

# THE BIHAR LEGISLATIVE ASSEMBLY.

*Tuesday, the 11th March, 1947.*

**Proceedings of the Legislative Assembly assembled under the provisions of the Government of India Act, 1935.**

The Assembly met in the Assembly Chamber at Patna on Tuesday, the 11th March, 1947, at 11-30 A.M., the Hon'ble Mr. Vindhyeswari Prasad Varma, in the Chair.

**Replies to questions remaining unanswered during the last session of the Legislative Assembly.**

**The Hon'ble Mr. SRI KRISHNA SINHA :** Sir, in accordance with rule 65 of the Assembly Rules I lay on the table answers to 29 questions which are so far ready out of the 129 still remaining unanswered from the first session of the Assembly. The remaining answers will be made available to the hon'ble members soon in the current session.

## ACQUISITION OF LAND IN MAUZA OHIRKUNDA.

**243. Mr. PURUSHOTTAM CHOUHAN :** Will the Hon'ble Minister in charge of Revenue Department be pleased to state—

(a) if it is a fact that several plots of lands in mauza Ohirkunda, district Manbhum belonging to Babu Ram Richpal Agrawala have been acquired by the Additional Deputy Commissioner, Dhanbad, by notice, dated the 25th January 1945;

(b) if the answer to clause (a) be in the affirmative, if any compensation has been paid to the said Babu Ram Richpal Agarwala; if not, why?

**The Hon'ble Mr. KRISHNA BALLABH SAHAY :** The answer to both clauses (a) and (b) of the question is in the affirmative.

## RAID IN BIHTA AND ITS NEIGHBOURING VILLAGES ON THE 19TH AUGUST, 1942, UNDER MR. OREED.

**244. Dr. PURNA CHANDRA MITRA :** Will the Hon'ble Prime Minister be pleased to state—

(a) the names of officers who were deputed with Mr. Oreed for a big military raid in Bihta and its neighbouring villages on the 19th August, 1942, for recovering the so-called stolen goods of the Bihta supply train loot case and also the number of people shot and injured by the said party;

The motion was adopted.

Clauses 5, 6, 7 and 8 were added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clause 9 do stand part of the Bill.

The motion was adopted.

Clause 9 was added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clause 1 do stand part of the Bill.

The motion was adopted.

Clause 1 was added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That the title and the preamble be added to the Bill.

The motion was adopted.

The title and the preamble were added to the Bill.

**The Hon'ble Mr. RAM CHARITRA SINHA :** Sir, I move :

That the Bihar Electricity (Control and Surchage) Bill, 1947, be passed.

**The Hon'ble the SPEAKER :** The question is :

That the Bihar Electricity (Control and Surchage) Bill, 1947, be passed.

The motion was adopted.

#### THE DINAR SALES-TAX BILL, 1947 (BILL NO. 1 OF 1947).

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** Sir, I beg to move :

That the Bihar Sales-Tax Bill, 1947, as reported by the Select Committee, be taken into consideration.

I do not propose to go into the details of the Bill afresh as it has come out of Select Committee where we have very exhaustively examined its provisions and have made an unanimous report. I, therefore, do not propose to make any further comments on the provisions of this Bill. I move that the Bill be taken into consideration.

**The Hon'ble the SPEAKER :** The question is :

That the Bihar Sales-Tax Bill, 1947, as reported by the Select Committee, be taken into consideration.

The motion was adopted.

**The Hon'ble the SPEAKER :** Now, I will take up the Bill, clause by clause, leaving out the title, the preamble and clause 1 as usual.

The question is :

That clause 2, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clause 2 was added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clauses 3, 4 and 5, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clauses 3, 4 and 5 were added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clause 6 do stand part of the Bill.

**Rai Bahadur SYAMNANDAN SAHAYA :** May I have your permission to move my amendment ?

**The Hon'ble the SPEAKER :** The same amendment stands in the name of another member also.

**Rai Bahadur SYAMNANDAN SAHAYA :** Yes. The hon'ble member is not here and so, in his absence, the responsibility falls on me to move the amendment. Sir, I move :

That the existing clause 6 be re-numbered as sub-clause (1) and thereafter the following sub-clause be added, namely :—

"(2) Subject to such restrictions and conditions as may be prescribed the sale of bullion and specie, of cotton, cotton yarn and cloth-woven on handloom shall be exempt from taxation under this Section."

I still believe, Sir, that I shall not have to make a long speech to persuade the Hon'ble the Finance Minister to accept the proposal which I have made through this amendment. That the sale-tax is a progressively increasing tax and the fund secured is to be utilised for the nation-building departments is obvious and it was, therefore, that when the Hon'ble Minister for Finance made his motion for consideration of the Bill the House accepted it without any objection. But the Hon'ble Finance Minister will agree that it is exceedingly necessary for him to place certain articles of sale in this province in line with conditions of taxation obtaining in other provinces of this country and he will further agree that there are some special considerations which must necessarily attend to such commodities of sale as required assistance for development and propagation. It will be seen, Sir, that my amendment deals with two classes of materials—the first part of the amendment deals with bullion and specie and the latter part deals with cotton yarn and cloth-woven on handloom. Perhaps the Hon'ble Minister is aware that both silver and gold are exempt from taxation in the provinces of Madras, Punjab, Bengal and even the United Provinces of Agra and Oudh. In the Madras Act and the Punjab Act the exemption is statutory, i. e., that the provision for exemption finds place

in the Act itself. In Bengal the exemption has been made under the powers vested in the Government for exempting certain articles and in the United Provinces silver and gold are exempt even from the control tax. It will be quite clear to everybody that if gold and silver are to be bought in the United Provinces and Bengal at a price lower than what it can be bought here the trade will naturally divert its course to the sister provinces and leave this province alone. I have no doubt that the Hon'ble Minister for Finance could not have such a thing in view and he would, I am sure, not like the diversion of such an important trade from this province. Apart from this Government must be aware that there are a very large number of people interested in this trade. The entire community of goldsmith and silversmith will be thrown out of employment if gold and silver trade finds its way out of this province. The matter has been represented to the Hon'ble Minister for Finance on occasions more than one and I have no doubt that he has given this matter his careful consideration. I trust, therefore, that when he is replying to my suggestion he will keep in view the importance and gravity of the suggestion I am making and will not lightly treat it as almost all suggestions from the opposition are. It is in the interest of the province, it is in the interest of the Government, it is in the interest of the very large number of both traders in and manufacturers of silver and gold articles that I am making this suggestion to Government.

With regard to cotton-yarn and clothwoven on handloom, I suppose the Hon'ble Minister can speak with much greater authority than I can. It is extremely necessary to encourage cloth-woven on handloom and the resultant effect by remitting sale-tax on the total receipt from this tax will not be such that Government will mind it under the present conditions. I would, therefore, appeal to the Hon'ble Minister for Finance to exempt gold and silver and cotton yarn and cloth-woven on handloom from the operations of this tax. Of course my suggestion is that there should be statutory exemption for these articles. But if for any reason the Government thinks that the exemption should be made under the powers vested in it by the provisions of this Act I shall be quite content and leave the matter in the hands of the Minister.

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** I am sorry, I do not see my way to accept the amendment moved by my hon'ble friend over there. I realise that if the trade is likely to be hit by the sale-tax this requires careful consideration. Numerous suggestions have been received from time to time and I have promised to exempt any articles from sale tax if it affects a very large number of community and Government has power under this Bill to exempt any articles from sale-tax if and when it becomes necessary to do so. I repeat the promise once again and I do not propose to go into details. I can only assure my hon'ble friends that all the suggestions which have been made will be duly considered.

If the Provincial Government is satisfied that exemption should be given to this article, then the matter will surely receive the most sympathetic consideration, and I trust the hon'ble member will see his way

to withdraw his amendment, as the power is already given to Government by this Bill to consider such cases of exemption from time to time.

So is the case with the handloom industry also. We do feel that the handloom industry deserves encouragement and we should not do anything which might hit this industry. I would employ the same argument with respect to this article also, i. e., if the Provincial Government is satisfied that exemption ought to be extended to this article, it will be done.

**The Hon'ble the SPEAKER :** Is it exempted under the present sales-tax ?

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** So far as *khadi* is concerned, we are giving equivalent remission, i. e., we receive the tax but we refund it later on.

**Rai Bahadur SYAMNANDAN BAHAYA :** There is only one information which I would like to have from the Hon'ble the Finance Minister. We have been trying, especially the trade has been trying, to satisfy Government about the urgency of this case for a pretty long time, but it appears that till this moment Government have not made up their mind. Would they indicate some way by which we could satisfy them ? I may point out that several big gold and silver dealers of the Province have now shifted their business from Shahabad and other places to Benares and Calcutta.

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** Sir, my information is that one big bullion dealer of Patna City has established his shop in Benares, but that does not indicate that he has gone there because he has not been able to carry on the trade here. It may be that he has had his branches in different parts of the country as a big merchant. I have also been informed that his Patna shop is also being run. He has only changed one part of his business to Benares. I have already informed the hon'ble members that there are certain dealers who have been hit and two three, or four of them have gone out of business, but I want to be satisfied on this point ; I have not been satisfied as yet. There are matters which will come to my knowledge and Government will give their best consideration to questions like this, and if it will be necessary that the Provincial Government should exempt this and other articles to which reference has been made, this will surely receive our sympathetic consideration.

**Mr. GAURI SHANKAR DALMIA :**

सभापति जी, मैं इस व्यापार की हालत पर्य सचिव (Finance Minister) के सामने रखना चाहता हूँ। दरमसब में Bullion के सेल टैक्स से बिहार के खरीदारों की हालत यह है कि वे बिहार से सोना नहीं खरीद रहे हैं। वे बनारस और कलकत्ता से खरीदना पसन्द करते हैं। इसकी भयंकरता के लिये और चीनों को छोड़ दीजिए मैं तो सीधासा

सदाहरण चाप के सामने रखता हूँ। आज अगर बनारस का एक व्यापारी किसी प्रदर्शनी (Exhibition) में दूकान करता है और बिहार का व्यापारी भी वहाँ दूकान करता है तो बिहार का व्यापारी उसी सोने की एक रुपया की धाना भरी तेज क्षमता है अनिश्चित उस बनारस या बंगाल के किसी व्यापारी के।

**Rai Bahadur SYAMNANDAN SAHAYA:**

इसी पटने के मुसादश (Exhibition) में ऐसा हुआ है।

**Mr. GAURI SHANKAR DALMIA:**

जो हाँ मैं भी यही कह रहा हूँ। मैं ८३ धारा के regime की बात नहीं कहता पर इस अपनी गवर्नमेंट के आने के बाद भी यहाँ का व्यापारी समाज यहाँ से हटता जा रहा है। सोना और चाँदी के व्यापारी हमारे बिहार से बाहर निकले जा रहे हैं, उनकी दूकानें बन्द हो रही हैं, और अभी तक हमको नहीं मालूम हो सका है कि यह किसकी गलती है।

**The Hon'ble the SPEAKER:**

यह समझ में नहीं आता कि जब बिहार के अन्दर सेल्स टैक्स लगाया जा सकता है तो बनारस का एक आदमी यहाँ आकर बिक्री करेगा तो उस पर टैक्स क्यों नहीं लगेगा।

**Mr. GAURI SHANKAR DALMIA:**

चूँकि उन लोगों को Sales-Tax Dealers' License लेने की कीर्त ज़रूरत नहीं पड़ती है; वे लोग एक महीना के लिए दूकान खोलते हैं और सोना चाँदी लाकर बेचते हैं। इससे उन लोगों को यहाँ Sales-Tax Dealers' License नहीं लेना पड़ता है और कानून Tax भी चढ़ा नहीं करना पड़ता है। आज छह वर्षों से कानून यू० पी० और बंगाल के व्यापारियों को इरएच तोला सोना पर २५० ८ पा० preference दिया जा रहा है। मैं नहीं समझता हूँ कि बिहार सरकार ने कौन सी पालिसी अप्रतिपाद्य की है जिससे बाहर के व्यापारियों को मुनाफा होता है और बिहार के Dealers बरबाद हो रहे हैं। इसलिए मैं माननीय फाइनेन्स मिनिस्टर के अनुरोध करता हूँ, कि वे इसके ऊपर बहुत जल्द निर्णय

करें। समय का यही तकाजा है कि जल्दी ही निर्णय हो। यहां कहा गया है कि इसके हटाने से दो-तीन लाख को घटी होगी पर इस व्यापार को बिहार में कायम रखने के लिए यह कोई बड़ा नुकसान नहीं है। बड़े-बड़े व्यापारी अपनी दुकानें बिहार से बाहर हटा ले जा रहे हैं, इसे जिस तरह से बन्द करने की कोशिश तुरत होनी चाहिए।

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :**

मुझे अभी इसके सम्बन्ध में कोई नयी बात कहनी नहीं है। आपने कहा है कि Sales-Tax की वजह से सोना चांदी के व्यापारी इस सूबे से खतम हो रहे हैं और दूसरे सूबे में जा रहे हैं। हम चाहते हैं कि यहां के व्यापारी दूसरे सूबे में न जायें। आप यह भी कहते हैं कि बनारस के व्यापारी हमारे सूबे में जाते हैं और Exhibition में बिना टैक्स दिये सोना, चांदी की चीजें बेचकर लाभ उठाते हैं और हमारे यहां के व्यापारियों को टैक्स बढ़ा करने से नुकसान होता है। तो हमलोग इस बात पर तजवीज कर रहे हैं जिससे दूसरी जगह के व्यापारियों को हमारे यहां के व्यापारियों से ज्यादा फायदा न हो और ऐसा फायदा हमलोग होने देना भी नहीं चाहते हैं। लेकिन यह भी नहीं चाहेंगे कि उन लोगों को नुकसान हो। तो इन बातों की जांच-पड़ताल करके जो जल्दतः समझा जायगा वह किया जायगा जिससे यहां के व्यापारियों को नुकसान नहीं उठाना पड़े।

**The Hon'ble the SPEAKER :** Now, what does the hon'ble member propose to do?

**Rai Bahadur SYAMNANDAN SAHAYA :** Sir, there is no desire on my part to press this amendment to the vote of the House, but before I seek leave of the House to withdraw my amendment I would like to say that this question was raised even before the Section 93 Government and I have no doubt that the files must be there. The Hon'ble Minister's hands are too full, as everybody knows. But if he really intends to know the plight of the bullion dealers of the Province I would request him to appoint a small enquiry committee of one or two persons who will go into the whole question and submit a report to Government. The whole matter depends entirely on the time that the Hon'ble the Finance Minister can give to it. If he can spare some time, he should give an opportunity to those people who know something of the business to explain to him the plight of the bullion dealers, but if he cannot find time he may appoint a small enquiry committee which will go into the whole question and submit its report. After all, the final decision in the matter must in the very nature of things, rest with the

Government. With these words, I seek leave of the House to withdraw my amendment.

The amendment was, by leave of the Assembly, withdrawn.

**The Hon'ble the SPEAKER :** The question is :

That clause 6, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clause 6 was added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clauses 7, 8, 9, 10, 11, 12, 13, 14, 15 and 16, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clauses 7, 8, 9, 10, 11, 12, 13, 14, 15 and 16 were added to the Bill.

**The Hon'ble the SPEAKER :** There is an amendment to clause 17.

**Rai Bahadur SYAMNANDAN SAHAYA :** I will not move it.

**The Hon'ble the SPEAKER :** Then I shall put the clause to vote.

The question is :

That clause 17, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clause 17 was added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clauses 18, 19, 20, 21, 22, 23, 24 and 25, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clauses 18, 19, 20, 21, 22, 23, 24 and 25, were added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clauses 26, 27, 28, 29, 30, 31 and 32, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.

Clauses 26, 27, 28, 29, 30, 31 and 32, were added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That clause 1, as reported by the Select Committee, do stand part of the Bill.

The motion was adopted.



Clause 1 was added to the Bill.

**The Hon'ble the SPEAKER :** The question is :

That the title and the preamble, be added to the Bill.

The motion was adopted.

The title and the preamble were added to the Bill.

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** Sir, I beg to move :

That the Bihar Sales-Tax Bill, 1947, as reported by the Select Committee, be passed.

**The Hon'ble the SPEAKER :** The question is :

That the Bihar Sale-Tax Bill, 1947, as reported by the Select Committee, be passed.

The motion was adopted.

**THE BIHAR ENTERTAINMENTS DUTY (AMENDMENT) BILL, 1947 (BILL NO. 15 OF 1947).**

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** Sir, I beg to introduce the Bihar Entertainments Duty (Amendment) Bill, 1947.

**The Hon'ble the SPEAKER :** The Bill is introduced.

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** Sir, I beg to move :

That the Bihar Entertainments Duty (Amendment) Bill, 1947, be taken into consideration.

This is a very small measure. By the enactment of this law Government propose to transfer the management of the Entertainment Tax Act to a Commercial Tax Department. This is a small matter; only a technical provision has been made. It is only to take the administration from one and make it over to another department.

**Sir CHANDRESHWAR PRASAD NARAYAN SINHA :** Taken from whom?

**The Hon'ble Mr. ANUGRAH NARAYAN SINHA :** Taken from the Collector and made over to the Commercial Tax Department.

**The Hon'ble the SPEAKER :** The question is :

That the Bihar Entertainments Duty (Amendment) Bill, 1947, be taken into consideration.

The motion was adopted.

**The Hon'ble the SPEAKER :** The question is :

That clause 2 do stand part of the Bill.