The Hon'ble Mr. A. Majid,
Rai Bahadur Promode Chandra Datta,
Maulavi Rashid Ali Laskar,
Babu Krishna Sundar Dam,
Srijut Nilmoni Phukan,
Maulavi Rukunuddin Ahmad,
Mr. E. S. Roffey, and
The Mover.

The motion was then put and a division taken with the following result :—

Ayes.	Noes.
1. The Hon'ble Mr. W. J. Reid.	1. Maulavi Abdul Khalique Chaudhuri.
2. " Mr. A. Majid.	2. Srijut Bishnu Chandra Bora.
3. " Rai Bahadur Ghansyam Barua.	3. " Dalim Chandra Bora.
4. Mr. A. W. Botham.	4. " Bepin Chandra Ghose.
5. Mr. A. R. Edwards.	5. Maulavi Rashid Ali Laskar.
6. Mr. J. R. Cunningham.	6. Rai Bahadur Nalini Kanta Ray Dastidar.
7. Khan Sahib Alauddin Ahmad Chaudhury.	7. Munshi Safur Rahman.
8. Sardar Bahadur Anjab Ali Khan.	8. Rai Sahib Bipin Chandra Deb Laskar.
9. Mr. A. J. G. Cresswell.	9. " Manomahon Lahiri.
10. Rai Bahadur Amarnath Ray.	10. Babu Jangin Sangma Laskar.
11. Rev. J. J. M. Nichols-Roy.	11. Haji Muhammad Abdul Ahad Chaudhuri.
12. Raj Kumar Chandra Narayan Singh.	12. Srijut Lohit Chandra Nayak.
13. Mr. W. E. H. Grayburn.	13. Maulavi Rukunuddin Ahmad.
14. Rai Bahadur Pramode Chandra Datta.	
15. Khan Bahadur Muhammad Bakht Mazumdar.	
16. Srijut Nilmoni Phukan.	
17. Mr. E. S. Roffey.	
18. Dr. H. G. Roberts.	

The Ayes being 18, and the Noes 13, the motion was carried.

THE HON'BLE THE PRESIDENT :—The Hon'ble Mr. Reid.

THE HON'BLE MR. W. J. REID :—It was suggested, Sir, that the name of Khan Bahadur Muhammad Bakht Mazumdar should be added to the Select Committee. I very gladly accept the suggestion, and if the Council would suggest the name of another gentleman from the Assam Valley I should be very glad.

SENJUT DALIM CHANDRA BORA :—Sir, may I suggest the name of Rai Sahib Manomohan Lahiri ?

MR. E. S. ROFFEY :—I second it.

MR. E. H. FEATHERSTONE :—I support it.

ASSAM STAMP (AMENDMENT) BILL, 1922.

THE HON'BLE MR. W. J. REID :—Sir, under Standing Order 40 I beg to move that the Assam Stamp (Amendment) Bill, 1922, be referred to a Select Committee composed of the following members :—

The Hon'ble Mr. A MAJID,
Rai Bahadur PRAMODE CHANDRA DATTA,
Babu KRISHNA SUNDAR DAM,
Maulavi RASHID ALI LASKAR,
Srijut NILMONI PHUKAN,
Maulavi RUKUNUDDIN AHMAD,
Mr. E. S. ROFFEY,
Khan Bahadur MUHAMMAD BAKHT MAZUMDAR,
Rai Sahib MANOMOHAN LAHIRI, and
The mover.

These members are those to whom the Court Fees (Amendment) Bill will now be referred and I have added the names of the two gentlemen subsequently nominated.

I take it, Sir, the Council does not wish me again to go through the reasons which led us to bring up the Bill, and therefore I shall be very brief. Leave to introduce this Bill was given at the meeting of the 7th of February and it has since been published in the Gazette. We hope the decision of the Council in the matter of this Bill will be the same that it has just given. The Bengal Bill was amended by their Select Committee and I hope presently to place in the hands of all members of this Council a copy of the Bill with marginal additions showing the alterations made by the Bengal Select Committee. We have since been informed that the Bill as amended by the Select Committee has passed the Bengal Legislative Council with slight modifications. Here also we undertake to give effect to any concessions which may have found favour in Bengal. Here also we will accept the ultimate decision of this Council as to whether the Bill should be a permanent measure or for a period of years.

The Bengal Bill was drafted on the advice of a committee of commercial and legal experts. Roughly there is proposed an increase of stamp duty by fifty per cent. but in the case of bonds or releases of the lower value the enhancement is less and in the Bill as it left the Select Committee instruments of this nature of the lowest values have been exempted from any enhancement.

I beg, Sir, to move formally the motion that stands in my name.

RAI BAHADUR AMAR NATH RAY.—Sir, in the course of the debate on the preceding Bill I did not give my reasons for the opinion I expressed and I would like to do so now if I am allowed to speak a few words on the present occasion.

I came to Shillong determined to strenuously oppose the new taxation proposals as I thought that there was no room for fresh taxation and as I had an idea that the excise receipt was already looking up. In the course of the budget discussion, however, several Hon'ble Members—I think the Hon'ble Member on my right was one of them—strongly affirmed that the receipts under certain heads, especially excise, had been over-estimated. If they were right, and I cannot confidently say that they were wrong, that makes it all the more necessary that money should be found for carrying on the administration.

But at the same time for reasons given in my Budget speech I would not assent to the burden being permanent. If the Council agrees to taxation for a temporary period that will be allowing Government time to effect retrenchment and the Council will have a constitutional weapon in its hands which it can use effectively if Government in the meantime takes no steps in that direction. Supply may then be refused and the hands of the Government forced. But it is clear that retrenchments cannot be effected in a day. If the present proposals are thrown up the people may have to suffer by further curtailment of grants to Local Boards.

BABU KRISHNA SUNDAR DAM:—Sir, as in the case of the previous motion I withhold my opposition into the present motion in the hope that the matter would be referred to a Select Committee but that it will be made by the Council operative only to operate for a fixed period instead of being permanent legislation which will be a serious matter deserving further consideration at the hands of the Council. As to what has been said about the necessity of a permanent legislation in the direction of enhancing duties for judicial stamps by Rai Bahadur Amar Nath Ray I find myself unable to agree. He seems to think that because the receipts are falling we have a duty upon us of taxing and taxing in order to make up the deficiency. I think this is not the sole and proper remedy for our financial salvation. If that is the only course left for Assam, if that is the only fate that is awaiting, *i.e.*, to increase the revenue through fresh taxation as deficit occurs from reduced sale of opium and wine, I wish that this province should cease to exist. Still I shall be the last man to support the idea of meeting the expenses only by enhanced taxation, at the sacrifice of the tax-payers. The motion as I have already said may be supported only as an emergency measure at a time when we do not know where we stand. In case the motion is not accepted, nobody can be sure what the Government will do in the direction of curtailment and with what effect. I am afraid, by rejection, we will complicate the situation. I only wish to meet the motion half way as I have already said and I think we may refer it to a select committee now and when it comes out it will be the lookout of the Council to see that it is made a temporary measure only to tide over the present difficulties.

SRIJIT DALIM CHANDRA BORA:—I again oppose this motion on the same grounds as I opposed the previous motion. I only beg to add a word or two by way of appealing specially to the good sense of the elected Members of the Council. They invited the public opinion but without due

regard to their views and sentiments they are going to pass the Bill. This is simply an insult to the outside public. We have come here not to please the Government or any Government officer but to respect the public sentiment. It is rightly urged the increase of stamp duty will discourage litigation and other legal business and the result will be further fall off in stamp revenue. We are now crying for falling off in stamp revenue and when it will go on decreasing and decreasing our cry will be louder and then we will do injustice both to the Government and public alike.

MAULAVI RASHID ALI LASKAR :—Knowing full well though what would be the result of this motion I do not like my silence to be construed as consent. So I say that my remarks in connection with the previous Bill will apply in connection with this also and I add only a word or two. That is that additional taxation and taxation practically on the co-operators would I am afraid drive those who are still dividing between the two to decide between the two and that is not desirable and advisable at the present time. So I oppose the motion.

SRIJUT LOHIT CHANDRA NAYAK :—Seeing the result of the voting in the previous motion a change has come upon my spirit and I therefore rise to vote for it. In doing that I have to make one request to the Hon'ble Members who will form the Select Committee to see that this Bill be made a temporary measure and they will see that it will not take a permanent lodging in the Statute Book.

SRIJUT BEPIN CHANDRA GHOSE :—I rise to oppose the motion of the Hon'ble the Finance Member. Now one or two Hon'ble Members have said that if the Bill be passed for a temporary period of time then they would have no objection. But, Sir, I beg to remark that once a Bill is amended there is no alternative but to give it up afterwards. So I do not think it is advisable to support this motion at all. Now I have urged my points in the case of the previous motion and on the same ground I beg to oppose this motion also.

RAI BAHADUR PRAMODE CHANDRA DATTA :—After what I have said on the Court Fees Act Amendment Bill I do not like to say much on the present Bill. But I have to add a few words in regard to what my friend Maulavi Rashid Ali Laskar said about the co-operators being punished for non-co-operators. Even though we may be co-operators we must suffer for the non-co-operators because they are our own people who have been led astray but whom we have not done all we could to bring back to reason. That is the rule in this world. As I have said I have voted for this taxation not only because Government should have funds to tide over the crisis but because I want to give them an opportunity of making retrenchments so that in the future such a financial crisis may not recur. It is for this reason that I have insisted that the legislation should be for a year or two as the Select Committee or the Council might fix. If at the end of the duration of this Act we find that the Government have not done anything it will be open to us to refuse all supplies and it is for this reason that I support this motion.

REV. J. J. M. NICHOLS-ROY :—Sir, I voted for the Bill for increasing the court-fees because I believe that there is a necessity of increasing the revenue of the country and my idea is that there must be retrenchment as well as other means of meeting the expenses, but at the same time I want

to say emphatically that all necessary steps should be taken in order to reduce the cost of administration, and of course this Bill, if it is passed, must not be carried on for many years. It must have a time-limit or it must come to an end in 2 or 3 years. I believe it is our duty as Members of the Council not only to look to the public outside but also to the Government because the Government is only public service. If we cripple Government we cripple the improvement that ought to be going on in the country. It is wrong to think that when we serve the public we must stand against Government. For this reason, though the Bill be passed I request the Government to make real retrenchment on all lines.

MR. E. S. ROFFEY :—I support this motion on the same grounds Sir, on which I supported the last one.

THE HON'BLE THE PRESIDENT :—The question is that the Assam Stamp Amendment Bill, 1922, be referred to a select committee.

The motion was put and adopted.

The Council was then adjourned to Tuesday, the 21st March 1922.

S. E. STINTON,

Offg. Secretary to the Legislative Council, Assam.

Shillong,

The 11th April 1922.

