Fazlul Huq's first Ministry started from April 1937, when he formed coalition with the Muslim League and some other groups. This time he adopted some constructive social legislative measures and attracted the attention of the people at large. During this period however, the power of the League had been consolidated in Bengal. This Coalition Ministry, headed by Fazlul Huq, continued upto November 1941 when he had been compelled to resign. But again he formed Progressive Coalition Ministry with the help of the Congress (Bose Group), the Krishak Proja Party and some other Hindu members with the avowed intention of eliminating League domination from Bengal. He wanted his Government to be Bengali-oriented not from the idea of crude provincialism but for the development of Bengal. However, the second Ministry of Fazlul Huq lasted upto March 1943 when he was forced to resign by the Governor, John Herbert.

Taking these two periods together the activities of Fazlul Huq's Governments have been discussed in the present and in the following two chapters.

The Budget Session of the new Assembly under the Constitution which commenced on July 29, 1937 had an exciting start. The Governor, John Anderson, in his inaugural address to the Joint Session of the Legislature, referred to the question of detenus but mainly stressed on the responsibilities of the Governor and the Ministers. He mentioned that 'under the new Act, the Governor as the representative
of the Sovereign becomes for the first time himself a part of the Legislature'. While making a revealing conclusion he said, 'We are engaged in making great experiment in democracy, an experiment in which many of us place high hopes. If the spirit to which I have referred prevails I feel sure that sooner or later the experiment will be acknowledged to have been completely successful. I am on the other hand equally sure that democracy nourished on envy, hatred, malice or any other form of uncharitableness can never thrive in any part of the world'.

The presentation of the Budget by the Finance Minister Nalini Ranjan Sarkar was interrupted, for the Leader of the Opposition, Sarat Chandra Bose raised a point of order for 'inflicting a written speech by the Finance Minister'. He held that such a practice was contrary to the standing order and rules under the new Constitution and also against the convention obtaining in the British Houses of Parliament which deprecated reading a written composition. The Speaker while unwilling to encourage such a practice generally, ruled the Minister to be in order, stressing that a distinction should be made between the ordinary speech and a financial statement.

The Finance Minister N.R. Sarkar in the preface of his speech said, 'My heart is filled today with both pride and anxiety - pride that it should fall to my lot to be Bengal's first responsible Minister of Finance and anxiety lest the great responsibility which my position entailed should prove too heavy to burden on my weak shoulders. But I take heart from the conviction that with our

1 Bengal Legislative Assembly Proceedings, vol. 11, No. 1, p. 22.
2 Ibid, p. 23.
3 Ibid, pp. 32-33.
increased opportunity of service will come strength and wisdom to face our task and determination on the part of the people to support all honest endeavours to utilise those opportunities for the national good'.

In course of his speech, he expressed his satisfaction over the decision of the Congress in accepting office in six provinces. Then he pointed out that problems which 'loom very large in our national economy today are to no small extent result of inadequate attention given to them in the past'. To him problems all over the country were similar. So he looked forward to the prospect of a constant interchange of ideas among the responsible Ministers of different provinces. He personally felt that 'an attempt should be made as early as possible by nationalist parties of every shade to get down to brass tacks to turn from the familiar methods of agitation and accusation to genuine introspection on a national scale, to examine our resources in men and material and to marshal them for the achievement of our common aim'.

Continuing he said, 'on 1st April there occurred not only a vital change in the constitutional position but also considerable changes in our financial position and prospects. We have to a large extent gained financial autonomy vis-a-vis the Government of India. Our control over the finances of the province has greatly increased and the actual financial position at which the new regime commences is better than it has been for many years. It is an auspicious omen that the inauguration of Provincial Autonomy in this

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4 Bengal Legislative Assembly Proceedings, vol. 11, No. 1, pp.35-36.
5 Ibid, p. 38.
6 Ibid.
Province coincides with the emergence for the first time after ten years, of an appreciable surplus of revenue over current expenditure. He referred to certain other changes also and said that it was no small advantage that the new Ministry had start with a clean slate, with no loans outstanding and no interest charges forming part of normal recurring expenditure. The budgetary allocations increased about nine million from the previous year. It may be revealed from the Budget that the 'Debt Conciliation Board' topped the priorities. That apart, Education, Public Health and Public Works got significant attention. The Finance Minister made a few observations relating to the general position of the Province and the problems facing it like miseries of the agriculturists and the middle class educated unemployment. He asserted that the betterment of the condition of the masses would be the sole objective of the Government. Another distinctive feature of the Budget was Damodar-Hooghly Flushing Scheme. This was no doubt a step in the greater interest of the tenants.

Nalinakshya Sanyal of the Congress initiated the discussion on the Budget by characterising it as 'a jumble of half-digested economic theories'. It was evident from the proceedings that while the Opposition members participating in the discussion were criticising the budget proposals, the European members took different view and spoke in defence of the Government. For example, a member from the Group R.M. Sassoon maintained that the Opposition criticisms were unjustified and it was a sheer attempt to 'discredit the Finance Minister and the Government'.

8 Ibid, p. 56.
9 Ibid, p. 77.
10 Ibid, pp. 203-204.
On August 5, the Leader of the Opposition Sarat Chandra Bose said that the Budget disclosed bankruptcy of imagination and statesmanship. He stressed that the Congress Party would not be a party to a renewal of taxation measures. Moreover he opined that in the Budget there was no genuine endeavour to place before the Province, and there were no plans of rural reconstruction or socio-economic development as had been advanced by the Congress Programme. Hasina Murshed of the Coalition Party referred to the pitiable state of affairs in the sphere of Primary Education. She quoted statistics since 1933-34 and compared with the Provinces like Madras and the Punjab, where more money had been spent. She was, however, hopeful that the next Budget would provide more money on this head. She also demanded the establishment of a college and a hostel for Muslim girls. Another feature of her speech was that she dealt with the necessity of putting lady doctors and midwives in the hospitals.

The Finance Minister replying to the debate admitted that sufficient money could not be provided for all that was needed and during such a short period, it was not possible also.

Reporting on the Budget, the 'Advance', a pro-Congress daily gave a banner headline with the words 'Budget reveals no plan - Lack of Imagination and Statesmanship - Pitiful doles to Education, Medical Aid and Public Health'.

11 Advance, August 6, 1937.
The Budget Session of the Bengal Legislative Assembly for the year 1938-39 commenced on February 7, 1938 with a very large attendance of members. A large contingent of police was there guarding all the approaches of the Assembly House.

The Supplementary Budget estimates for the current year amounted to Rs. 3,42,000/- of which Rs. 30,000/- were voteable. In this connection, the recent tours undertaken by the Ministry were sharply criticised because of heavy grants including a sum of Rs. 25,000/- for travelling allowances. The Opposition characterised such tours as 'political' tours, while the Chief Minister and the Finance Minister justified themselves on the ground that these enabled the Ministry to come directly in touch with the people.

On February 16, during the same discussion the Government's Jute Restriction Propaganda came in for a good deal of criticism. As Supplementary Grant, Nawab Habibullah Bahadur demanded Rs.15,000/- under the head 'Agriculture' for the prevailing year.

Nalinakshya Sanyal moved a cut motion of Rs. 100/- to raise a discussion on the failure of Government's Jute Propaganda. A debate followed which came to an end by application of guillotine. This was passed to a division and the cut motion was defeated by 58 to 104 votes. The House also voted the Supplementary Demand by A.K. Fazlul Huq under the head 'Registration' amounting to Rs.32,000/-. The Finance Minister, N.R. Sarkar presented the Budget for the year 1938-39 on February 17. The Single head where largest
money had been allotted was Police which was Rs. 2,25,55,000/-.
But the significant feature of the Budget was as increase in the
allocation under the head 'Education'. It had an increase of
Rs. 16,60,000/-. Another salient increase was under the head 'Debt
conciliation'. Other aspects worth mentioning were the appointment
of a Director of Rural Reconstruction and a Special Officer for
Unemployment. Considerable importance was given to Irrigation,
Medical and Public Health.

Jogesh Chandra Gupta of the Congress initiated the debate on
February 21. He said that the provisions of the Budget were exce­
llent examples of the divergence between profession and practice
and he had little to say in defence of these provisions. He however,
assured the Finance Minister of his Party's co-operation with the
words, 'We are ready to give him suggestions, we will try to re­
surrect the man which he wants and which will help him to revive
the dying people of Bengal'.

Abdul Hakeem's speech was mainly directed against the Govern­
ment for its grant to 'Purdah College'. Mira Dutta Gupta was criti­
cal for 'there is no separate provision for female education either
under the sub-head "Colleges" or "Primary Education" or under any
other sub-head'. Maulvi Tamizuddin considered that the term
'Purdah College' was misnomer to many members. Harendra Coomer
Mukherjee confined his speech to the collegiate education. He
opposed the idea of forming a 'purdah college' with public revenues.
He said, 'Let this Purdah college be started when no accommodation
for Muslim young women can be had in other institutions'.

15 Ibid, p. 80.
16 Ibid, p. 171.
Scheduled Caste member, Monoranjan Das lodged a strong protest against the way in which the claims of the community had been ignored by the Government. It may be worth mentioning that trenchant criticism came from some members of the Coalition Party itself for not formulating a comprehensive scheme to deal with Primary Education with proposals to make it free and compulsory.

In reply to the criticism that the Congress had no constructive programme, Surendra Nath Biswas, a Congress member offered a scheme by which Government were to acquire all landed interests of the Province relating to cultivating tenants. He also proposed that out of the additional net revenue, Rs. 1 crore should be set apart for the primary education and Rs. 1 crore 50 lakhs for charitable dispensaries. His suggestions were supported by Syed Abul Hafeez who spoke immediately after. The general discussion on the Budget came to an end on February 24 when a Congress member, Nalinakshya Sanyal characterised it as 'Patronage Budget'. The Congress Party in general thought that the Budget lacked a comprehensive scheme to tackle any one of the vital problems of the Province. The Scheduled Caste members were also aggrieved that their loyal cooperation 'was not being rewarded'. The European members on the other hand, congratulated the Finance Minister for his 'satisfactory well balanced Budget'.

The Finance Minister, however, frankly confessed that he had not attempted to achieve anything spectacular. All he attempted was to lay the foundation of many schemes on which a

19 Ibid, pp. 176-80.
21 Ibid, p. 67 (Extract from Sir George Campbell's speech).
super-structure might be built in the future for the benefit of the 'man behind the plough'. He informed that free and compulsory Primary Education had been started in the district of Mymensingh only and the Government proposed to introduce it in three or four districts during the next year, while in seven or eight districts, the scheme was under consideration.22

The discussion on the Demands for Grants began on March 9 when Nazimuddin placed the demand for Rs. 14,08,000/- under the head 'General Administration'. The Opposition criticised the failure of the Government to effect economy in the general administration.

Pramatha Nath Banerjee, a Congress member proposed a cut motion. While participating in the debate the Premier stated - 'Let me point out to this House that if the motion is carried and if this Ministry resigns, the only alternative is Congress Ministry. I am not afraid of that'.23 Amidst interruption from the Opposition, he continued, 'I will make one reference to the speech delivered by the Finance Minister of Bombay and that will give the House an idea of the amount of achievement which the Congress Ministers are capable of performing under the present conditions. The Finance Minister of Bombay says among other things, I am quoting his very words, "Let the House remember that we have not got the magic wand so that we may be able to change age-long conditions in a single day". I also echo his words and say, 'We have not got a magic wand so that we can change age-long conditions and tear up to pieces and abolish parts simply to make a spectacular effect and give some

23 Ibid, No. 4, p. 69.
amount of amusement to newspaper writers to the detriment and inefficiency of administration'. After a heated debate for two hours the cut motion was placed for voting and the motion was lost by 125 to 65 votes.

On March 10 there was a dramatic turn in the proceedings when the Congress and the Krishak Proja Party members constituting the Opposition staged a walk out following a disagreement with the Speaker in the matter of procedure to initiate discussion on cut motions on the Budget Demands for grants. The demands were being presented on different heads one by one.

During the debate it had been revealed that the discussion on Education was given special emphasis. The heat was generated in the Assembly when a cut motion was placed by Abdul Bari and M.A. H. Ispahani of the Coalition Party. A. Bari stated 'I beg to move the demand of Rs. 1,33,45,000 under the head "37 - Education General" be reduced by Rs. 100/- in order to raise a discussion about inadequate representation of the Mussalmans in the Senate and Syndicate of the Calcutta University'. The motion was mooted not only to criticise the prevailing state of affairs in the Calcutta University, not only with regard to the representations of the Mussalmans in the Senate and Syndicate but also to indicate the protest and the grievances of the Mussalmans in the various departments under the Calcutta University. With the avowed purpose to criticise the Vice-Chancellor of the University he further stated, 'So far as the Calcutta University goes, it will be a startling news to the members of this House as well as those outside, to learn that in a Senate consisting of 100 members only 21 are Mussalmans and in a body of

in the Syndicate there is only one Mussalman'.

M.A.H. Ispahani while moving his cut motion said, 'The University has passed into the control of triumvirate and a caucus whose motto is not the "advancement of learning", but the "advancement of the self"... As regards the administrative machinery, the key positions are all held by the Vice-Chancellor's relations and retainers'. To this, the Vice-Chancellor and member from the Graduate Constituency, Shyama Prasad Mookerjee sharply reacted and demanded withdrawal of Ispahani's statement. '(There was a great uproar in the House and there were cries of "it is a lie" from Congress Benches and "Shame, shame" from Coalition Benches)'.

W.C. Wordsworth, a European Member, in a balanced speech said that in the Calcutta University they did not arrive at a policy of communal representation. He hoped 'that young Muslims will be coming forward through the higher degrees of the University to take a larger and larger part in University affairs'. Sarat Chandra Bose considered it 'a misfortune' - 'to sit here and suffer a speech of the kind which was made this evening by Mr. Ispahani'. He also hoped that 'the Moslems of Bengal - will dissociate themselves from the utterance of Mr. Ispahani'. The Chief Minister A.K. Fazlul Huq regretted the 'unpleasant remark' and delivered a calm speech which had a sobering effect on the House.

When Monomohan Das, a Scheduled Caste member moved a cut motion on Education Budget and referred to the negligence of his community in the educational sphere the Chief Minister, however,
said, 'I congratulate my friend Mr. Monomohan Das on having brought this motion and having done so much for the members of his own community'.33 He also said 'I know from personal knowledge and personal experience the disabilities and disadvantages of the Scheduled Caste students'.34 Then he said, 'I accept the principle of the motion in toto. I am going to have a Special Officer; I am going to appoint a Committee and as regards money, I am going to spend not only Rs. 5 lakhs but more if needed'.35 Monomohan Das then withdrew his motion as he said, 'The Chief Minister has touched my heart'.36 P.R. Thakur, an Independent Scheduled Caste member in a recent recollection mentioned the occasion and recalled sincere feeling of Fazlul Huq for his community.37

Another cut motion moved by Giasuddin Ahmed sought to criticise the Government's policy with regard to primary education was defeated by 122 to 88 votes after the Chief Minister's statement that in view of the universal demand for primary education, he preferred to introduce the same with the minimum taxation.

It may be mentioned in this connection that when these motions were being discussed in the House, there were similar reflections in the Press. The controversy was highlighted with the issue concerning the Calcutta University. S.P. Mookerjee, the Vice-Chancellor at one stage offered to do away with the Government grant to the University. He also made a comparative estimate between the endowments made by the Hindus and the Muslims. Sharply reacting to this

34 Ibid, p. 37.
36 Ibid.
37 Interview with P.R. Thakur on 31.1.82.
the Azad, a pro-Government daily, wrote editorials on consecutive days (March 19 and 20, 1938). In its editorial 'Viswavidyalayer Dan' (Gift to the University) it stated, 'The Hindus have been utilizing several times more than their total donations. The Muslims are negligible in employments; even the Vice-Chancellor admits it. But where communalism has become instinctive, it would be beating in the bush to speak of justice'.

The Pro-Opposition daily, the Advance while commenting on A. Bari's cut motion in the Assembly wrote, 'It seems to us that owing to inferiority complex, the judgement of our Muslim friends is very often vitiated and owing to this they fail to see things in their true perspective'. Commenting on Ispahani's charge that Bengal had fallen down it asked, 'Whether Hindus of Calcutta University had been responsible for the state of affairs'. It also deplored Ispahani's personal attack on the Vice-Chancellor and praised Huq for his 'conciliatory attitude and to relieve the tense atmosphere of the House'.

During the period, there were considerable speculations in the Press regarding the fate of the Ministry. The speculation gained momentum when Mahatma Gandhi came to Bengal and met leaders of the different parties. The Advance in its editorial commented, 'All these facts (meeting different parties by Mahatma) show that there is a lot of movement on foot of Bengal, the object of which is to bring about a change in the Ministry of Bengal. It is quite true that the present Ministry is gradually losing confidence of the people by their deplorable conduct in handling important political

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38 Azad, March 20, 1938.
39 Advance (Editorial) - A Diagraceful Attack, March 19, 1938.
40 Ibid.
41 Ibid.
and economic and social issues of the province and by their communal outlook they have embittered the relations between the Hindus and the Muslims .... Under the circumstances it is quite desirable that the present Ministry in Bengal should be replaced by a new Ministry who will enjoy the confidence of the people and will be ready to sacrifice their personal interests for the good of the people. If the Congress can establish a Ministry in the Province, the people will heartily welcome such a change, but the Congressmen should always bear in mind that in order to secure the co-operation of other parties, they must not sacrifice the Congress ideal'.

The Azad in its editorial, 'Congresser Atarkite Akraman' (Sudden Attack of the Congress) wrote, 'The Congress leaders of Bengal are trying their best to form a Congress Ministry with the direct and indirect help of Mahatma Gandhi and Maulana Abul Kalam Azad. That Mahatma's trip is not merely for the release of the prisoners, which may be evident from the Congress Press. With Gandhiji's help there is an effort to form a Congress Ministry with the support of renegades headed by Shamsuddin Ahmed and Maulvi Tamizuddin Khan. The ceaseless humming like that of the Vaishnavas that has been continuously going on at Woodburn Park (residence of Sarat Chandra Bose) will testify this hypothesis'.

It is worthwhile to mention that Huq Ministry was defeated through a cut motion on March 23, 1938. On March 31, 1938 the Advance commented 'the ministerial deep breathing appears to have set in'.

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42 Advance, March 21, 1938 (Mahatma and Bengal).
43 Azad (Editorial), March 22, 1938.
44 Advance (Editorial), 'Fissures', March 31, 1938.
Record Budget Session

The Budget Session of 1939 was the longest on record in the history of Indian Legislature. It started on February 15, 1939 and ended on July 13, 1939.

The Finance Minister N.R. Sarkar in course of his speech analysed the activities of the Government and remarked, 'Judging from the financial results, it may be maintained, the first year of Provincial Autonomy was a satisfactory one in many respects. In spite of the reaction the concluding months of the year ended with a revenue surplus of Rs. 1 crore 18 lakhs. Government had an adequate cash balance in the Treasuries and the Reserve Bank which was always in excess of stipulated minimum of 25 lakhs and no ways and means, advance had to be requisitioned'. He however admitted the deterioration in the revenue receipts. He reminded the House that 80 per cent of the income from five heads, viz., Jute Duty, Land Revenue, Excise, Non-judicial Stamps and Court Fees. He attributed to widespread floods, the cause for the loss of revenue. Threefold effects of flood mentioned by him were (1) reduced recovery of agricultural loans, (2) increase in test relief, (3) fall in land revenue receipts. He mentioned the Government's effort to change radically tenancy laws through a new Tenancy Act. Two important commissions were appointed by the Government. One was the famous Flood Commission to study the land tenure system in the province. The other was John Mathai Committee for Industrial Survey, 'directed towards complete examination of the position of existing

46 Ibid, p. 47.
large, medium sized and cottage industries with a view to ascertaining what measures should be adopted for their promotion and future development. Both of these committees have been set on extremely complicated task, but the membership of each is very distinguished, combining expert technical knowledge with administrative experience and we expect to receive from them reports and recommendations which will have far reaching effects upon the solution of the two chief economic problems that confront us in the province'.

He justified the increase in the allocation of Police Budget for the political unrest and he particularly digged at the Communists. He said, 'The existence of an illiterate and uniformed labour force in the province and the recent release of political prisoners on a large scale are according to the department concerned, providing a fruitful combination for the preaching of communism by a group of persons who derive their political subsistence from theories of foreign doctrinaires. The department considers that constant vigilance is required to be exercised over the activities of those among them whose avowed object is to cause a violent upheaval of the existing social order and whose method is to sow seeds of disruption amongst the illiterate workers and peasants of this country by insidious and underground propaganda. The greater part of this work inevitably falls upon the police force with the result that the bulk of the unavoidable expenditure in this section occurs in the Police Budget. From the public also there has been more demand for police protection'. He admitted however that 'Savings of nearly

48 Ibid, p. 49 (Fortnightly report - for the period quoted this portion of the speech - G.I. Home Poll F.No. 18/2/39).
13 lakhs occur under Debt Conciliation owing to slower progress in the formation of District Conciliation Board'.

Regarding the structure of the Budget itself, the Finance Minister maintained that, 'The Budget for 1939-40 contains two changes, constitutional in origin, that are of interest. The first change has its origin in Section 136 of the Government of India Act 1935. The definition of Provincial revenues which is given in that Section has been interpreted to forbid the continual payment direct to local bodies of such monies as the Public Works less fines and penalties, leviable by Courts under local laws. The second change arises from the difference of wordings between the new and the old Acts as regards changing items on the revenues of the Province'.

The largest increase on the expenditure side of the Budget was under civil works (Rs. 24 lakhs). 'The Education budget contains the biggest increase under service expenditure'. Besides Primary, Secondary and Collegiate education, the education of women was given special emphasis. 'Provision has also been included for two state scholarships for Indian women to enable them to study abroad and for special scholarships for Muslim students at the Asanullah School of Engineering, Dacca'. Rupees 12 lakhs for Famine Insurance was also a salient feature of the Budget.

There had been two new proposals for taxation. One was for Betting on Dog Races and the other was ungr'aduated tax of Rs. 30/- a year for the professionals who did not pay income-tax. His explanation was, 'The Government are expected to manage without taxation

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50 Ibid, p. 52.
51 Ibid, p. 54.
52 Ibid, pp. 56-57.
which is odious to the populace .... However it has to be impressed on the people that no Government's resources could be unlimited, and while the Government have set in motion such ameliorative work as is possible to accomplish within the limits of the present revenues, any large scale and comprehensive ameliorative programme for the people inevitably depends on the ability to obtain more money through fresh taxation. The attitude to taxation has therefore to change.\textsuperscript{54}

Narrating his limitations he said, 'While the entire responsibility for nation-building rests on each province the heads of revenue allotted to it are limited in their scope and inelastic in their nature. They are insufficient for the purpose and barring only a few, all the heads are also the same as the provinces had before the inauguration of Provincial Autonomy'.\textsuperscript{55}

Pramatha Nath Banerjee of the Congress Party initiated the Budget discussion on February 20. His speech was sober and the attack was moderate. The most unexpected feature of the session's discourse was the strong criticism of the Ministry's conduct by some members of the Ministirialist Party. The Government's inability to discontinue Dog Racing, failure to introduce Free and Compulsory Primary Education and enormous provision for new building projects were the main grounds for attacks. Abdul Bari remarked that it was astonishing that the Government had failed to utilise the huge sum of money which had been provided in the last year's Budget for want of projects and definite schemes.

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\textsuperscript{54} B.L.A.P., vol. LIV, No. 1, p. 63. \\
\textsuperscript{55} Ibid, p. 63.
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Abu Hossain Sarkar of the Opposition in course of his speech said, 'The man behind the plough of the Hon'ble N.R. Sarkar has vanished behind the horizon and the refined sensibilities for prohibition are gone'. Idris Ahmed Mia of the ruling party attacked the Ministry for its failure to introduce Free Primary Education in the Province. He told the Government that they had until now supported it in session but the Government should realize that there was a limit to their patience'. Jogendra Nath Mandal said, 'In fishing for a budget in the pool of bottomless deficits the financial wizards of Bengal have neglected the most obvious expedient of throwing wider the net of taxation upon the possessing classes both feudal and bourgeois'. Jagat Chandra Mandal described the Budget as 'aristocrat-feeding budget'. Maniruddin Akhand said that the Budget was not the people's Budget. George Campbell of the European Group considered that professional tax was also an income-tax. The general discussion was dull. However, Tulsi Goswami's speech attracted some attention. Accusing the Government for its alibi of lack of funds he said that the 'lack of funds this year, when the Provincial Exchequer is probably more prosperous than it has ever been is indeed something which does not plead the bankruptcy of the Province but the bankruptcy of goodwill and intelligence'.

During the time of voting of Budget Demands (from March 8 to 25) callousness of the members in general had been manifested. It may be mentioned that in most of the cases, the Opposition opposed the Demands merely for the sake of opposition. In many cases, the

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56 B.L.A.P., vol. LIV, No. 1, p. 64.
57 Ibid, pp. 228-229.
60 Ibid, 334.
Ministry carried their Demands without any division. When Prasanna Deb Haikat moved for a grant of a sum of Rs. 12,000/- for expenditure under the head 'Salt', the Opposition severely criticised the Government for its apathy to popularise the Salt Industry in Bengal. As Tamizuddin Khan placed the demand under the head 'Agriculture', the failure of the Government to ensure better price of raw jute for the cultivators and to adopt any comprehensive scheme for agricultural improvement was subjected to severe criticism in course of the debate.

When the Revenue Minister, Bejoy Prasad Singha Roy placed the Demand of Rs. 28,96,000/- for expenditure under the head 'Land Revenue' and a sum of Rs. 2,00,000/- for expenditure under the head 'Famine Relief' he emphasized that 'no rent' mentality was responsible for the deterioration of collection of land revenue. As he said, 'There is a serious propaganda going on by the ex-detennues, the Congress workers and the Krishak Samitis against Government and against landlords. Definite attempts are being made to mislead the agriculturists. Sir, I would appeal to Hon'ble members, irrespective of their party allegiance to counteract this mentality'.

The item by item Budget Demands were discussed and in most of the time, the proceedings were cold. Fazlul Huq as the Chief Minister and the Education Minister was severely criticised by Shyama Prasad Mookerjee. But there were no bickerings as gathered from the Press. 'Education Budget without Bickerings - Divergent View Points' was the headline of the Patrika. A.K. Fazlul Huq stated that the Province of Bengal would have Primary Education without any cess.

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62 Amrita Bazar Patrika, March 15, 1939.
By way of cut motions in respect of the Demand for Grant under the head 'Co-operation' moved by Mukunda Behari Mullik, charges of defalcation, corruption and nepotism were brought against the Co-operation Department and Co-operative Societies.

When a cut motion came on the expenditure of 'General Administration', the Opposition speakers alleged that the policy of the Ministry had led to an encouragement of communalism in the Province. Charges were also levelled against the Ministry that they were trying to suppress the legitimate criticisms of the activities of the Government. H.S. Suhrawardy, the Labour Minister, while replying to the debate on his demands, accused the Labour members of the House, amidst strong protests from such members that they were spreading communal slogans in the labour areas. In all cases of Budget Demands, cut motions were lost and the original demands were passed without division except that on Police where the divisions were 135 for the demands and 75 against'.

In sum, the opposition charges against the Government were concentrated on the issues like neglect of the cultivators, growing unemployment, subsidy to the daily Azad, the non-utilization of money on Primary Education, Government's apathy to popularise Salt Industry, etc. However, the neglect to the cultivators was too wide a charge. Considering the dimension of the problem, the Ministry's performance to change the lot of cultivators, by any estimation, was not a mean achievement.

In course of his Budget speech, the Finance Minister, N.R. Sarkar claimed that in spite of international repercussion, in the

63 B.L.A.P., vol. LIV, No. 4, pp. 119-120.
concluding months, the year ended with revenue surplus of Rs. 1 crore 18 lakhs. Amongst the constraints that the Government had been facing were widespread floods in many districts. Other salient features of the Government policy were the allocation of biggest amount for education, the appointment of Flood Commission to study land tenure system and John Mathai Committee to study the prospects of industrial development. N. Sanyal of the Congress created some embarrassment for the Government by alleging Budget leakage. Certain issues of the Budget discussions had brought communal air in the House. The important issue which came up for discussion during the Question Hour was the functioning of the 'Debt Settlement Board'. Another redeeming feature of the debate was bitter criticism of the Government by some Coalition Party members. No doubt, these ominous signs proved fatal subsequently.

It may be noted that the Press, supporting the Opposition, were equally critical of the Budget. As the Advance wrote, 'The Huq Ministry have not utilised the additional revenue for nation-building activities. They will have nothing to do with retrenchment. If the people clamour for Prohibition, Primary Education and other nation-building activity, they must submit to fresh taxation. And more money to them means more extensive distribution of patronage in an extravagant manner'. The resignation of Shamsuddin Ahmed was also a major issue of the Pro-Congress Press. The Grant to the Azad had been characterised by the Advance as 'Bengal Government's Surrender to Communal Rancour'. On February 21 (1939) in the Legislative Council Radha Kumud Mukherjee characterised the Azad as the

65 Advance, 17 February 1939, Editorial 'More About Budget'.
66 Advance, 22 February 1939.
twelfth Minister, without portfolio' which had been coined by the Pro-Congress Press and given huge publicity. This adjective to the Azad was used by many Assembly members, notably Abu Hussain Sarkar and Nishith Nath Kundu.

Budget of Suhrawardy and the War

In the changing circumstances of the war, the Budget of 1940 was presented by the newly appointed Finance Minister, H.S. Suhrawardy because of the resignation of N.R. Sarkar. Suhrawardy in his Budget Speech stated, 'The immediate effects of the war have been for the most part beneficial to the economy of the Province but it would be dangerous to enlarge our commitments on the basis of that prosperity against the slump which all previous experience suggests must inevitably follow. Further we must be ready and prepared to take our due share in the burden of the war, should events nearer home involve us more directly and closely. Partly therefore on account of our revenue position which I shall consider unsatisfactory until such time as the income can be increased to meet the natural developments of our nation-building departments, and partly on account of the precautions that we must take against contingencies over which we have no control, the budget of this year does not contain any spectacular features, nor have the Departments taken up any new long range schemes likely to involve the finances of the Province in recurring expenditure of considerable magnitude'.

The Finance Minister recalled that his predecessor in presenting last year's Budget announced that it was based on the assumption

that war would not break out. The falsification of the hypothesis had naturally upset the estimates. For example, income-tax increased by Rs. 21 lakhs, land revenue by Rs. 7 lakhs and stamps by Rs. 8 lakhs. The decrease in the jute was expected to be Rs. 30 lakhs. The war had heavy impact on the Budget no doubt. As against the increase in revenue, the war had necessitated certain extraordinary charges, the most important of which were on account of air raid precautions, control of prices and employment of extra Police force to guard protected areas. The charges were mostly to be recovered from the Government of India. The war also had caused the abandonment or postponement of certain items of expenditure such as 'curtailment of leave outside India, involving smaller expenditure on leave arrangements, non-utilisation of State Scholarships tenable in European countries and the postponement of some original civil works, in view of the general rise in the price of materials'. With this background, the Finance Minister presented his Budget and hoped that some improvements in the development works would be possible in spite of the constraints.

During the general discussion on the Budget and also on the discussions on the Demands for Grants, cut motions were moved by the Opposition and series of incidents happened which led the Speaker to suspend the Session for some time and even he had to ask some members to withdraw from the House. The issue of jute was a major source of excitement. W.A. Walker of the European Group while congratulating the Finance Minister for his Budget, referred to the question of Jute Restriction and maintained that the Government had been over-hasty.

in their decision regarding the current year's jute crop. He said that the Government had not considered the possible consequence of restriction and its grave danger on the Provincial economy. An important Muslim Leaguer and a representative of Muslim Chamber of Commerce, Abdur Rahman Siddiqui deplored the view and said that the restriction on Jute was the only means to bring back the prosperity of Bengal. If the Government of Bengal caught hold of the golden fibre and utilised it in various other ways it would bring money from all parts of the world. His speech was given wide publicity in the Press, particularly by pro-Government papers.

In course of discussion on the Demand for Grant on Education, Kazi Emdadul Huq speaking on a cut motion gave his critical observations on Women's Education. He suggested that more money should be allotted to the Male Education and if the necessary money was not available otherwise, it should be available even by cutting down the allotment under the head 'Female Education'. According to him, the Province had enough of female education and 'there must be called a halt because the then existing female education was making women wayward and was leading them to moral degradation'. He even warned such 'misguided females' and asked them to look after the household works.

The Government was criticised by Sarat Chandra Bose and N.R. Sarkar on the omission of grant to Viswa Bharati and Sriniketan. Rai Harendra Nath Chowdhury attacked the Government for inadequacy of grants to non-Government Secondary Schools and failure of the Government to introduce Free and Compulsory Primary Education in all
the districts of Bengal and that too by imposing tax on agriculturists. The Chief Minister however, told the House that to introduce Free and Compulsory Primary Education, it would require Rs. 5 crores.

The next important item was Prohibition. The Krishak Proja Opposition and the Congress members criticised the Government for its failure to implement its promises in respect of Prohibition. Henry Birkmyre explaining the viewpoint of the European Group pointed out that the experiments of Prohibition in other States and Provinces in India had not succeeded. Even if it was feasible, he opined, Bengal should not risk such an attempt now, because in view of a series of deficit budgets, ever mounting taxes and also in view of many schemes of Public Welfare requiring money. He asked, 'Can we, therefore, at this stage risk a shrinkage of revenue which will inevitably result if we introduce complete Prohibition?'

The Premier told that Prohibition was successful in Noakhali district and the Government proposed to expand it to the adjoining districts of Chittagong and Comilla. He assured the House that Prohibition was the goal of the Government but the goal would be reached by easy stages. He asked the critics to see that 'the people are induced to give up their habit of drinking' and with laughter he said, 'those who drink hardest are generally the people who shout the loudest for Prohibition'.

While the Government placed a Supplementary Demand on March 30, 1940, a sum of Rs. 5,55,000/- for 'Extra Ordinary Charges in India', Surendra Nath Biswas of the Congress moved a cut motion.

73 Ibid, p. 59.
While moving it he said that those charges were incurred in connection with the war. He said that Press Censorship Department was unnecessary and thought that the Ministry maintained it only for political purposes and to gag public opinion. He also said that the expenditure on air raid preparations was 'a sheer wastage of public money'. Home Minister Khawja Nazimuddin replied that S.N. Biswas did not mention the rise of prices of food stuffs due to the war. He mentioned that, in the prevailing situation it was difficult to rule out the possibility of air raid. He further stated that most of the air raid expenditure would be recovered from the Government of India. Regarding the Press censorship, he maintained that it was not to cripple the criticism against the policy of the Bengal Ministry but against the war as designed by the Defence of India Act. The motion of S.N. Biswas was then put to vote and it was lost by 52 to 90.

One of the interesting issues of the Budget discussions was the speech of the former Finance Minister. His speech became the talk of the Press and the public. He criticised the Government and the Finance Minister 'for an inadequate appreciation of all relevant facts and also a sad confusion of thought'. His speech became the headline of the next day's dailies. The Amrita Bazar Patrika gave banner headline as 'Budgetory Hoax Exposed', 'A Devastating Speech - Ex Finance Minister Springs Surprise on the House'. The pro-Government daily, the Star of India published the report with the headline, 'Ex Minister's Self-Contradictory Speech'. Amrita Bazar's own comment was like this, 'while one can sympathise

75 Ibid, p. 251.
76 Ibid, No. 1.
77 Amrita Bazar Patrika, February 24, 1940.
78 Star of India, February 24, 1940.
with the Finance Minister for having to face this sad state of 
finance of the Province, one looks in vain in the Budget estima-
tes for any effort to expand what resources there are on planned 
and constructive schemes'.\textsuperscript{79}

Another noteworthy feature of the Budget discussion was the 
plea of both Houses for the larger share of central allocation of 
money. In the Council, Radha Kumud Mukherjee said, 'The whole 
Province has been impoverished, and I am now afraid that all the 
idealism which inspires the members of the Party opposite and the 
members of my Party (Congress), all the national idealism that 
ispires us in this House, all that idealism will go for nothing 
because we are not able to secure the financial basis on which 
alone this ideal and nationalism can materialise'.\textsuperscript{80} The Finance 
Minister, H.S. Suhrawardy echoing R.K. Mukherjee maintained that 
Bengal should have larger share of federal finance. He said, 'We 
find that it is impossible to develop further unless we have a 
larger income'.\textsuperscript{81} To a suggestion from R.K. Mukherjee he said, 
'We are going to fight and we are continuing the fight'.\textsuperscript{82} (with 
Government of India).

The wartime Budget of the Bengal Government for the financial 
year 1941-42 was significant for some important measures. The 
Budget was applauded as well as criticised. While presenting the 
Budget, the Finance Minister Suhrawardy said, 'The year (the finan-
cial year 1940-41) is now drawing to a close and has seen momentous 
happenings beyond the boundaries of India. No rational being can be 

\textsuperscript{79} Amrita Bazar Patrika, Editorial 'Bengal Budget', February 16,1940.
\textsuperscript{80} Bengal Legislative Council Proceedings, February 21, 1940, 
\textsuperscript{81} Ibid, 27, February, p. 180.
\textsuperscript{82} Ibid.
indifferent to those happenings on to the varying course of the
great struggle between the Democracies and the Dictator Powers,
but this morning my reference is to the war upon the economy of
this Province.

'I have been said that to other Provinces the war has brought
comparative affluence. In Bengal, the effect has just been the
opposite; reason is not far to seek. The loss of the continual
markets has been a serious blow to the jute trade and the life
blood of this Province's economy is jute'. In the conclusion of
his speech, the Finance Minister had made some general statements
on the Ministry's policy in relation to India's war efforts. He
spoke thus, 'We fully recognise that until victory is finally won,
it is essential to subordinate the needs of the Province to the
paramount claims of the Centre's war effort, but in our opinion
though at the present time to hold in abeyance all ideas of develop-
ment may be appropriate enough in the case of those provinces that
have for many years enjoyed standards of administration considerably
higher than those obtained in the nation building departments in
Bengal, such a course is not possible in the case of Bengal where
the administration of the Province is only just beginning to recover
from the effects of years of starvation. Nor can we agree with the
view that every rupee spent in this Province over and above that
necessary to maintain the administration of last year's level is a
rupee diverted from India's war effort. This is a short-sighted
view'.

The Assembly being adjourned for nine days for the census
operation, the general discussions started nine days later, that is,
on February 25. Rai Harendra Nath Chowdhury of the Congress took the floor first. Referring to the previous year he said, 'reckless estimates coupled with thoughtless expansion of expenditure on non-essential matters opened up the prospects of an early bankruptcy and the case for new taxation had to be made out'. 85 To him this would be repeated this year for at least Rs. 103 lakhs would be revenue deficits. Ishwar Das Jalan of the Congress said, 'So far as the middlemen are concerned they say, "Long live the Hon'ble Mr. Suhrawardy" because under the regime they are getting huge profits which they never got before. But the cultivators for whom the Ministry claims to carry out this scheme (jute) are not benefitted substantially'. 86 Pulin Behari Mullick was unhappy for the poor educational grant to the Scheduled Castes. W.A. Walker of the European Group congratulated the Finance Minister 'on his clear and comprehensive Budget Statement'. 87 He also said in the conclusion, 'I welcome the Hon'ble Finance Minister's statement that Government fully recognises that until victory is finally won it is essential to subordinate the needs of the Province to the paramount claims of the Centre's war effort'. 88

Mohammad Hassanzaman of the Coalition Party criticised the Budget for its bureaucratic attitude. Nishith Nath Kundu said that the Budget may be noted 'for haphazard grants for distributing patronage to a few fortunate favourite institutions'. 89 Jogesh Chandra Gupta said, 'I need not have referred to this war advocacy

86 Ibid, p. 45.
87 Ibid, p. 60.
89 Ibid, p. 73.
of the Hon'ble Finance Minister but for the inaccurate estimate that has crept into the Budget'. Mira Dutta Gupta opposed any further taxation on 'promises of nation-building activities which are entirely illusory'. Giasuddin Ahmed criticised the Budget for increased allocation on Police. To him, 'non-Bengalis had been brought to Police to lathicharge Bengalis, Hindus and Muslims alike'. Surendra Nath Biswas recommended certain positive measures to improve the lot of the villagers. Syed Jalaluddin Hashemy wondered, 'that a man of the status of Mr. H.S. Suhrawardy should read out a set speech written by his Secretaries'. Niharendra Dutta Majumdar considered it as a 'criminal waste' 'to provide funds for war purposes', in the name of nation-building. Abu Hossain Sarkar said, 'I congratulate the Hon'ble Finance Minister for really bringing out a Budget for the exploitation of the masses truly reflecting the intention of the Zaminder-ridden Ministry'.

On March 3, while the Finance Minister was replying to the general discussion on the Budget, there was an uproarious scene in the House following which the Opposition, the Congress under the leadership of Sarat Chandra Bose, Krishak Proja led by Shamsuddin Ahmed withdrew from the House. At the end of his speech, the Finance Minister explaining the Jute Policy pursued by the Government opined that it had benefitted the people and the Government. He alleged that the Leader of the Krishak Proja Party was responsible for a fall in the price of jute for the members of the party had been engaged in telling the people that the Government would

91 Ibid, p. 108.
93 Ibid, p. 117.
94 Ibid, p. 132.
95 Ibid, p. 143.
96 Ibid, p. 165.
give up the policy of Jute Restriction. Referring to the Krishak Projas, he said, 'I characterise them as the enemies of the people and the enemies of agriculturists'. At this stage angry exchanges started between the Ministers on the one hand and the members of the opposition, the Krishak Proja and the Congress (Bose Group) on the other. After all the Opposition members belonging to the Congress, Krishak Proja and the Independent Scheduled Caste Party left the Chambers, the Finance Minister resumed his speech. He said that crores and crores of rupees had flown into the pockets of the agriculturists as a result of the action taken by the Government regarding jute.

Although Opposition members belonging to the Bengal Congress Parliamentary Party boycotted the legislature, the other group under the directive of the All-India Congress Parliamentary Subcommittee, decided to attend the session of the legislature only on two occasions — first, when the legislature would take into consideration the Calcutta Municipal (Amendment) Bill as modified by the Select Committee and secondly, on the occasion of the consideration of the Bengal Secondary Education Bill which was then under the consideration of the Select Committee. The necessary permission had been secured by Kiran Shankar Roy, Leader of the Party in the Legislative Assembly from Rajendra Prasad, the Congress President. To issue a statement to this effect, Kiran Shankar Roy, leader of about 12 members rose to speak in the Assembly on the eve of their withdrawal from the House and said, 'whenever the present Government brings forward measures to trample the fundamental interest of this

98 The Statesman, March 5, 1941.
Province, those of us who will remain outside the prison, will come here to record our opposition'.

Change of Ministry And S.P. Mookerjee As Finance Minister

The year 1942 was eventful in Indian politics as well as in Bengal politics. The new Bengal Government had to face some unusual problems and several important issues came before the legislature though nothing remarkable was done regarding legislations on the subjects. The Budget Session continued for 27 days. The new Finance Minister, S.P. Mookerjee presented his Budget for the year 1942-43 before the legislature on February 16, 1942. The Budget disclosed a deficit in revenue of Rs. 1 crore and 5 lakhs. Outside the revenue accounts, the Budget anticipated surplus of Rs. 69 lakhs.

The Finance Minister first tried to show the gravity of the situation and thus stated, 'The situation which confronts us today is without parallel in the history of our country. The war is now at our door. So long as hostilities were confined to Europe and Africa, the war seemed a long way from Bengal. But now with a new and powerful enemy so close to her borders, this Province finds itself all but in the front line. Constitutionally situated as we are, we can neither organise nor direct the military defence of Bengal. Our budget therefore has nothing to do with active military defence. But I believe I shall voice the feelings of all sections of the people of Bengal when I say that it is only by a proper co-ordination of nation's fullest efforts both in respect of Military Defence and Civil Defence that it may successfully face a modern war with confidence, courage and determination. Our budgetary plans have to be so modified as to reflect the proper appreciation of

of current events beyond our borders. In a limited sense therefore, my budget is in the nature of a War Budget, dealing as it does with schemes of Civil Defence of considerable magnitude. In this estimate that I shall present before the House this afternoon 'Nation-saving' takes the place of 'Nation-building'.

From this spirit, it was quite obvious that a huge sum of Rs. 1 crore and twenty lakhs had been provisionally allotted for Civil Defence. But a lump provision of Rs. 1 lakh for the promotion of communal harmony was indeed unprecedented. Justifying this particular item, the Finance Minister stated, 'Nothing is more regrettable or more calculated to wreck all plans for reconstruction than a spirit of antagonism between the communities whose duty is to build up the amenities of civilised life in a spirit of mutual tolerance and co-operation. If the atmosphere in which we have to work is poisoned by communal hatred, our plans, however well thought out, are foredoomed. It will be one of the foremost endeavours of the present Ministry to restore amity and understanding between the great communities that have a common interest in the prosperity of the Province'.

Dhirendra Nath Dutta initiated the general discussion on the Budget and pointed out that there was no difference between the Budget of the new Ministry and the previous Budgets since the introduction of the Provincial Autonomy. He briefly discussed the expenditure items and coined that they were not adequate to redress the minimum needs of the people. The next Speaker, Maulvi Abul Hashim commented that it was not possible for the Government to

reveal in its Budget any real 'constructive genius', but good-
bye to every kind of nation-building affairs in the name of 'nation-
saving'.

I.D. Jalan spoke softly and maintained that the time was such
that much could not be expected in the prevailing circumstances. C. Griffiths spoke mostly on the foreign affairs and the war. He
was of the opinion that the provision of Rs. 1 lakh for the promotion
of communal harmony was interesting no doubt. But he said, 'one
wonders if social functions among the leaders could bring about the
desired result'. Nikunja Behari Maiti considered the Budget as
a strain on Bengal. He suggested that the duty of the Government
was to go to the villages and work for reconstruction of the vill-
ages. He regretted that nothing substantial had been allotted for
the upliftment of the women. He urged upon the Finance Minister to
take initiative for the spread of Bengali language and literature.

There was no new taxation measure and this was highlighted by
the Press. Among the other items which gained attention of the
Press were 'Schemes for Civil Defence', 'Heavy Shrinkage in Jute
Export Duty' and 'Lump Provision for Communal Harmony'.

The Finance Minister S.P. Mookerjee had stated in his reply
in the House that they had taken over the Ministry very late and
they had to go through several commitments, good and bad. But he
said, 'We recognise at the same time that there are items of expen-
diture which require reinvestigation in the best interest of the
Province.

104 Ibid, p. 121.
105 Ibid, p. 130.
107 Amrita Bazar Patrika, February 17, 1942.
'I would welcome whole-heartedly any constructive suggestion coming from any side of the House indicating the manner in which the present Ministry should scrutinize the budget estimates so as to represent the real welfare of the people'.

An Assessment

During the period under consideration, six Budgets had been placed by three Finance Ministers. The first three, 1937-38, 1938-39 and 1939-40 had been presented by Nalini Ranjan Sarkar. The fourth and the fifth Budgets, namely 1940-41 and 1941-42 came from H.S. Suhrawardy and the sixth had been placed by Shyama Prasad Mukherjee.

Since the introduction of the Provincial Autonomy, the Government that assumed power under the leadership of Fazlul Huq, had a rural bias. This would be evident from the first Budget of the Government, where there had been provision for the establishment of Debt Settlement Boards and the Schemes for 'Irrigation'. The Congress was lukewarm on the support to the Government on these issues for their leader Sarat Bose had accused the Government that they had not drawn a comprehensive rural reconstruction programme. The European Group's support to the Government was more tactical, rather than on merit.

The rural bias of the Government was more pronounced in the next year's Budget, where there had been a provision of establishing a Directorate of Rural Reconstruction. Support Price for the jute growers was another issue which was highlighted in course of the Budget discussions. Because of increasing anti-British movements, the expansion of the Police was going on. But the most important

issue which dominated the Budget debates was Education. Huq Government allotted highest amount among the 'Service expenditures' on Education. There had been an attempt to make Primary Education free and compulsory. There were, however, some disgruntled Scheduled Caste members who thought that there should be more investments on the Education of the backward Community. Interesting controversy was going on regarding establishment of a 'Purdah College'. But there was a lot of heated discussion on Calcutta University. The Muslim League members wanted to censure the Vice-Chancellor through censuring their own Government.

In the Budget of 1939-40, there were provisions for two committees which had far-reaching consequences. One was the Flood Commission to study the Land Tenure System, the other was Mathai Committee to study the prospects of Industrial Development. Fiscal relationship between the Centre and the Province was raised by the Finance Minister and obviously he demanded more money for the Province.

Another noteworthy feature of the Budget discussion was the criticism by the members of the Ministrialist Party. Allotment to 'Police' head continued to be the major source of Opposition attack. The opposition Krishak Proja group had criticised the Finance Minister that 'Man behind the plough' was 'vanishing behind the horizon'.

In the longest ever Budget Session, Salt, Raw Jute, Famine Relief were other issues that came up for discussions. The Land Revenue Minister digged at the Opposition, particularly the Communists for their 'No Rent Campaign'. The Grant to Pro-Government daily the Azad was a major source of attack. The Congress criticised the Government for importing Communalism in the administration. On the other hand, Labour Minister Suhrawardy charged the Congress Labour members for inciting communalism.
So long the slogan of the Government was 'Nation-Building'. But with the advent of the war 'Nation-Saving' gradually over-shadowed 'Nation-Building' endeavours. The Budget of Suhrawardy presented for the year 1940-41 manifested very little development projects. 'Extraordinary charges' dominated the Budget. 'Jute' was, however, an important item of discussion. While the European Group was full of praise for the Budget, they could not swallow the Jute Policy of the Government. Other important issues which cropped up for discussions besides Police were Prohibition and Education of the women and 'Poor' educational grant to the Scheduled Castes. The Congress criticism against Prohibition was very much opposed by the Europeans whereas the Chief Minister Fazlul Huq was favouring for gradual steps. The former Finance Minister N.R. Sarkar's criticism of the Budget drew considerable attention of the House, as well as in the Press.

The Budget of 1941-42, the second Budget of Suhrawardy was practically of same nature. Suhrawardy in his Budget Speech admitted that due to war, the development programme of the Province might be subordinated to the military needs of the Centre. But to expedite the task of the Province, more grant from the Centre was essential. The Opposition, particularly the Congress, was very critical of the Government that it had given up all the development programmes. The employment of non-Bengalis in the Police was also a source of Opposition attack. The Finance Minister charged Krishak Proja leaders for their false propaganda regarding the Government's Jute Policy. As a sequel, the entire Opposition withdrew from the House.
The sixth Budget since the introduction of the Provincial Autonomy was presented by Shyama Prasad Mookerjee for the year 1942-43. There were dramatic changes in political scene of Bengal by this time. The war was very close to Bengal. S.P. Mookerjee's Budget was also not an exception to the trend of 'Nation-Saving Budget'. However, the redeeming feature of the Budget was that there was no fresh taxation. This time the Muslim League Opposition was charging the Government that, taking advantage of the war they had given goodbye to all developments. Another unique allotment in the Budget was a lump grant for Communal Harmony. S.P. Mookerjee in an unusual gesture to the Opposition said that he would accommodate any positive suggestion of the Opposition and the budgetary provisions might be re-adjusted accordingly.