Proceedings of the Second Session of the Assam Legislative Assembly assembled after the first General Election under the Sovereign Democratic Republican Constitution of India

The Assembly met in the Assembly Chamber, Shillong, at 1-30 P. M., on Friday, the 12th September, 1952.

#### PRESENT

Shri Kuladhar Chaliha, Speaker, B.L., in the Chair, eight Ministers, the two Deputy Ministers, one Parliamentary Secretary and seventy-two Members.

## QUESTIONS AND ANSWERS

#### STARRED QUESTIONS

(To which oral answers were given)

Re: the Assam State Homeopathic Enquiry Committee

#### Shri RAJENDRA NATH BARUA asked:

- \*10. Will Government be pleased to state-
  - (a) What steps are they going to take on the recommendations of the Assam State Homeopathic Enquiry Committee?
  - (b) Whether they have received a representation, dated Silchar, the 10th March, 1952 from the Assam State Homeopathic Association?
  - (c) Whether they are going to implement any of those resolutions?

#### Shri RUPNATH BRAHMA (Minister) replied:

- 10. (a)—Action will be taken on hearing from the Government of India, to whom this All-India question has been referred.
  - (b)—No.
  - (c)—Does not arise.

Shri RAJENDRA NATH BARUA: When was the matter referred to the Government of India?

Shri RUPNATH BRAHMA (Minister): It was sometime in 1951, Sir.

Shri RAJENDRA NATH BARUA: What was the purpose of constituting this Enquiry Committee?

Shri RUPNATH BRAHMA (Minister): That is altogether a new question.

Mr. SPEAKER: What was the object with which this Enquiry Committee was formed?

Shri RUPNATH BRAHMA (Minister): I think mainly with the object of stopping the practice of the quacks.

Shri RAJENDRA NATH BARUA: Do Government realise that these quacks are daily on the increase?

Shri RUPNATH BRAHMA (Minister): That may be so. But we have referred the whole matter to the Government of India, and we should not do anything on the matter until they decide a common policy and their recommendations are made known to us.

Shri RAJENDRA NATH BARUA: The Minister said that a common policy was going to be evolved. May I know Sir, on the basis of whose recommendations this common policy was going to be adopted?

Shri RUPNATH BRAHMA (Minister): I am not prepared to reply that question at this stage.

Mr. SPEAKER: You cannot say that.

Shri RUPNATH BRAHMA (Minister): I want notice of that, Sir.

Shri BISHNURAM MEDHI (Chief Minister): On a point of explanation, Sir. At present there is no legal provision in this State under which registration can be undertaken for the purpose of registering such practising quacks. For that reason we have referred the matter to the Government of India, and the Government of India are now going to constitute a Board for examination of this whole question after which they will lay down certain rules on an All-India basis. At present there is no provision under which we may compel these practising quacks or even the Homeopaths to register themselves. We are, therefore, awaiting the decision of the Government of India in this matter.

Shri RUPNATH BRAHMA (Minister): We have already sent a reminder to the Government of India and we have been informed that pending decision no legislation should be embarked upon.

#### District Transport Officers

## Maulavi MUHAMMAD UMARUDDIN asked:

\*11. (a) Will Government be pleased to state the total number of District Transport Officers with their scales of pay?

(b) Do these officers possess any special experiences, training or know-

ledge in Motor Mechanism and Motor Transport running?

(c) If the reply is in the negative, will Government be pleased to state whether they consider such training necessary for efficient administration of the Motor Transport Department?

†Shri RAMNATH DAS (Minister) replied:

11. (a)—There are eight District Transport Officers on the scale of pay of

Rs.150—175—200—20—400—25—600.

(b)—The Officers have got a working knowledge of Motor Mechanism and a month's training under the Superintendents of Police in motor transport matters.

(c)—Does not arise.

Maulavi Md. UMARUDDIN: Is it a fact that these officers have no special training or experience in motor transport matters?

Shri RAMNATH DAS (Minister): No, some of them have got qualification. In addition, they were placed under the different Superintendents of Police to train them in motor transport matters.

Maulavi Md. UMARUDDIN: Is it a fact that these officers are to examine motor vehicles and issue certificates of fitness in the absence of the Motor Vehicle Inspectors?

Shri RAMNATH DAS (Minister): Sometime it is necessary.

Maulavi Md. UMARUDDIN: Is it not a fact that these people have no idea as to......

Mr. SPEAKER: What is your question?

Maulavi Md. UMARUDDIN: Is it not a fact that these people in the absence of special training or proper knowledge of motor mechanism cannot be expected to examine the motor vehicles?

Mr. SPEAKER: You mean to say that they are not properly qualified.

Maulavi Md. UMARUDDIN: Yes, Sir.

Shri RAMNATH DAS (Minister): They may not be fully qualified. But what they are required to do is that they sometime issue temporary fitness certificates and not proper certificates which is always done by the Motor Vehicles Inspectors.

Maulavi Md. UMARUDDIN: What is the time-limit for inspection of vehicles?

Shri RAMNATH DAS (Minister): There is no fixed time-limit for inspection of vehicles.

Maulavi Md. UMARUDDIN: Is it fact that sometime 6 months or more elapse before the Motor Vehicles Inspector visits a particular station?

Shri RAMNATH DAS (Minister): May be, Sir.

Maulavi Md. UMARUDDIN: How can the Hon'ble Minister think that these people who have no training or experience can examine and inspect vehicles?

Shri RAMNATH DAS (Minister): They were having some training under the Superintendents of Police.

Maulavi Md. UMARUDDIN: Have Government any contemplation for training up some of the District Transport Officers in motor mechanism.

Shri RAMNATH DAS (Minister): No, Sir.

Shri BIMALA KANTA BORA: What are the main functions of the District Transport Officers?

Shri RAMNATH DAS (Minister): They are to administer the Motor Vehicles Taxation Act and the Motor Vehicles Rules. These are their main functions.

Shri BIMALA KANTA BORA: Whose duty it is to examine the sitting arrangements, jamming of windows and the leaky roofs of the buses?

Shri RAMNATH DAS (Minister): It is their duty too.

Shri BIMALA KANTA BORA: Does this job require no special training?

Mr SPEAKER: He has answered that question already.

Shri BIMALA KANTA BORA: I specially limit my enquiries to three points—leaking of roofs, jamming of windows and sitting arrangements.

Shri RAMNATH DAS (Minister): These are specifically mentioned in the Motor Vehicles Act, Sir.

Shri BIMALA KANTA BORA: Are Government aware that a large number of vehicles have been sufferring from these defects—leaky roofs, jamming of windows, etc., etc? Are Government aware of it?

Shri RAMNATH DAS (Minister): Personally I am not aware of it.

Shri BIMALA KANTA BORA: Are Government aware that a large number of buses are of this description, i.e., bad sitting arrangements, leaky roofs, etc.?

Shri RAMNATH DAS (Minister): Personally I am not aware of that.

## Plying of Private Carriers on hire

Maulavi MD. UMARUDDIN asked:

\*12. (a) Are Government aware that a large number of private trucks have been plying for hire undetected?

(b) What special steps, if any, have Government taken for the detection of illegal plying of private carriers on hire?

†Shri RAMNATH DAS (Minister) replied:

12. (a)—Yes.

(b)—Occasionally mobile courts with police are sent out to detect cases and try them on the spot.

Maulavi MD. UMARUDDIN: In which districts mobile courts are being held?

Shri RAMNATH DAS (Minister): In the districts of United Khasi and Jaintia Hills, Nowgong, Sibsagar, Cachar and Kamrup, Sir.

Maulavi MD. UMARUDDIN: What about Goalpara?

Shri RAMNATH DAS (Minister): No mobile court has so far moved in the district of Goalpara.

Maulavi MD. UMARUDDIN: Why not?

Shri RAMNATH DAS (Minister): This will be examined.

Maulavi MD. UMARDDDIN: Have Government received complaints about illegal plying of private trucks as public carriers?

Shri RAMNATH DAS (Minister): No, Sir.

Maulavi MD. UMARUDDIN: Has not the Hon'ble Minister received any complaint from the Manager of the International Transport Company that some private trucks were plying as public carriers?

Shri RAMNATH DAS (Minister): I do not deny that private carriers

are sometimes being used as public carriers.

Mr. SPEAKER: But have you received any complaint from the International Transport Company?

Shri RAMNATH DAS (Minister): No, Sir.

Shri A. ALLEY: How often are mobile courts held in the district of United

Khasi and Jaintia Hills?

Shri RAMNATH DAS (Minister): My information is that mobile courts with police were out in Shillong and they detected about 100 cases, but I cannot say off-hand how many times they went out.

Shri RANENDRA MOHON DAS: What is the number of cases detected

in the Cachar district?

Shri RAMNATH DAS (Minister): I am not aware of that.

Maulavi MD. UMARUDDIN: What is the specific machinery for detec-

tion of cases?

Shri RAMNATH DAS (Minister): The first machinery is the police department, the second machinery is the transport officers and the third machinery is the mobile courts with police.

Maulavi MD. UMARUDDIN: Have the transport officers got any facilities

for detecting these cases?

Shri RAMNATH DAS (Minister): Government have not given any transport to these officers.

Maulavi MD. UMARUDDIN: Do Government propose to give them some

special facilities?

Shri RAMNATH DAS (Minister): We do not consider it necessary at present.

Mr. SPEAKER: You mean the number of cases does not justify it?

Shri RAMNATH DAS (Minister): Yes, Sir, the cases detected by them at present.

## Protection of crops against floods

## Shri RADHA CHARAN CHOUDHURY asked:

\*13. Will Government be pleased to state what action does it propose to take to save the crops of the South Bank of Kamrup district against the floods of the Brahmaputra?

## †Shri RAMNATH DAS (Minister) replied:

13.—One Scheme for the control of flood in Palashbari area on the South Bank of the Brahmaputra is proposed to be taken up this year under the Grow More Food Programme. Survey and collection of Hydrological data for the scheme are in progress. The entire length of South Kamrup along the Brahmaputra will be more than 80 miles in length and the Government have no information that all crops raised in the South Bank are affected by Brahmaputra flood.

Shri HARESWAR GOSWAMI: Are Government aware that crops in the Dakshin Sorubangsor Mouza are regularly damaged by flood?

Shri RAMNATH DAS (Minister): That is a new and specific question

which I cannot reply off-hand.

Mr. SPEAKER: Not within your province? Shri RAMNATH DAS (Minister): Yes, Sir.

Shri RANENDRA MOHON DAS: Is it not within 80 miles of the south bank of the Brahmaputra river?

Shri RAMNATH DAS (Minister): My information is that occasionally

this mouza is flooded.

Shri HARESWAR GOSWAMI: Have Government any information that the villages of Simna and Foturi have almost been washed away by the Brahmaputra?

Mr. SPEAKER: Washed away or damaged?
Shri HARESWAR GOSWAMI: Washed away, Sir.

Shri RAMNATH DAS (Minister): I have got no information about these villages having been washed away.

#### Extent of settled lands under Patta which are not cultivated

#### Raja AJIT NARAYAN DEV of Sidli asked:

\*14. Will Government be pleased to state—

(a) The extent of settled land under Patta which is not cultivated?
(b) The extent of the land under (i) Sali cultivation, (ii) Basti which is not used for producing any crop and (iii) double cropping.

#### Shri MOTIRAM BORA (Minister) replied:

14. (a), (b) (i), (ii) & (iii)—The informations are not available and will be supplied to the Member when received from the Deputy Commissioners concerned.

#### Grazing ground in Katani Mouza of Jorhat Subdivision

#### †Shri NILMANI PHOOKAN asked:

- \*15. (a) Are Government aware that the present two small isolated blocks of grazing ground mostly covered by shrubs and jungles in Katani Mouza of Jorhat Subdivision are very insufficient when compared to the number of cattle in the Area?
- (b) Do Government know that these two blocks are separated by garden and private settled lands for which graziers are threatened by settlement holders when cattle stray in their lands?
- (c) Do Government know that there are large sheets of similar garden lands to the north of these grazing blocks without any cultivation within Garamur Mauza, belonging to Jorhat Tea Company and will Government be pleased to ask the said Company to surrender these lands so that a bigger compact block of grazing ground may be made, to be managed by a village grazing committee after making it fit for grazing by clearing and fencing it properly?

#### Shri MOTIRAM BORA (Minister) replied:

15. (a) to (c) -Government have no information. The information has been called for from Deputy Commissioner and will be supplied to the Member when received.

Government have no reason to believe that the company will surrender these lands without compensation. Government also do not think that it will be proper to ask the company to surrender it. Further Government have no information about the demand of the people or that they will pay compensation.

Shri RAJENDRA NATH BARUA: Will Government be pleased to acquire,

if necessary, this vacant garden land for grazing purposes?

Shri MOTIRAM BORA (Minister): No, Sir, unless the villagers come forward to pay the cost.

Shri SARJU PRASAD SINGH: Is it because that there is no demand for land from the landless people?

Shri MOTIRAM BORA (Minister): There is demand for land every

where.

#### Re: Katani and Charaibahi Mouzas of Jorhat Subdivision

†Shri NILMANI PHOOKAN asked:

\*16. (a) Are Government aware that of all the Mouzas of Jorhat Subdivision, Katani and Charaibahi Mouzas are very much less productive as the fertility of the soil is completely exhausted as a result of which about 60 per cent. of the people of each village have to go without food for nearly half the year?

(b) Are Government aware that various old streams and streamlets pass through Garah Ali such as Rowriajan, Karanga-jan, etc., have been blocked by the villagers lower down, causing water stagnation, in low-lying areas in the Upper portions in the rains for which wet cultivation cannot be done by the cultivators of the locality?

(c) Will Government direct the Land Record Staff and Agriculture and Public Works Department (Irrigation and Drainage) Department to see that all the streams and streamlets are opened up and cleared through, so that the cultivators in the Upper portions can cultivate their lands in time during rains?

## ††Shri MOTIRAM BORA (Minister) replied:

16. (a)—It is not a fact.

(b)—No.

(c)—Agriculture Department Staff will be deputed to cause a survey of the Mouzas and after receipt of the Survey report necessary action will be taken.

(Starred question No.17 standing in the name of Sriman Prafulla Goswami was not put and answered as the questioner was absent)

#### Re: Bebraj Roy College Golaghat

## Shri RAJENDRA NATH BARUA asked:

\*18. Will Government be pleased to state—

(a) Whether they have received a representation from the Secretaries,

Bebraj Roy College, Golaghat, praying for a recurring grant per
month from the beginning of the financial year 1952-53?

(b) Whether any such grant has been earmarked as prayed for?

†Put by Shri Rajendra Nath Barua on authorisation. ††In the absence of Shri Mohendra Mohan Chaudhury (Minister) Shri Motiram Bora (Minister) replied.

#### Shri OMEO KUMAR DAS (Minister) replied:

18. (a)—Yes.

(b)—No, as there is no provision of funds for the purpose.

Shri RAJENDRA NATH BARUA: May I know whether Government provided some money as recurring grant to this college along with two other colleges?

Shri OMEO KUMAR DAS (Minister): No, Sir.

Shri RAJENDRA NATH BARUA: I find from the list of supplementary demand that some provision was made.

Shri OMEO KUMAR DAS (Minister): This was a misprint due to

mistake in compilation.

Shri RAJENDRA NATH BARUA: Is it not a fact that the Golaghat College has received a donation of one lakh of rupees from Shri Bebraj Roy?

Shri OMEO KUMAR DAS (Minister): May be. That is not within our

information.

Shri RAJENDRA NATH BARUA: What is the criterion of giving grants to the Colleges?

Shri OMEO KUMAR DAS (Minister): It depends on the financial stabi-

lity and also other factors.

Shri RAJENDRA NATH BARUA: Do I understand that the College has

received one lakh of rupees? Is not that a financial back ground?

Shri OMEO KUMAR DAS (Minister): During my visit in May last to that College I found that the amount was not paid by Mr. Bebraj Roy, but he promised that he would take up the construction of the building.

Shri RAJENDRA NATH BARUA: Is it not a fact that a sum of Rs.25,000 has already been taken and put in the Reserve fund? What are the conditions of giving grants?

Shri OMEO KUMAR DAS (Minister): May be. But I have no information.

Shri RAJENDRA NATH BARUA: Whether the Golaghat College has been recognised?

Shri OMEO KUMAR DAS (Minister): It is not yet recognised or affiliated by the University.

#### Kaziranga Wild Life Sanctuary

#### Shri RAJENDRA NATH BARUA asked:

\*19. Will Government be pleased to state-

(a) The number of Rhinos approximately in the Kaziranga Wild Life Sanctuary?

(b) The number of deaths of Rhinos from communicable diseases

during the last three years?

- (c) What steps are being taken by Government to minimise death rates of Rhinos from communicable diseases?
- (d) Whether there are buffalo Khutis on the southern side of the Brahmaputra adjacent to the Sanctuary?
  - (e) Whether any step is being taken by Government to remove these buffalo Khutis?

#### Shri RAMNATH DAS (Minister) replied:

- 19. (a)—The number of Rhinos in Kaziranga Wild Life Sanctuary would be about 150 to 200.
  - (b)-Nil.
- (c) (i)—Steps are being taken to prevent the wild animals from having contact with the domestic cattle as far as possible.
- (ii) Mass inoculation of all cattle against Rinderpest in areas around the sanctuary was carried out as far as practicable during last winter.
  - (d)—Yes.
  - (e)—Government are exploring possibilities of removing these Khutis.

Maulavi MD. UMARUDDIN: What is the number of deaths of Rhinos from poaching?

Shri RAMNATH DAS (Minister): For the last two years there was no

death.

Maulavi MD. UMARUDDIN: Was the matter enquired and who made the enquiry, Sir?

Shri RAMNATH DAS (Minister): Yes. The enquiries were made by

the officers who are running the Sanctuary.

Shri RAJENDRA NATH BARUA: Is it not a fact that illegal poaching is going on in the Kaziranga wild life Sanctuary.

Shri RAMNATH DAS (Minister): By increasing the number of staff of the Sanctuary illegal poaching may be stopped.

## Village Grazing Reserves and Professional Grazing Reserves

#### Shri BIMALA KANTA BORA asked:

- \*20. Will Government be pleased to state-
- (a) What areas of Village Grazing Reserves and Professional Grazing Reserves of the different districts of Assam were opened temporarily for cultivation between 1st April 1949 and 31st March 1952.
- (b) What areas of Village Grazing Reserves and Professional Grazing Reserves of different districts of Assam were opened permanently for settlement between 1st April 1949 and 31st March 1952?
- (c) What is the total area of Village Grazing Reserves and Professional Grazing Reserves in the State of Assam now excluding the temporarily opened areas?

## Shri MOTIRAM BORA (Minister) replied:

20. (a)—The total areas of Village Grazing Reserves and Professional Grazing Reserves opened temporarily during the period from 1st April 1949 to 31st March 1952 in the State are—

Village Grazing Reserves—19,562 bighas. Professional Grazing Reserves—1,54,769 bighas.

(b)—The total areas of Village Grazing Reserves and Professional Grazing Reserves opened permanently during the period from 1st April 1949 to 31st March 1952 in the State are—

Village Grazing Reserves—5,995 bighas. Professional Grazing Reserves—58,964 bighas.

O

(c)—The total areas of Village Grazing Reserves and Professional Grazing Reserves in the State excluding the areas temporarily opened as they stand now are-

Village Grazing Reserves—7,55,614 bighas approx.

Professional Grazing Reserves—7,00,366 bighas approx.

Shri BIMALA KANTA BORA: Will Government be pleased to state why the Grazing Reserves are opened temporarily?

Shri MOTIRAM BORA (Minister): For the interest of Grow More

Food Campaign and also to provide lands for landless people.

Shri BIMALA KANTA BORA: What procedure is followed in opening the Reserves ?

Shri MOTIRAM BORA (Minister): Generally the Deputy Commissioners

are consulted as also the Land Settlements Advisory Board.

Shri BIMALA KANTA BORA: Is Government satisfied that in all these

cases the Land Settlements Advisory Board is consulted?

Shri MOTIRAM BORA (Minister): Yes, and there may be some cases where for some reasons or other it was not possible for the Deputy Commissioners to consult the Land Settlements Advisory Board, but in majority of the cases the Land Settlements Advisory Board is consulted.

Shri BIMALA KANTA BORA: Do Government propose to take back

the lands which have been temporarily opened?

Shri MOTIRAM BORA (Minister): Yes. Government have made

only temporary settlements.

Shri BIMALA KANTA BORA: Will it not create unnecessary harrass-

Shri MOTIRAM BORA (Minister): Yes, in all cases harrassments are created.

Shri BIMALA KANTA BORA: Have all the lands in almost all cases that have been thrown open been brought under cultivation, and what is the total yield of crop?

Shri MOTIRAM BORA (Minister): I cannot give an idea of the yield of the crop off-hand, Sir. The lands that were thrown open were cultivated.

Shri GAURISANKAR BHATTACHARYYA: Is it a fact that in some of these reserves people went there in connivance with the Government?

Shri MOTIRAM BORA (Minister): Sir, not in connivance with Government but with some people

Shri HARESWAR GOSWAMI: What about 'Akshed Pathar?' Some people have been there with the connivance of the Government, is it a fact?

Shri MOTIRAM BORA (Minister): No, Sir. As I have stated some people were encouraged to go there by some interested political parties. Shri HARESWAR GOSWAMI: Is it a fact that these people were

occupying this land without giving land revenue to the Government?

Shri MOTIRAM BORA (Minister): That is a new question, Sir, which cannot be answered off hand. But if the hon. Member wants, I can give the information afterwards.

Shri BIMALA KANTA BORA: Will Government be pleased to state whether the areas now available are considered sufficient for the cattle popula-

tion of the State?

Shri MOTIRAM BORA (Minister): They are not sufficient, Sir.
Shri BIMALA KANTA BORA: Will Government try to reserve more lands for the cattle population of the State?

Shri MOTIRAM BORA (Minister): If possible, yes. But it all depends

on various circumstances.

Shri BIMALA KANTA BORA: Is it a fact that veterinary officers expressed the opinion that building up the health of the cattle in Assam is being hampered by insufficient number of grazing reserves?

Shri MOTIRAM BORA (Minister): It might be so, Sir.

Shri GAURISANKAR BHATTACHARYYA: May we know whether Government propose to grow fodder in a scientific method in these grazing reserves?

Shri MOTIRAM BORA (Minister): No, Sir, the grazing reserves are

already there where fodder grow.

Shri GAURISANKAR BHATTACHARYYA: I want to know whether Government takes the initiative to grow fodder, or do they allow them to grow naturally?

Shri MOTIRAM BORA (Minister): Fodder grows naturally, Sir.

Maulvi MD. UMARUDDIN: May we know from Government the number of evictions from grazing reserves between the first part of 1949 and the end of 1950 ?

Shri MOTIRAM BORA (Minister): There are some evictions at diffe-

rent times and there may be some evictions in that period also.

Maulavi MD. UMARUDDIN: Are the evictions carried out according to a uniform policy or discrimination is made between some grazing reserves and others?

Shri MOTIRAM BORA (Minister): No uniform evictions are possible,

those who encroached are evicted after proper warnings.

Shri HARESWAR GOSWAMI: Is it a fact that during evictions, the available standing crops in the area are also destroyed?

Shri MOTIRAM BORA (Minister): It may be possible that in those

encroached areas, some crops get destroyed.

Shri HARESWAR GOSWAMI: Is it not to the interest of the Govern-

ment that these crops should be protected?

Shri MOTIRAM BORA (Minister): Yes, instructions were issued to all officers concerned not to destroy standing crops in areas where eviction operations were being carried on.

Maulavi MD. UMARUDDIN: What steps have been taken by Government to protect the trees, jungles, etc., in some grazing reserves which

have become denuded by deforestation?

Shri MOTIRAM BORA (Minister): That question of deforestation is not within my jurisdiction, Sir.

Mr. SPEAKER: What do you mean by deforestation?

Maulavi MD. UMARUDDIN: I mean Sir, in some areas there are good trees, grasses, etc., which were being destroyed by the local people. What steps

have Government taken to prevent such destruction?

Shri MOTIRAM BORA (Minister): I am not aware of such things Sir, but if they are brought to my notice, certainly adequate steps would be taken in such matters. But my Friend has mentioned deforestation which is not within my purview.

Mr. SPEAKER: What is your question, have you any definite data?

Maulavi MD. UMARUDDIN: Sir, in some Professional Grazing Reserves of Barpeta, such as Fulora Mandia and Koimari there are high grass, ekra and other such things which are destroyed by the local people indiscriminately, with the result that the productive capacity of the Reserves is substantially reduced. What steps have Government taken to prevent such destruction of grasses, thatches, etc?

Shri MOTIRAM BORA (Minister): I do not see why people should be prevented from cutting thatch from the jungle for their domestic purposes.

#### Concealed Cultivation in Nowgong

#### Shri BIMALA KANTA BORA asked:

\*21. (a) Will Government be pleased to state if there was concealed culti-

vation in the district of Nowgong?

(b) If so, will Government be pleased to state the area of concealed cultivation discovered during the present re-settlement operations in the district of Nowgong?

(c) What is the total demand of Tauzibahi Revenue of such areas of

concealed cultivation?

#### Shri MOTIRAM BORA (Minister) replied:

21. (a)—Yes.

(b)—Area of concealed cultivation discovered during the present resettlement operation is-1,00,367 bighas.

(c)—The Tauzibahi revenue is Rs. 85,784 and local rate Rs. 6,940.

Shri BIMALA KANTA BORA: Whether the people doing concealed cultivation and from whom Tauzibahi Revenue have been realised will acquire any right or title over the lands they so cultivate?

Shri MOTIRAM BORA (Minister): No.
Shri BIMALA KANTA BORA: May we know whether Government proposes to evict those people who are doing concealed cultivation?

Shri MOTIRAM BORA (Minister): Yes, they are also encroachers.

Shri BIMALA KANTA BORA: When do Government propose to evict

these people?

Shri MOTIRAM BORA (Minister): Directions have already been given to various Settlement Officers to look into the matter and to proceed accordingly in accordance with the law.

Maulavi MD. UMARUDDIN: During how many years such concealed

cultivation were discovered?

Shri MOTIRAM BORA (Minister): The answer is already there, Sir, the area under concealed cultivation were discovered during the recent settlement

Maulavi MD. UMARUDDIN: Yes, but for how many years?

Shri MOTIRAM BORA (Minister): That is a new question, Sir.

Maulavi MD. UMARUDDIN: Had Government taken steps to prevent

such concealed cultivation?

Shri MOTIRAM BORA (Minister): Yes, every possible steps are being taken to prevent such cultivation and this happened not only in the district of Nowgong but in other parts of the State as well, and wherever these are discovered stringent measures are taken to prevent such cultivation.

#### Colonisation Scheme in Nowgong District

## Shri BIMALA KANTA BORA asked:

\*22. Will Government be pleased to state—

(a) The total area of lands settled under the Colonisation Scheme in the district of Nowgong till the said Scheme was wound

(b) When was the Scheme wound up?

- (c) The amount of unrealised colonisation premium on the date on which the Scheme was wound up in the district of Nowgong?
- (d) Whether the accounts of the premium realised under the Colonisation Scheme in the district of Nowgong were audited after the scheme was wound up?
- (e) Whether it is a fact that there are huge discrepancies in the realisation and credit in the Treasury?

## Shri MOTIRAM BORA (Minister) replied:

22. (a)-1, 71, 858 bighas of land.

(b)—On 1st October 1950.

(c)—Rs. 76, 390 approximately.

- (d)—Yes, it was audited by the Examiner, Local Accounts after the Scheme was wound up, upto the period ending the 30th September, 1950.
  - (e)—There were some minor discrepancies which have since been adjusted.

Shri BIMALA KANTA BORA: May I know the date, Sir, when the accounts were audited after the scheme was wound up? I want to know the exact or approximate date.

Shri MOTIRAM BORA (Minister): Probably it was within 6 months,

Sir.

Shri BIMALA KANTA BORA: It is stated in the reply at (e) that there were some minor discrepancies which have since been adjusted. Have those minor discrepancies been rectified, Sir, during this period?

Shri MOTIRAM BORA (Minister): Yes, Sir, as I have said, it has

been adjusted.

# Scarcity of residential quarters in the headquarters of the districts of Assam

## Shri BIMALA KANTA BORA asked:

\*23. (a) Are Government aware of the scarcity of residential quarters in the headquarters of the different districts of Assam?

(b) Is it a fact that a large number of Government officers of different grades are occupying Dak. Bungalows and Inspection Bungalows of diffe-

rent districts of Assam for want of accommodation elsewhere?

(c) Do Government propose to undertake a scheme for construction of a fixed number of Government quarters every year in the headquarters of each district?

## Shri MOTIRAM BORA (Minister) replied:

23. (a)—Yes.

- (b)—Some officers are required from time to time to occupy Dak Bungalows and Inspection Bungalows for want of accommodation elsewhere.
- (c)—At present there is no such scheme as all such schemes are dependent on availability of funds. But the problem of housing difficulty for offices and officers has become a source of anxiety to Government and the question of how to tackle this serious problem is engaging the attention of the Government.

Shri BIMALA KANTA BORA: Has Government abandoned the idea of giving effect to such a scheme in future, Sir?

Shri MOTIRAM BORA (Minister): It all depends upon availability of fund, Sir.

Shri BIMALA KANTA BORA: My question is "Has Government abandoned the idea of giving effect to such a scheme in future?"

Shri MOTIRAM BORA (Minister): There is no question of abandoning such an idea or scheme, Sir. At present we have no such scheme or cannot think of such a scheme on grounds of finance.

Maulavi MD. UMARUDDIN: Has Government brought up any plan for providing accommodation to those Government servants who have no accommodation at present, Sir?

Mr. SPEAKER: It has been replied already that there is no such plan at present for paucity of funds.

Maulavi MD. UMARUDDIN: Sir, do not Government consider the necessity of such a plan for the purpose?

Shri MOTIRAM BORA (Minister): Yes, Sir, we feel that our officers are put to some difficulties for want of accommodation and that we cannot help them and even then my anxiety is no less than that of my Friend the questioner. My Friend knows the financial position of our State and to what extent it is runing in deficit.

# Compounders of Government Hospitals and provision of a qualified doctor for Jharobari Maternity Hospital

#### Shri RADHA CHARAN CHOUDHURY asked:

- \*24. Will Government be pleased to state whether the compounders of Government Hospitals are sometimes given to hold charge of Government Hospitals in the absence or leave of the Medical Officers?
- \*25. Do Government propose to provide the "Jharobari Maternity Hospital" in the Kamrup District with a qualified doctor and sufficient grant-in-aid for its maintenance?

## Shri RUPNATH BRAHMA (Minister) replied:

24.—No. When, however, no substitute are immediately available compounders are allowed to serve stock mixtures only.

Shri RADHA CHARAN CHOUDHURY: In that case, Sir, are the compounders given charge allowance for holding charge of hospitals?

Shri RUPNATH BRAHMA (Minister): I do not think, Sir, that it can be allowed by the rules.

Shri RADHA CHARAN CHOUDHURY: Can they be entitled, Sir?

Shri RUPNATH BRAHMA (Minister): I have already stated, Sir, that when no substitutes are immediately available compounders are allowed to serve only stock mixtures and cannot prescribe medicines. The Inspector General of Civil Hospitals issued certain instruction and when no doctors are immediately available compounders can serve stock mixtures only according to that instruction. The compounders cannot do anything beyond that.

Dr. HOMESWAR DEB CHOUDHURY: In the Charduar Dispensary, Sir, the compounder was given charge of the hospital for some time and he was allowed to hold charge of stock of opium, etc., of the hospital also and for that, was he given any extra allowance?

Shri RUPNATH BRAHMA (Minister): That is altogether a new question, Sir.

Mr. SPEAKER: That is a new question.

#### Shri RUPNATH BRAHMA (Minister) replied:

25.—One trained dhai and a female attendant have been posted to this centre. There is no provision in the current year's budget for entertainment of doctors; the question of sanctioning grant-in-aid to "Jharobari Maternity and Child Welfare Centre" and to certain other centres is under consideration of the Government.

Shri RADHA CHARAN CHOUDHURY: Sir, will the Government consider the desirability of making provision in the next year's budget for entertainment of a doctor?

Shri RUPNATH BRAHMA (Minister): It is under consideration of the Government.

## Improvement of road communication in Kamrup District

#### Shri RADHA CHARAN CHOUDHURY asked:

\*26. Do Government propose to take over the following roads of Kamrup district and sanction necessary amount for the purpose.

(i) Chhaygaon-Garaimari Road (about 12 miles) (ii) Singra-Nagarberra Road (about 16 miles)

(iii) Chaygaon-Kulsi Road via Ouguri (under tribal area, about 10 miles)

(iv) Boko-Solla Road (about 10 miles)?

## †Shri RAMNATH DAS (Minister) replied:

26.—No. All the road projects except (iii) were placed in the last meeting of the Assam Roads Communication Board for consideration. It did not recommend any one project but instead recommended Boko-Chamaria Road which has been accepted by the Government.

The road No. (iii) will be placed in the next meeting of the Assam Roads

Communication Board.

Regarding the road No. (ii) it is added that a road from Nagarbera to Simultola on the boundary of Goalpara district is under construction. This road joins Simultola-Rongjuli Road in the Goalpara district.

The entire road from Nagarbera to Rongjuli forms a continuous link passing both through Kamrup and Goalpara districts and joins National Highway at Rongjuli on the 57th mile of Assam Trunk Road and thus connected with Singra on the same National Highway.

Shri RADHA CHARAN CHOUDHURY: Sir, do not Government feel the necessity of a road from Nagarberra to Singra in the Kamrup District?

Shri RAMNATH DAS (Minister): Sir, Government do feel that where there is no road there should be road, but the Government have to consider the priority fixed by the Communication Board. The necessity for all roads can be met only on the availability of fund.

Shri RADHA CHARAN CHOUDHURY: Sir, has the Chief Minister experienced difficulties of the road......

Mr. SPEAKER: That is a question to be put to the Chief Minister. But the main question relates to Public Works Department.

Shri HARESWAR GOSWAMI: Sir, are Government aware of the breaches on the Chhaygaon-Garaimari Road?

Shri RAMNATH DAS (Minister): I am not aware of it, Sir.

Re: Elephant Mahals

#### Shri RADHA CHARAN CHOUDHURY asked:

\*27. Will Government be pleased to inform—

(a) How many Elephant Companies were given Elephant Mahals during 1951-52?

(b) Whether the monopoly fees were equal on the captures of each company or individual?

## Shri RAMNATH DAS (Minister) replied:

27. (a)—17 Companies.
(b)—Monopoly fees are not equal as they depend on the tenders submitted by Companies or individuals.

Shri RADHA CHARAN CHOUDHURY: What is the maximum and minimum amount of monopoly fees levied in case of different companies and individuals, Sir?

Shri RAMNATH DAS (Minister): No difference is made by Government, Sir. Whatever difference is made that is according to the tender given by the different companies or individuals.

Shri RADHA CHARAN CHOUDHURY: Do Government contemplate to fix an equal monopoly fee?

Shri RAMNATH DAS (Minister): No, Sir. There will be no competition, if we fix the monopoly fee.

Maulavi MD. UMARUDDIN: Is the highest tender the basis of acceptance of the tender, Sir?

Shri RAMNATH DAS (Minister): That is the general rule, Sir.

Maulavi MD. UMARUDDIN: When are exceptions made?

Shri RAMNATH DAS (Minister): In specific cases, exemptions are made in the general rule.

Maulavi MD. UMARUDDIN: Who is the authority who makes the exception?

Shri RAMNATH DAS (Minister): The Conservator of Forests in consultation with the Deputy Commissioner.

Maulavi MD. UMARUDDIN: Does the Minister-in-charge do it?

Shri RAMNATH DAS (Minister): Sometimes, Sir. When the Conservator of Forests thinks it necessary to have the orders of the Government.

Maulavi MD. UMARUDDIN: In which cases?

Mr. SPEAKER: How can they say? Next question please.

## Expenditure on the new Secretariat Building at Shillong

#### Maulavi MD. UMARUDDIN asked:

\*28. (a) Will Government be pleased to state the total expenditure incurred up till-now on the new Secretariat building at Shillong?

(b) Whether this expenditure was met out of the State Revenue or

any special grant from the Centre?

(c) If from State Revenue, when was the sanction of this House accorded?

#### † Shri RAMNATH DAS (Minister) replied:

28. (a)—Rs.13,50,004 upto July, 1952.

(b)—The expenditure of Rs.5,35,966 upto the end of March 1950 was met out of subvention from the Central grant for Post-War Development Schemes and thereafter as the Centre stopped the Post-War grant the expenditure of Rs.8,14.038 was met out of the Revenue of the State.

(c)—In 1950-51 budget, the Legislature was pleased to pass a specified provision of Rs.3,00,000 for this purpose charging the cost to the Revenue

of the State and work classed as "Post-War".

Thereafter provision for this incomplete work in the Budget for each year is being authenticated by the Legislature charging the cost to the Revenue of the State.

Maulavi MD. UMARUDDIN: Is it a fact that the Minister-in-charge said the other day that Rs 21 lakhs and odd had been the cost of the particular building?

<sup>†</sup> In the absence of Shri Siddhinath Sarmah (Minister), Shri Ramnath Das (Minister) replied.

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Mr. SPEAKER: Estimated cost! Will you look into this?

Shri RANENDRA MOHAN DAS: Sir, we are put to difficulties by this different statements. Are we to believe the present Minister-in-charge or the former? How can we account for these discrepancies?

Mr. SPEAKER: Rupees 13 lakhs plus 5 lakhs, how much?

Shri RAMNATH DAS (Minister): The answer of the Minister-in-charge was with regard to the estimated cost of the building, Sir, with its paraphernalia. My answer is with regard to the expenditure incurred upto now. the amount paid upto now which is Rs. 13 lakhs 50 thousand and four, Sir

Maulavi MD. UMARUDDIN: We cannot follow, Sir. My question was what is the expenditure incurred uptil now, including cost of fittings, fixture, etc. The other day it was stated that it was Rs. 21 lakhs and odd, and Maulavi MD. UMARUDDIN: We cannot follow, Sir. now it is stated Rs. 13 lakhs, and I remember to have seen somewhere it was Rs. 26 lakhs (Laughter). How can we account for all these discrepancies, Sir?

Shri RAMNATH DAS (Minister): So far as I know, the estimated cost was given.

Maulavi MD. UMARUDDIN: I have not finished, Sir,.....

Mr. SPEAKER: Next question please.

#### Investigation into Motor Offences

#### Maulavi MD. UMARUDDIN asked:

\* 29. (a) Will Government be pleased to state whether Police investigates into motor offences?

(b) Or is it a part of the duties of District Transport Officer to go out

on tour to detect motor offences?

(c) If so, has he been provided with quick transport?

#### † Shri RAMNATH DAS (Minister) replied:

29. (a)—It is not clear what the hon. Member means by motor offences. The traffic control is a statutory duty of the Police. As regards offences under the Motor Vehicles and Motor Vehicles Taxation Act and Rules made thereunder, Police takes up cases only on receipt of formal complains from the District Transport Officers.

(b)—As officers concerned in the administration of the Motor Vehicles Acts and the Rules, the District Transport Officers are required to go out on tour

to detect offences.

(c)-No.

Maulavi MD. UMARUDDIN: Is Government satisfied that in the matter of detection of cases there is co-operation between the Transport Department and the Police?

Shri RAMNATH DAS (Minister): Yes, Sir.

<sup>†</sup> In the absence of Shri Siddhinath Sarmah (Minister), Shri Ramnath Das (Minister) replied.

## The Assam Professions, Trades, Callings and Employments Taxation (Amendment) Bill, 1952

Mr. SPEAKER: Now the question hour is over. Shri Motiram Bora is Mr. SPEANEN. Took and Professions, Trades, Callings and Employments Taxation (Amendment) Bill, 1952 be taken into consideration.

Shri MOTIRAM BORA (Minister): Mr. Speaker, Sir, I beg to move that the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Bill, 1952 be taken into consideration. I would like to state before the House that by this measure it is intended to bring this taxation Act in line

with the other taxation Acts of the State.

with the other taxation Acts of the State.

This is rather a small measure. So far as the general principles, purpose and general structure of the principal Act is concerned, everything has been left untouched. We are not going to bring any far-reaching changes been left untouched. We are What this amending Bill proposes to do or changes of important nature. What this amending Bill proposes to do is to bring in some changes to remove certain administrative difficulties experienced by our officers. In the provisions of this Bill, there are certain things which are not clear. Some provisions are vague and that vagueness is required to be removed. There are certain provisions under which there is some possibility for evation of taxes, or escaping liability from assessment and is some possibility for evation of the some measures being vague it is difficult to put responsibility on our officers. some measures being vague it is difficulties experienced by our officers. In order to remove all these difficulties experienced by our officers this small measure has been brought forward. This Government also felt that this Act should be brought into line with other taxations Acts in the State. ld be brought into the West the indulgence of the House to have this Bill

taken into consideration.

m into consideration.

Mr. SPEAKER: Motion moved is that the Assam Professions, Trades, Mr. SPEARER. Market Mr. Speaker Mr. Speake (The Motion was put and adopted.)

## The Assam Sales Tax (Amendment) Bill, 1952

Shri MOTIRAM BORA Minister) Mr. Speaker, Sir I beg to move that the Assam Sales Tax (Amendment) Bill, 1952 be taken into consideration.

the Assam Sales Tax (Fanciscon International Producing this small measure, I had said before this House Sir, while introducing this House that this was a small measure which did not involve any fundamental principle, that this was a small measure of the remove certain administrative difficulties and it was brought forward in order to remove certain administrative difficulties. That being so, Sir I do not like to real and it was brought forward in order to remove certain administrative difficulties experienced by our officers. That being so, Sir, I do not like to make a long speech. I would request the indulgence of the House to have this Bill taken Mr. SPEAKER: Motion moved:

Mr. SPEARER. Wooden income and the Assam Sales Tax (Amendment) Bill, 1952 be taken into consideration."

Shri GAURI SANKAR BHATTACHARYYA: I beg to move as an amend-Shri GAURI SAMBATA (Amendment) Bill, 1952 be circulated for eliciting thereon by the 15th December, 1952.

I see smiling faces of some of the Members sitting opposite to us, and it is I see smiling laces of both had said the other day that we have a phobia only natural as one of them had said the other day that we have a phobia, a phobia Perhaps, they are thinking that this amending Rill is a phobia. only natural as one of them had said the other day that we have a phobia, a circulation phobia. Perhaps, they are thinking that this amending Bill which is sought to be circulated for eliciting public opinion is also the outcome of this phobia. You may think so, Sir, because we know that at times there are this phobia. You may think so, between things phobia. When we see something people who call even very reasonable things phobia. When we see something people was to take the entire people into people who call even very reasonable we want to take the entire people into our

confidence. We want to enrich ourselves by the experience and advice of the people and it is quite natural on our part to know the opinion of the entire people before we go to pass such a Bill. As the Hon'ble Minister introducing the Bill has just now said, the Bill before us is a very minor one in the sense that only minor changes of provisions of the original Act have been proposed. But if the Minister goes through his own files, he will see that from every nook and corner of this State there have come to the Government many memoranda and representations to the effect that the Assam Sales Tax Act should be drastically amended and if we carefully notice the trend that was visible in the Parliament when a Bill in this connection was passed there very recently, we shall see that to keep ourselves afoot with the general trend of the whole of India, drastic changes in the existing Act have become absolutely necessary. We know that it is only very recently that our Parliament has passed a Bill for the declaration and regulation of the sales and purchase tax and there we have seen that some things, very essential things, like books, slates, pencils, etc., have been exempted from the operation of the sales tax, that is to say, no State Government after this Bill comes to the Statute Book can tax these articles. If we go through our own original Act which was passed in 1947 and if we go through the schedule—original schedule—of exempted goods, we shall see that this Legislature itself had exempted many important things from the operation of the sales tax; for example, all sorts of medicine were exempted from sales tax, besides many other essential things like all forms of cereals, cotton cloth, books, periodicals, newspapers, etc. But subsequently, we have seen that Government simply by a notification have nullified the exemption of these vital things. I am also drawing the attention of the Hon'ble Minister to the implications of the Government notification issued in April, 1950 by which all the medicines except a few drugs for malaria and Kala-azar and only three types of vaccines have been subjected to sales tax. In the course of operation of this Act, we have actually seen that Government have received many representations about discrepancies and harassments that are brought on the trading and commercial community and we have seen that this Sales Tax Act has been hitting very hard all sections of our people. It is not doubt true that the consumers and purchasers are the most hard hit; because though this Act has been named and styled as a Sales Tax Act, it is in reality a Purchase Tax Act, as it is the purchasers who have been paying the tax almost entirely. Therefore we have seen that for the "fault" of purchasing something, having paid the price thereof, the purchasers have to pay a tax and that tax is being realised in an indirect way not telling them straight that it is a tax on the purchasers, but by giving it altogether a different name, viz., "Sales Tax." It is not only the purchasers who are suffering under this Act, but the business community also is sufferring a lot. Because at the time of assessment, without going into the records, without actually examining and finding out the effects, often times a summary assessment is made. There are instances of summary assessment having been made from 1948 on firms registered and opened in 1950. There have been representations to the Government on this matter also. I think, if the Hon'ble Minister would kindly go through his files, he will find the truth of it. Apart from that, there are some things which are doubly taxed, e.g., iodine. The ingredients with which iodine is prepared, are taxed and again when iodine comes out to the market as a finished product that iodine is also taxed. It has been stated in the Act that all cereals except those which are in sealed containers are to be exempted from taxation. But if we ask any hotel keeper if he has been exempted from sales tax on rice, he will say he has to pay the tax when he sells boiled rice. So we have seen that from sales tax nobody is exempted. Every section of the community has been very hard hit by this has a miderations hit by this Act. Then, at the time of levying of the tax certain considerations

are to be made by the Government. Our Minister in-charge of Excise was very pleased to say that day that primary consideration of this Government was the good of the people, demand of the people and not so much the consideration of money. Hence if that contention be true with regard to this taxation measure, ie., sales tax, I think Government ought to have followed that principle—the good of the people. On perusing the list of the goods that are said to be exempted, we shall see that the principle enunciated by the Excise Minister is being every day and every hour flouted by the Government. Two things I should like to bring for sharp consideration of the House. One is with regard to the health and the other with regard to the culture of our people. Every body will admit that the average standard of health and education of the citizens of the State is far from satisfactory. Most of our people, at least the major section of our people, do not even know how to use medicine. They are not in the habit of using allopathic and other effective drugs. There are many people in our country who believe that fever can be remedied by giving some Pujas to some deities; that when a woman suffers from some disease pertaining to her sex, it is the result of an attack of 'Bira', that is an evil spirit. Our masses are so much steeped in igorance, false belief and superstition that Our masses are so much steeped in Island, the aid of scientific medicines. If they often voluntarily refrain from taking the aid of scientific medicines. If the contention of our Excise Minister is true, if it is the desire of our Government to look to the health of our people, then the Government should encourage the use of scientific medicine by our people. How can Government do that? Is it by raising the price of good medicines? Government should arrange for supply of cheap but effective medicine to the people. But from the list of exempted articles, we see that only a few items are there which are from the operation of this sales tax, and they are anti-Malarial exempted drugs, Cinchona, Pelodrin and a few other items. If quinine mixture is to be drugs, then sales tax has to be paid; if sugar-coated quinine is sales sold, purchased, one is to be taxed. Now, who takes sugar-coated quinine invariably the small children who do not know the value of medicine and do not like bitter pills. By taking sugar quoted quinine pills, Government is attacking the health of our children.

Mr. SPEAKER: Are you discussing the whole matter or the Motion for

circulation? Shri GAURISANKAR BHATTACHARYYA: The Motion for circulation. What I mean to say is that in respect of such vital matters which affect the health of the people, I am afraid, the Government in a hurry has failed to go through the files that are at their disposal. Because I know from definite information that from Dibrugarh to Dhubri, from Tezpur to Karimganj, the people of the entire State have sent representations to the Government urging upon them to amend the Sales Tax Act in a comprehensive manner so as to save the people amend the Sales to save the people from certain specific difficulties, and these specific difficulties are in respect of imposition of sales tax on such essential goods as medicines, books, periodicals, imposition of safes tax, etc., etc. These should be exempted from the sales tax, slates and slate-pencils, etc., of the same article at various points. There should be no taxation of the same article at various points. There should There should be no arbitrary assessment and the should be no arbitrary assessment and the should be no arbitrary assessment and the should be not arbitrary assessment as a second as a should be not be no arbitrary assessment of the other hand, the luxury goods should be taxed rigouse by the people. On the other hand, the luxury goods should be taxed rigouse by the people. Our people no doubt appreciate the financial difficulties of the Government. They fully understand that a Government cannot run without funds. Therefore, they contend that if the luxury goods are taxed and if they are not Therefore, they contend that they are not allowed to evade a portion of the tax, they will not mind. If Government do tighten up taxis Covernment. But what do we see? We see that the would bless this Government. But what do we see? We see that the Government Government are bent are be would bless this Government.

ment is not responsive to the popular feelings. They are bent upon taxing the ment is not responsive to the period taxing the essential goods more and more, tax on which the people do not want. Taxes 990

have been imposed on those things for which the people are in dire necessity. I know, Sir, some motor cars have been purchased from a company, the name of which I do not like to mention, here in Shillong. They bought some motor cars from a French Company and it was said that as these motor cars were purchased from outside this State, they were not to pay the sales tax here, and sales tax was not paid. The payment was made through a bank and therefore sale was shown as taking place outside this State and these motor cars were not taxed. As early as the last Session of the Assembly, I had pointed out that a particular department of the Government purchased a Land-Rover for which sales tax was not paid......

Mr. SPEAKER: Is it by the Assam Government?

Shri GAURISANKAR BHATTACHARYYA: By a particular department of the Government, Sir. So far as the motor cars were concerned, the motor cars were brought here in Assam for which the Government did not receive sales tax as payment was made through the Bank, and, therefore, it does not come within the scope of the Sales Tax Act which is confined only to our State. So if things are purchased and payments are made through the Bank, the question of sales tax does not come. I know that though the said cars were sent from Calcutta, the Bengal Government does not tax such things as the delivery was made in Assam. So far as our State is concerned, it could not realise the tax as the price of the cars was paid through some Bank. Let us now see the other side of the picture. When our poor hotel-keeper sells a plate of boiled rice, he is to pay sales tax to the Government. As a result of that, poor and middle class people are to pay more for their morsel of food. It is exactly such people who take their meals in hotels or restaurants, but they have to pay sales tax. How ridiculous some provisions of the Sales Tax Act are can be seen from another instance that a piece of bread if sold untoasted is not taxed, but if it is toasted then it is taxed. A piece of bread and butter without baking is free from taxation, but if it is put near fire and baked, then it comes under the operation of the Sales Tax Act. Examined from the peoples' point of view what is the worth of this amending Bill? There are certain provisions in the original Act which should be removed, and, therefore, I appreciate and welcome the idea of an amending Bill to the existing Act. Government have done well in thinking that amendments to the existing Act are necessary. But I am sorry to see that the Government have by passed the main issue. The point is, while the people are clamouring for relief measures Government is bringing more stringent measures......

Mr. SPEAKER: What is the opinion of the other provinces?

Shri GAURISANKAR BHATTACHARYYA: I am coming to that, Sir. Not only shall I speak about the other provinces, but about the United Kingdom—the metropolitan country of the British Commonwealth as well. There has been public agitation. So, Government say that they have come with an amending Bill. So, Government says, "Remain peaceful and don't agitate! Government is aware of your difficulties and troubles!" Thereby they want to pacify and lull the people. They want to give to the people mineral oil in the name of pure Ghee. While the hungry people are demanding bread, Government through the present Bill is offering them a slab of stone! That is the thing which is now coming in this Bill. I think, Government will try to understand the implications of my contention when I said that rice is being taxed. Here I am reading the relevant portions of a certified copy of the orders passed by the Assistant Commissioner of Taxes, Assam, on the appeal petition of Messrs. R.K. Mess.

"This is an appeal against the assessment order passed on 3rd October 1951 by the Superintendent of Taxes, Shillong, for the assessment period ending on 30th September 1950. The only point pressed was about the taxability of 'cooked food' on the sales of which the appellant has been made liable to pay sales tax Exemptions from the levy of sales tax on cooked food was claimed on the grounds that all its ingredients are exempt. Under sub-section (1) of Section 7 of the Assam Sales Tax Act, 1947, the goods specified in Schedule III attached to the said Act are exempt from levy of sales tax But nowhere in the said Schedule 'cooked food' is to be found. As to the contention that cooked food is exempt as all its ingredients are exempt, I could not agree with the appellant . inas much as, in my opinion, exemptions are to be restricted to those specially made so and not extended. Because the ingredients of certain goods are exempt, the goods itself cannot be taken as exempt. Cotton yarn is exempt under item 8 of the Schedule but cotton cloths made out of such yarn are not all exempt ....." The passage speaks for itself. It shows the hollowness and crudeness of the Sales Tax Act. I think, the Government have also received a memorandum from the Indian Pharmaceutical Association, Assam Branch. I don't like to go into the details of that memorandum. They have given their special views, their expert opinion on the subject, and they have shown it very clearly that as a result of the present Sales Tax Act, the health of the people, particularly the poor section of our people have been badly affected. It should be the care and special duty of the Government to improve the health and vitality of the people. and, therefore, medicines ought to be exempted from the sales tax. It can further be said that when the Act was originally passed in 1947, this item was there in the Exemption List. By taxing medicines, Government have really done a very unpopular act, and, therefore, Government ought to have exempted all medicines from the operation of the sales tax. Again, Sir, our State is educationally very backward. The percentage of literacy is far from satisfactory.

## Shri MOTI RAM BORA (Minister): Our State stands second in India.

Shri GAURISANKAR BHATTACHARYYA: But India itself is educationally very backward and our Finance Minister's proud assertion is nothing short of "এৰভোগি ক্ৰমায়তে।" Sir, there should be a uniform policy with regard to taxes throughout India. The Bill that has been passed by our Parliament and which I have just referred, has exempted all books, periodicals and exercise books from the sales tax. But why our Government is not following the policy that is enunciated by the Indian Parliament? It is not a matter of pride that our State stands second in the matter of literacy when that literacy is only about 12 per cent., It is in this connection, Sir, that I quoted the Sanskrit saying " agreefy ক্রমায়তে." If an এবও (i. e. linseed plant) standing in a tree-less region says, "I am the biggest and tallest tree in my surroundings"—that may be true so far as its surroundings are concerned; but if we take a wider view, we shall simply laugh at that folly. I do not think that the Government would be selfsatisfied like an 449. Therefore, I say, we should follow the steps of the Indian Parliament. This was very recent too. I do not know why it just escaped the memory of the drafts men of our Bill here, and why you are in such a great hurry to come with this amending Bill. You could have waited till the next Budget session and then come out with a comprehensive and well thoughtout amendment. There was no need of such a hurry for such a sham amending Bill. If Government was not prepared in all aspects of the question in order to bring out a really good and effective Bill, then let them wait for three or four months and bring out a good piece of legislation instead of bringing this scrap of paper which is very dangerous in its effect. It is something like a counterfeit currency note. Not only that a counterfeit currency note has no real value, it is unsafe too, and if any person is found with it in his possession, he will go to jail. As I said, the amending Bill is not only valueless, it has got adverse effects. This amending Bill is not a currency note, but it is a counterfeit of a currency note. It is a sham, it is a hypocricy. I say, it is a hypocricy because by it the people are not really served, but they are sought to be duped. Therefore, Sir, this Bill should not be taken into consideration by this House, but it should go to the people for their opinion. Our Friends on the other side need not come with their mischievious smiles whenever we speak of circulation of the Bill, nor should they say that there is a phobia in us, because it is the strength of the people which sustains us all. I think, my Friends on the other side remember that Mr. Churchill at one time spoke of Mahatma Gandhi as a 'half-naked Fakir', but to day that very 'half-naked Fakir' had to be respected by this Churchill himself. So, my Friends should not sneer at the people and charge us with having a phobia whenever we speak for circulation of the Bill for eliciting opinion of the people. This reminds me of that Greek hero Anteus, who whenever he got exhausted in battle, regained his strength from mother earth and all who came to fight with him got defeated because as soon as he got tired he drew his strength from the breast of his mother Earth. So also the Government like Anteus should get strength from the breast of its mother, the people.

Another important matter is that we should always be responsive to the demands and aspirations of the people. If a Government becomes cut off from the aspirations and demands of its people, that Government is liable to fall even like Anteus who having fallen in the grip of Hercules and being deprived from sucking the breast of his mother Earth, was squeezed to death. So, this Government should be careful. If the Government be not responsive to the people, if the Government ceases to get all its strength from the breast of its mother—the people—the Government will die. So, it is not a matter to be laughed at. It is a matter of life, a matter of duty. Therefore, Sir, I think Government also will see its way to agree with us that the real assessment of the policy with regard to this question is to have the views of the people. If Government refuses to listen to the voice of the people, to receive their views, then this Government will

not be sustained by the people.

Then, another matter, Sir. What does this Bill specifically want? It seeks to give some additional powers directly or indirectly to some officers. Let us see how these officers have been behaving up till now in connection with this Act—the Sales Tax Act. I have already mentioned one case—Government papers in that connection are with me—where a shop which was started in 1950, and was also registered in 1950, was assessed for sales tax from 1948. There is another case where a shopkeeper was charged for an amount of Rs. 328-11-6 but when an appeal was preferred, this amount had to be cut down to Rs. 58-10-0. This shows that when that original assessment was made, it was made quite arbitrarily.

Shri MOTIRAM BORA (Minister): Who passed the order on the appeal?

Shri GAURISANKAR BHATTACHARYYA: The original assessment was made by the Superintendent of Taxes, Shillong and this was modified on appeal by the Commissioner of Taxes. I have got all these papers with me and I can show them to the Minister if he so wants.

Then there is another firm which was served with notice after notice, one after another, alleging non-payment of the sales tax. But as a matter of fact they had already paid the tax and they had the Chalan with them all the time. It was quite a long time after the said firm had produced the Chalan and had

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repeatedly gone to the Sales Tax Office that the firm was let off. Till then the firm was being harassed not once, but several times for alleged non-payment of tax which in fact it had already paid. With regard to this also, I have got the relevant papers with me.

So, instead of taking any more time of the House on this point, I should like to refer to another memorandum which I have received from some merchants in Silchar. I think Government have also received this memorandum as it is stated here that only a copy was sent to me. Therein the merchant community of Silchar have given certain very important and specific suggestions to Government as to how this Sales Tax Act should be amended both in the interest ef our revenue and in the interest of the people in general. As I said, I think that the Government have received this memorandum. If not, I shall be glad to supply them with a copy. If these suggestions are seriously taken into consideration, I hope Government will be able to amend this Act in a really helpful manner.

I had just a little while ago promised that I would speak something on how the sales tax is being imposed in other States. In this connection I should like to say that in some of the States, for example, in Madras many more medicines than ours are exempted from sales tax. In Bengal, the rules for the assessment procedure are much more lenient and reasonable than what they are in our State. This was done on the recommendation of no less a person than Shri N. R. Sirkar who had said that this should be done because the majority of the traders are negligent in giving accounts as they do not know how to do them. In the United Kingdom also there is such a tax; but as they are honest people, they call a spade a spade. They do not call it "sales tax". They call it "purchase tax" and in their Act there is provision for exempting medicinal and surgical appliances including artificial limbs, surgical boots, surgical bandages, operating tables and all goods used in surgery. Over and above the ordinary medicinal drugs, it is understood, they exempt also costly medicines including patent and proprietary medicines from the purchase tax. What is done in the United Kingdom.......

Mr. SPEAKER: Wherefrom the Member has got this information?

Shri GAURISANKAR BHATTACHARYYA: I am quoting from a journal named "Indian and Eastern Chemist". I think, the Minister knows that this is a Government recognised journal.

I think, the view of our intelligentia, that is to say, the authors of books. book sellers, publishers, etc., are known by the Government, because here I have got a copy of a telegram said to have been sent by their association to the Finance Minister wherein the association has requested the Government to exempt all books from the operation of the Sales Tax Act. More particularly I should like to request the Government to go very carefully through the list of exemptions that has been recently passed by our Parliament. In the Act passed by our Parliament cereals and pulses in all forms including bread, flour, atta, moida, sujee and barn excepting those packed in sealed containers are exempted. Fresh and dried fruits, milk and milk-products, meat, fish, egg, etc., are exempted. Then again, all cloth, woven on handlooms and course and medium cotton cloth made in mills or woven on power looms are exempted. Also books, exercise books, periodicals, journals, etc., are exempted. Slate, slate pencils Even these do not exhaust the list. exmpted. our Government ought to have gone at least to the level of the Act, passed by our Parliament. If all these criticisms and suggestions are carefully gone through, I think, the Government will find that the Bill which has been placed before this House falls far short of the expectation of our people. There is already an apprehension that the people are going to be taxed all the more and thus be harassed by the proposed measure.

Not only the consumers, but the producers, traders, businessmen and in a word all sections of the community will be put to immense trouble if this present Bill be passed. Therefore, Sir, I should like to request the House, particularly the Treasury Benches, to see their way not to rush through the proposed Bill, but to send it for circulation to get the opinion of the people, and after ascertaining the opinion of the people by the 15th of December 1952 they should come with a comprehensive and popular Bill which can be acclaimed by the people. Government should particularly see that in drafting the Bill, rather I should like to say in redrafting the Bill, only luxury goods be heavily taxed and all the necessary articles are exempted. In addition to the exemption list that is already there, other essential goods like books, periodicals, paper, medicines, cotton cloth, exercise books, etc. should be exempted from sales tax. Government should also see that the business community is not harassed by arbitrary assessment. I think such a Bill will be welcome.

I therefore request the mover of the Bill to agree to my amendment that this Bill be not rushed through in this Session of the Assembly, but this be circulated for eliciting public opinion thereon by 15th December, 1952 and after receiving the opinion, let the Government come with a more comprehensive and salutary Bill so that the people of the entire State may welcome the measure.

Mr. SPEAKER: Amendment moved is that the Assam Sales Tax (Amendment) Bill, 1952 be circulated for eliciting public opinion thereon by the 15th December, 1952.

In this connection I should like to draw the attention of the Members to Rules and 69 of the Assembly Rules which read as—

- "68. After a motion has been agreed to by the Assembly that a Bill be taken into consideration, any member may propose an amendment of the Bill.
- 69. (1) If notice of a proposed amendment has not been sent to the Secretary three clear days before the meeting of the Assembly at which the Bill is to be considered, any member may object to the moving of the amendment, and such objection shall prevail, unless the Speaker, in his discretion, allows the amendment to be moved.
- (2) The Secretary shall, if time permits, cause every notice of a proposed amendment to be printed, and a copy shall be made available for the use of each member."

Some difficulties are felt for not observing these Rules thoroughly in the case of moving amendments to Bills and for that some allowance had to be made by the previous Speakers. We should realise the difficulties of the office as well as of the other side in the Treasury Benches. If the amendment are sent at the last hour some difficulties are always felt. Therefore I should like to draw the attention of the Members henceforward to Rules 68 and 69 and also the convenience of the other Members of the House. I trust the procedure will be followed henceforward. I think we can allow up to 5 P.M. tomorrow......

Shri HARESWAR GOSWAMI: My submission is that, Sir, the amendment to a motion for taking the Bill into consideration comes under Rule 61(1) and 61(2) and not under Rule 68 because Rule 68 says, 'After a motion has been agreed to by the Assembly that a Bill be taken into consideration......'

Mr. SPEAKER: You are right in your own way and I am right in my own way (Laughter).

Shri RANENDRA MOHAN DAS: Sir, until and unless the Bill is introduced, how can we send the amendments? We find introduction and consideration of a Bill to come in the same day.

Mr. SPEAKER: In future, we shall see if the hon. Members could be placed in a more convenient situation. I trust the Treasury Bench will see that things are put in such a way that the hon. Members are not put into any difficulties, and these objections are not heard again.

Mr. Speaker, Sir, my Friend, Maulavi MUHAMMAD UMARUDDIN: Mr. Bhattacharyya, has dealt at great length with the various aspects of the Sales Tax Act. He is of the opinion that the amending Bill sought to be introduced, although it apparently seems to be very simple, is a very important one and of a far-reaching character. The other day, in connection with the Agricultural Income-Tax (Amendment) Bill, I observed that we must be very careful in making amendments to all Taxation Acts. The Taxation Acts are very powerful instruments in the hands of the Government. When a certain Government, due to maladministration of the finances of the State, falls into heavy arrears and cannot find its way to carry on the administration or to implement certain projects of a nation building character, then they come up with various taxation measures to fill their dwindling coffers. We in this August House, who are responsible to the people, must see that the interests of the people, whom we represent here, are not unnecessarily sacrificed. It is, therefore, the people, Sir, who must have the last say in the matter. If the people want to make sacrifice in the shape of taxation for having certain amenities and social services, in that case the measures can be justified. That is why, Sir, whatever might be the intention of the amendments, if they give increased powers to the Government for administration of the Taxation Acts to the detriment of the interests of the people, we must resist such a move, Sir. We have got to be very slow and examine every such measure very carefully, even if it appears small. Sir, here I shall confine myself to one aspect of the Bill, that is the deletion of section 51 of the principal Act. Sir, section 51 of the principal Act runs as follows—"If any question arises (otherwise than in a proceeding before a Court) whether or not for the purposes of this Act—(a) any person or firm or any branch or department of any firm is a dealer, or (b) any transaction is a sale or contract, etc. etc." In other words, these were the provisions under which the Commissioner could determine such questions without sending parties to the Law Court. Sir, in this connection, it will not be out of place to mention one example, which I personally know. When the Sales Tax Act came into force, a large number of timber merchants were notified for assessment. This was in my district. The question arose whether the supply of sleepers made to Government by the merchants in pursuance of contracts, which took place before the Sales Tax Act came into force, was liable to assessment of the Sales Tax or not, under Section 3 of the Act. Sir, this question came up and the parties concerned thought, and reasonably they did so, that since the transaction took place before the Sales Tax Act came into force they were liable to exemption. Under Section 51 of the Act, a reference was

made to the Commissioner of Sales Tax. The decision of the Commissioner would have saved the Government and the parties also from a lot of trouble and expenses. But instead of a decision coming from the Commissioner of Sales Tax, the parties were subjected to assessment and were thus forced to take the case to the High Court. The parties concerned had to spend a considerable amount of money thereby, but had the issue been decided by the Commissioner of Sales Tax, the parties could have been saved from a considerable expenditure. But unfortunately, the use of this particular provision was not made by the Commissioner. Sir, in the Statement of Objects and Reasons it is stated "..... in view of sections 30, 31 and 33 there is no necessity of any powers for the Commissioner of Taxes for determining certain questions as in section 51". Why not, Sir? This provision, if properly used, would have simplified matters and could have saved the parties concerned and the Government as well from a lot of trouble and work as I have mentioned above. This could have also enabled quick disposal of various matters in connection with the administration of the Sales Tax Act, particularly with reference to the questions as to whether certain goods are taxable or not, whether certain transactions may come under taxation or not and so on and so forth. These are important issues which require prompt decision, but why this particular power has been taken away from the Commissioner of Sales Tax, we cannot understand, Sir. No cogent reasons have been furnished by the Minister-in-charge as to why this important section is sought to be deleted. That is the reason, Sir, why some of the amendments are not at all acceptable to us, and therefore, Sir, it is the people who should decide whether the deletion of the portion of the Act should be accepted and a provision for cheap relief taken away. The circulation of the Bill would place these important issues before the public. People must have a say in these matters of vital importance and that is why, I support the amendment moved for circulating the Bill for eliciting public opinion.

With these words, I support the amendment.

Maulavi MUKHTAR ALI: Mr. Speaker, Sir, I had many things to say,

but I am happy that Mr. Bhatacharyya has spoken out almost everything.

Mr. Speaker, Sir, I have something more to say, that is to characterise that this amending Bill and the original Act which is operating are most pernicious in nature than the Zizia tax. (Laughter). Our people are much vexed with this Zizia in the name of Sales lax. There is no denying the fact that our State should realise money, but money should be realised from other sources. This sales tax may be levied on luxuries only—essential articles and neccessaries of life must be exempted. We do not grudge if sales tax is levied on luxury goods and that would not affect our poor people-the general mass.

I am sure, Sir, that if this Bill is sent to the public for their opinion, they will wholeheartedly support the move taken by Mr. Bhattacharyya. So, I hope in the present stage of this Bill, it should be sent for eliciting public opinion in order to ascertain the articles which should be exempted from sales tax in order

to relieve the masses.

With these few words, I support the amendment moved by my Freind, Mr. Bhattacharyya.

Shri MOTIRAM BORA (Minister): Mr. Speaker, Sir, I am sorry, I cannot accept the amendment moved by Mr. Bhattacharyya, as I see that no useful purpose would be served by circulating this small piece of legislation for eliciting public opinion. I have already stated that this is a very minor measure. By this I want only certain minor changes to be introduced into the principal Act. I have already said why I want these changes. In the course of administration of this measure certain inconveniences have been experienced by our officers. They experienced certain difficulities. To remove those inconveniences and

difficulities, this small measure was introduced by me. This is purely an administrative measure. This amending Bill has not been introduced with a view to make comprehensive changes in the original Act. I have not introduced this Bill to change the principles of the original Sales Tax Act. This is a small measure seeking to remove certain administrative inconveniences.

Now, Sir, I want only some minor changes in the principal Act. What are the minor changes? Fistly, I want to fall in line with other principal States regarding definition of the word 'Year'. Most of the principal States of India begin with the financial year and in order to fall in line with those States I have brought this minor change in the word 'Year'. There will also be some administrative convenience, if we adopt the financial year.

The second amendment that I have proposed is that in course of administration of this measure it has been noticed that there are some possibilities for some people to evade or escape liability of assessment and in order that a dealer may not evade or escape from assessment, an attempt has been made by this amendment to put a stop to it.

Thirdly, I want to give some power to the Commissioner of Taxes. What are these powers that I want to give ? My Friend, Mr. Bhattacharyya, does not want any more powers to be given to our taxation officers, because sometime they are misusing or abusing powers, but, at the same time, he read out a judgment given by the Assistant Commissioner of Sales Tax and he applauded the judgment. By this amendment, I do not want to give more powers to the Assistant Commissioner, but I want to give some powers to the highest officer of the Department, i.e., the Commissioners of Taxes, so that in exercising these powers he can prevent abuse in the operation of the Act. I am not only giving him powers, but I am taking away some powers from him. That shows that particular powers which are not needed to be given to him should be taken away. The Commissioner by this present amending Bill is going to be deprived of some powers by virtue of which he could give some interpretation on points of law. Because it has been found that there is ample provision in the Act to give such interpretation by the High Court. When there is the highest legal authority to give interpretations, it is not considered necessary to allow such powers with the Commissioner. That power is proposed to be taken away and this clearly shows that our officers are not given powers by Government which are not necessary. The very fact that we want to give some powers to our Commissioner and at the same time we want to take away some powers from him proves beyond any shadow of doubt how scrupulous, the Government is with respect to conferment of powers on officers.

Now, Sir, my Friend, Mr. Bhattacharyya, said that in this State of ours lots of articles are being taxed.

He said that in the hotels rice had been subjected to sales tax. He therefore characterised the measure as unwise and unwarranted. Sir, there may be differences of opinion on this issue. What my Friend, Mr. Bhattacharyya, considers unwise and unwarranted may, however, be considered by others as proper. After all if the turn over of a hotel is over Rs.10,000 it is a good business and there should be some tax on him. But, Sir, what useful purpose would be served by circulating this measure for eliciting public opinion? Can Mr. Bhattacharyya achieve the object he has in view by circulating this Bill? Certainly not. If Mr. Bhattacharyya wants that certain articles of daily need of our people should be exempted from the tax that can easily be done not by circulation or by bringing

another comprehensive measure but simply by changing the notification or issuing a different notification. Suppose Mr. Bhattacharyya wants that medicines should be exempted or the articles sold in a hotel should be exempted, Government have ample powers to do so by issuing a new notification. For the information of the hon. Members of this House I can state here that only two weeks ago I had myself exempted some articles, viz, slate, slate pencil and exercise books from the operation of sales tax. This was done not by changing the law or by circulation, but simply by a change of the notification. Therefore, Sir, if the thing is looked at from that point of view the House will be convinced that there is absolutely no necessity for circulating a measure like this.

Then, Sir, the hon. Members are aware that Mr. Bhattacharyya has tabled a resolution for exempting certain articles of daily need from the operation of the sales tax and that resolution has been admitted by you. It will come up for discussion in this House in course of the next few days. Then the entire matter can be thrashed out on the floor of this House. Not only that, Sir, even if Mr. Bhattacharyya feels that there is need for a more comprehensive legislation, he can himself bring forward a Bill. Government will examine his Bill on its merits. If he can convince the House about the necessity for his Bill, we will simply welcome it. So, Sir, from whatever aspect this matter is looked into I feel there is absolutely no necessity for circuling this Bill. What public opinion can we expect on this purely administrative measure?

Incidentally, my Friend, Mr. Bhattacharyya, referred to a certain motor car deal in the State of Assam. He said that a certain person purchased some motor cars from France and that was not subjected to tax. This is a news to me. I shall be glad to enquire into the matter thoroughly if my Friends give me some more details. He also said that some department of ours purchased a Land Rover and that department also did not pay sales tax. This is also a news to me. I do not know how can that department escape from payment. If he gives me some more information on this score I shall certainly enquire into the matter. Sir, my Friend, Mr. Umaruddin, does not like that Government should take away the absolute power of interpretation that was given to the Commissioner. the Opposition seem to be speaking in different voices. My Friend, Mr. Bhatta-charyya, does not want more powers to be given to our officers, but when I am proposing to take away the absolute power given to the Commissioner regarding interpretation. interpretation, my Friend, Mr. Umaruddin, does not like it; I have therefore been unable to understand the point of view of the Opposition who seem to speak in different voices. But from whatever point of view this matter is looked into, I find no necessity to circulate this Bill. I hope, Sir, after hearing my observations my hon. Friend, Mr. Bhattacharyya, will in a sportsmanlike manner see his way to withdraw his amendment. I also command my Motion for the acceptance of the House.

Mr. SPEAKER: Will the hon. Member withdraw his Motion?

## Shri GAURISANKAR BHATTACHARYYA: No, Sir.

Mr. SPEAKER: The question is that the Assam Sales Tax (Amendment) Bill, 1952, be circulated for eliciting public opinion thereon by the 15th December 1952.

(The Motion was negatived.)

Mr. SPEAKER: The question is that the Assam Sales Tax (Amendment) Bill, 1952, be taken into consideration.

#### The Assembly divided:—

#### Ayes

1. Shri Bishnu Ram Medhi

2. Shri Motiram Bora

3. Rev. J. J. M. Nichols-Roy.

4. Shri Rupnath Brahma.

5. Maulavi Abdul Matlib Mazumdar.

6. Shri Ram Nath Das.

7. Shri Omeo Kumar Das.

8. Shri Baidyanath Mookerjee.

9. Pu R. Dengthuama.

10. Pu Lalbuaia.

Pu Ch. Saprawnga.
 Maulavi Mahmud Ali.

13. Shri Ram Prosad Chubey.

14. Shri Raghunandan Dhubi.

15. Shri Raichand Nath.

16. Shri Nanda Kishore Sinha.

17. Shri Kistobin Rymbai. 18. Mr. Joybhadra Hagjer

Shri Nihang Rongpher.
 Shri Khorsing Terang.

21. Mr. Emerson Momin.

22. Mr. Emonsing Sangma.

23. Mr. Aaran Sangma.

24. Maulavi Kobad Hussain Ahmed.

Shri Santosh Kumar Barua.
 Shri Jatindra Narayan Das.

27. Swami Krishnananda Brahmachari.

28. Shri Hareswar Das.

29. Shri Khagendranath Nath.

30. Shri Hakim Chandra Rabha.

31. Shri Baikuntha Nath Das.

32. Shri Sriman Profulla Chandra Goswami. 33. Shri Prabhat Chandra Goswami.

34. Shri Dharanidhar Basumatari.

35. Shri Mohendra Nath Deka.

36. Shri Radhika Ram Das.

37. Shri Purandar Sarma.

38. Shri Sasadhar Ghose.

39. Shri Davidson Bhabora.

40. Shri Biswadev Sarma.

41. Shri Kamala Prasad Agarwalla. 42. Shri Gahan Chandra Goswami.

43. Shri Baliram Das.

44. Shri Pratap Chandra Sarma.

45. Shri Mahendra Hazarika.

46. Shri Bimala Kanta Bora.

47. Mrs. Usha Barthakur. 48. Shri Lila Kanta Bora.

49. Mohammed Idris.

50. Shri Rajendranath Barua.

51. Shri Chanoo Kheria.

52. Shri Mal Chandra Pegu.53. Shri Debeswar Rajkhowa.

53. Shri Debeswar Rajkhowa. 54. Shri Harinarayan Baruah.

55. Shri Girindranath Gogoi.

56. Shri Ananda Chandra Bezbarua

57. Shri Purnananda Chetia. 58. Shri Sarveswar Baruwa.

59. Shri Hem Chandra Hazarika.

60. Shri Karka Chandra Doley.

61. Maulavi Faiznur Ali.

62. Shri Indreswar Khaund.

63. Shri Jadunath Bhuyan.64. Shri Manik Chandra Das.

65. Shri Jogakanta Barua.

66. Shri Jadab Chandra Khakhlari.

#### Noes

1. Shri Ranendra Mohon Das.

2. Maulavi Mehrab Ali Laskar.

3. Mr. A. S. Khongphai. 4. Mr. Maham Singh.

Mr. Maham Singh.
 Maulavi Md. Sahadatali Mandal.

6. Raja Ajit Narayan Dev of Sidli.

7. Maulavi Md. Umaruddin.

8. Maulavi Md. Pahar Khan.

9. Maulavi Mukhtar Ali.

Dr. Homeswar Deb Choudhury.
 Shri Radha Charan Chaudhury.

12. Shri Hareswar Goswami.

13. Shri Gaurisankar Bhattacharyya.

14. Shri Sarju Prasad Singh.

in. 15. Shri Ghana Kanta Gogoi.

(The Motion was adopted.)

Mr. SPEAKER: The second and third readings of (1) The Assam Professions, Trades, Callings and Employments Taxation (Amendment) Bill, 1952 and (2) The Assam Sales Tax (Amendment) Bill, 1952 will be taken up on the 18th September, 1952. As three clear days' notice is required for amendments, I may inform the House that the last date for receipt of Amendments for these two Bills will fall on the 13th September, 1952 and amendments, if any, will be received by Office till 5 p. m. on that day.

## stored asbusyed in Adjournment A dilustral habit walnut

The Assembly was then adjourned till 10 A. M. on Saturday, the 13th September, 1952.

SHILLONG:

The 4th December 1952.

R. N. BARUA, Secretary, Legislative Assembly, Assam.

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