

THE INDIAN INCOME-TAX (AMENDMENT) BILL.

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

SALARY OF THE PRESIDENT OF THE LEGISLATIVE ASSEMBLY.

Mr. Devaki Prasad Sinha (Chota Nagpur Division: Non-Muhammadan): Sir, on a point of order, may I inquire whether certain items that have been classed as non-votable items are really so or not? In the first place I shall draw your attention to page 46 of the detailed estimates under the heading Legislative Bodies, Legislative Assembly. Now, Sir, the salary of the President of the Legislative Assembly for all the 12 months has been classed as a non-votable item. If we refer to the Government of India Act, section 63-C, which deals with this subject, we find that this section provides that a President of the Legislative Assembly will be appointed by the Governor General for the first four years beginning from the first day of the session of the Assembly and thereafter he will be elected by the Assembly itself. Sub-section (5) of the same section of the Government of India Act says that, so long as the President is appointed by His Excellency the Governor General, his salary would be fixed by the Governor General and as such it would be entirely non-votable. But as soon as the President is appointed by the Legislative Assembly itself, his salary has got to be fixed by the Legislative Assembly itself, and in my opinion this part of the salary for which this year's Budget provides ought to be a votable item. Sir, I ask for a ruling on that point of order.

The Honourable Sir Basil Blackett (Finance Member): On a point of order, Sir, may I know whether this comes in on the general discussion now or when it comes on a particular demand?

Mr. President: It will be more appropriate to raise it under the heading of "General Administration". I do not quite appreciate whether it is a point of order at all one way or the other.

THE BUDGET—LIST OF DEMANDS.

SECOND STAGE.

Expenditure from Revenue.

DEMAND No. 1—CUSTOMS.

Mr. President: The Assembly will now proceed to the consideration of the Demands for Grants.

The question is:

"That a sum not exceeding Rs. 73,17,000 be granted to the Governor General in Council to defray the charge which will come in course of payment during the year ending the 31st day of March, 1925, in respect of 'Customs'."

The Honourable Sir Basil Blackett (Finance Member): Sir, since the Demands for Grants were in print, we have discovered that we can reduce