

The Honourable Rev. J. J. M. Nichols Roy : Mr. President, though I have not moved the amendment which stood in my name, yet the feeling is that there must be certain adjustments regarding the excise duty between the Union and the Provinces or the States, so that the States might have enough money to carry on their own administration. I realize that there is an opinion that the excise duty belongs to the Centre and must not be considered as a duty which should be as a vested interest to a province or a State. But at the same time, Sir, we must also realize that the States which produce the commodities from which these duties are realized feel that they have a right simply because these commodities are produced from their areas. For example, petroleum is produced in Assam as the Honourable the Premier of Assam has already stated, and the Centre realizes about two crores, of rupees from that petroleum and kerosene as the Central Revenue. Moreover, Sir, this House and the country know that two-thirds of tea produced in India is produced in Assam and the Central Government gets excise duty *plus* export duty on tea, about which I shall have occasion to speak afterwards, of about more than 6 crores of rupees. We in Assam do not get anything from that. We surely feel that we have a right to get something, at least some percentage and our claim is not less than 50 percent. of the amount of duty that has been realised from the commodities produced in Assam. That feeling is there, it has been there for many years from the very beginning when petroleum was produced in Assam. Now, Sir, we have got our own Government and we realise that it is no use fighting against the ideas of the Central Government which is also sympathetic to all the States and especially to our backward Frontier Province of Assam. We expect that some kind of adjustment will be made and aid given to the States so that the States may be able to run their own administration.

The reason why we are so much troubled on this question is this. As the Honourable the Premier of Assam has stated, we are in a very bad financial condition. We have a revenue of three and a half crores. We get from the Central Government one crore and twenty lakhs by way of Income-tax. We also get from the Central Government as share of jute duty about forty lakhs and a subvention of thirty lakhs. In spite of all that we are now in deficit and the deficit runs to about one crore. This will be more when our institutions which we have just started will be carried on and maintained by the provincial Government. We have calculated that that deficit would come to about two and a half crores, may be about three crores. This is the position in a province which is a frontier province and not well developed. We need, as the Honourable the Premier of Assam has stated, four crores just now in order to balance our budget and also to carry on those institutions which we have started. We hope that immediatly a Finance Commission will be set up and that the President will give

us at least four crores. If four crores are given, we shall be getting about what we demand, that is fifty per cent. of the excise and export duties. For this reason, we believe that immediately the Finance Commission must be set up which must give relief to the provinces of Assam, Orissa and other provinces which are running in a deficit.

Sir, I want to speak on one point more, that is, clause (1) of article 253. I, myself have always considered that the fight against the old regime was strengthened by this great weapon of abolishing the salt duty, and stirring up the masses of India against the then ruling Government. That seemed to me to be the cause of the abolition of the salt duty and the sentiment in India against the salt duty. But, I see no reason why we should bind the future generation by putting it in the Constitution at all that there shall be no salt duty realised in the Union of India. The word "Duties" in this clause will include also import duty. Parliament can make law if they want regarding this. But, once we put it in the, Constitution it becomes almost a permanent fixture. Therefore, I should say that we should not bind the power of Parliament to make laws regarding this. Parliament may easily help a place like Rajasthan as my honourable Friend Mr. Raj Bahadur has stated and encourage the people in that State and give them some financial help in order to bring up the salt industry, and I wish that Parliament would do something of the kind. Therefore, I consider that it is unwise for this House to put this in the Constitution itself. It may be the sentiment of many people on account of our great respect and admiration for Mahatma Gandhiji; but the cause that produced the sentiment that stirred us at that time against the old regime is now different altogether. Now, we must have a sentiment for helping the poor to get as much money as possible in order to raise the condition of the poor people. We should not tie up the hands of the Government and tie up the hands of Parliament to impose a duty on this commodity if it is necessary to do so. I believe members of Parliament will be able to decide whether to impose a tax or not impose a tax according to the conditions that exist at the time. Therefore, Sir, I would like, to leave out altogether clause (1) of article 253.

Finally, I would also request that this House will realise the position of the deficit States and render them help as far as possible and strengthen the hands of Government also to help these deficit States like Assam, Orissa, and others. With these words, I resume my seat.