

# Indian Opinion

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## INDIAN FEDERAL SAFEGUARDS

ADDRESS BY SIR KURMA REDDI

IMPORTANT reference to the Indian political situation was made by Sir Kurma Reddi, the Indian Agent at the meeting of the Maritzburg Indian Parliamentary Debating Society last week. As the speaker was a Minister in the Madras Government in the first Dyarchic Council, inaugurated under the Montague-Chelmsford Reforms, and for some time Professor of Constitutional Law in the University of Madras, authority was lent to the statement he made.

Sir Kurma traced the history of the Indian constitution and after pointing out how the Government of India Act of 1919 provided for the Statutory Commission at the end of ten years, he said, that the Simon Commission Report had become a dead letter even before the ink had dried up on the pages it had been written.

He detailed the circumstances in which the Round Table Conference was constituted and referred to the conclusions to which the Federal Structure Committee had arrived at.

Taking the "safeguards" suggested by the Round Table Conference as essential for the safety of India, and for the stability of her financial position as his text, Sir Kurma severely criticised certain aspects of these safeguards.

He was willing to concede, he said, that certain "safeguards" were essential. He agreed in particular that defence, foreign relations and relations with Indian States might be treated as "reserved subjects," to be directly under the control of the Governor-General, who would be responsible to the British Parliament.

### Defence

"In these days," he said, "when Dominion status has been acquiring a fuller meaning, almost equal to complete autonomy, and the Dominions have been claiming the right to secede, it might seem anomalous that there should be in India some departments to be solely administered by a Governor-General responsible to the British Parliament and not to the Indian Assembly."

But considering the peculiar position of India and the need for "hastening slowly," Sir Kurma would not object to these restrictions in the hope that they would soon be removed.

On the question of defence, however, he was keen on one particular subject, that of the military expenditure of India which, he said, bore the highest proportion to total expenditure of all countries of the world.

He pointed out that the post-war expenditure had increased by 160 per cent., while Britain's expenditure rose only by 49 per cent., and the expenditure of the Dominions only by 33 per cent.

Taking the figures given by Mr. Per. Jacobson, who was for some time in the secretariat of the League of Nations, he pointed out that the armaments expenditure of India was 1,069 million gold francs, while that of Australia's was 151 millions, Canada

93 millions, Irish Free State 76 millions, New Zealand 25 millions and South Africa 25 millions gold francs.

Thus the total of all the Dominions put together, he said, came up to only 370 million gold francs, while India's expenditure was 1,069 million gold francs, or nearly three times as much as the expenditure of all the Dominions put together.

The central revenues of India were 88 crores of rupees equivalent to £66,000,000. The expenditure was represented by the same figures; of these the military expenditure alone was 55 crores of rupees or £41,000,000. Thus making it a higher percentage of total expenditure than in any other country.

The Simon Commission, stated Sir Kurma, had admitted that economically this expenditure was unproductive unlike expenditure such as sanitation or public health, nor was it a case of redistribution of wealth within the country itself, as was the case with expenditure of public services. Thus it was a heavy drain in no way helping the productive efficiency of the country.

There were at present 55,000 British soldiers in India and he urged that provision should be made in the Constitution for the gradual reduction of these soldiers, so that within a period of 10 years there would be no more British soldiers in that country. Provision should be also made for the training of Indian soldiers as army officers so that within the same period the Indian Army, mainly, if not wholly, was officered by Indians.

He said that as far as military expenditure was concerned the Governor-General should act on the advice of his Ministers.

He then expressed himself strongly to the effect that too much stress was being laid on the Hindu-Moslem differences. These would adjust themselves as soon as self-government was secured.

He agreed that minorities required protection, but provisions like those known as "entrenched clauses" in the South Africa Act of 1909, ought to satisfy these minorities.

He also agreed to the "safeguards" provided for the repayments of loans, for the payment guaranteed by the Secretary of State for India and that adequate provision should be made for the security of British trade and property interests as existing at present in India.

He was perfectly willing that the I.C.S. and other Ail-India services should be protected and that their rights should in no way be infringed upon.

But in regard to those who would be appointed hereafter, the matter should be entirely under the control of responsible Ministers who would fix the scales of salaries and conditions of service according to requirements.

### Special Powers

In connection with the special powers sought to be vested in the Governor-General for the preservation of peace and tranquility of the country, Sir Kurma urged that there was no need for such powers and that such powers should be vested in

the Ministers, safeguarded by the "entrenched clauses" in case of extreme importance "certified" by the Governor-General.

He further urged that the Governor-General's advisers, even on "reserved subjects," should be themselves selected from the elected members of the Assembly or the Senate, and that they should be collectively responsible, along with the other Ministers, who were liable to vacate office when their colleagues resigned, though they might be reappointed in the next Cabinet.

Further, he added, they must be members in whom the Prime Minister had confidence as much as the Governor-General.

### The People's Concern

"The financial stability and maintenance of Indian credit are the concern of the people of India and autocratic powers ought not to be reserved to the Governor-General and unless the people have the control of the purse, democracy becomes a sorry farce and a mockery.

"It ought to be within the purview of the Legislative Assembly, and the Legislative Assembly alone, to deal with currency, coinage and exchange and with all financial matters in general.

"You cannot eternally depend," he declared, "upon British military officers to determine the policy and programme of the military affairs of India, but you must train Indian Ministers in the art of tackling the subject, and if only for this purpose, Indian Ministers should from the beginning be appointed in these 'Reserved subject' departments.

"If Indians are to be masters in their own homes, if India is to have full responsible Government, if India is to have anything like Dominion Status, if Indian unrest is to be subsided and peace and contentment is once more to reign in that unfortunate country of mine, nothing short of that what has been suggested here will satisfy her requirements.

"Let us hope that British Statesmanship will rise equal to the situation, that British generosity and prudence will feel the need for satisfying the people of India, their aspiration will be granted and then India, as equal partner in that great Empire will shine much better than ever as the brightest gem in the British diadem.

"Let us hope and trust in the great British nation that nothing will be done which may lead to the disruption of the Empire, and that everything possible will be done which will add, not only to the peace and prosperity of India and Britain, but also to that of the whole world," were Sir Kurma's concluding words.

While admitting that sufficient "safeguards" should be provided for the discharge of the obligations incurred by the Secretary of State, Sir Kurma strongly objected to powers being invested in the Governor-General to interfere with the financial policy of Indian Ministers and Legislative bodies.

Unanimous support was given to the motion which was carried. It read as follows:—

"That this House is strongly of opinion that the 'safeguards' recommended by the Federal Structure Committee of the Round Table Conference are too stringent and restrictive of Indian freedom and require reconsideration."

## Notes and News

EVERY public worker and leader will do well to assimilate the following words of Mahatma Gandhi:—

"Voluntary poverty is essential to every social and political worker who wishes to remain untouched by the hideous immoralities and untruths that one smells to-day in ordinary politics. To understand the poor people whom one is trying to serve, it is necessary to become one with them, dispossessed, discarding wealth and the pomp of possession—then one feels one's hands clean and can work for the sake of working and not for sordid, golden gain."

BUNDIR Rallaram, M.A., Principal of the D.A.V. College, Hoshiarpur, India, and a prominent missionary of the Vedic religion has arrived in Durban by the Indian boat that came in last Wednesday. We understand Bunditjee is here on a short visit to see the country and to meet his countrymen living in this sub-continent. We extend to Bunditjee a hearty welcome and hope that his stay will be a happy one. His presence amongst us will no doubt be of very great value as we will have much to learn from the Professor about our Motherland. A welcome reception in honour of Panditjee will be held on Sunday under the auspices of the Arya Samaj at the Parsee Rustomjee Hall at 2-30 p.m.

THE Indian community may expect very shortly another distinguished lady guest from India in the person of Sister Balammal who edits *Chintamani*, a paper published in Madras.

IN an article in the *Modern Review* Mr. Banarajdas Chaturvedi who is working in the interests of Colonial Indians has made a suggestion that Colonial Indians should invite some people from India to visit their colonies and study their problems. For example he suggests the names of Mr. S. G. Yaze, Editor of the *Servant of India*, and Swami Bhawani Dayal Sanyasi. "These gentlemen," Mr. Chaturvedi writes, "will make a happy combination and will be able to establish some circles in different colonies to study problems of Greater India. Our colonial friends contribute large amounts of money to help the educational and other institutions in India. Can't they spare a few thousands for this purpose?"

A new site is being developed by the Durban Corporation for the Indian morning market behind Barga Road Station, near Warwick Avenue. The new site is three acres in extent. It is proposed to enclose it, and inside will be the fruit and vegetable stalls on raised platforms, sheltered by a roof. Tables will be used to sell from, so that nothing may be sold "off the ground," as is the present practice in Victoria Street. Separate "lines" will be made for the harnessed carts. A sum of £11,000 has been placed on Durban municipal estimates for the layout of the ground and the necessary buildings. The new arrangement is expected to be ready by June or July next year.

THE Durban Indian merchants have decided to form an Indian Chamber of Commerce at Durban. Mr. I. M. Bobat was elected chairman with Mr. Ismail Moosa as secretary. It was agreed to have a committee of 15 with five to form a quorum. Those present were Messrs. M. E. Lakhi (who presided), S. Rustomjee, E. O. Coovadia, S. Hamed, A. A. Mahomed, A. H. Kazi, S. I. Mall, G. Saheb, A. H. Moosa, G. M. Asmal, I. M. Bobat, N. Bhoola, I. S. Bhoola, M. C. Bassa, Moosa Meer, C. M. Anglia, M. A. Motala, A. B. Moosa, I. V. M. Joona, I. A. H. Moosa, M. A. H. Moosa, M. H. Moosa and M. B. Naik.

MAHATMA Gandhi is reported by Reuter to have spent half an hour in rural English surroundings amongst the goats at the Islington dairy show. He gently patted two goats which supplied him with his famous daily glass of goat's milk to the amusement of a large crowd of spectators. "Goats were delightful," said Mahatma Gandhi, expressing the opinion that English cows and goats were incomparably superior to those in India which were underfed like the Indian people.

We have to be thankful to the Calcutta correspondent of the *Natal Mercury*, that busy body trying to confuse the world about the movement in India, for the piece of news that during a speech at Birmingham Mahatma Gandhi had addressed a few strong words to the Indian Princes. He is reported to have observed that if he had the opportunity he would "dispossess the Princes of their insolent palaces."

The Princes are too thick-skinned to be affected by even harsher rebukes.

Mr. Sen Gupta, ex-Mayor of Calcutta and leader of the Congress Party in Bengal, who sailed for England, with his English wife, who is visiting her home country for the first time in seven years, is reported to have spoken in the course of his address in Bombay of the coming war between Britain and India and renewed boycott of everything British and to have stated that Bengal would prove to India that self-government was not even a question of months or weeks but only of hours.

THE secretary of the Indian student's Central Association, 2, Beaufort Gardens, Brompton Road, London, S.W. 3, has issued the following notice for the benefit of Indians intending to proceed for further studies to England or the Continent:—

Students proceeding to England are advised to intimate their arrival immediately to the Association. The Association gives information regarding admission into colleges and universities, funds accommodation and gives valuable advice on all educational matters. Intending students to England and the Continent should get into touch with the Association without delay.

AMONG the prominent passengers to sail by the *Karagala* were Mr. Jashbhoy Rustomjee who has gone on a short visit to India and Mr. A. A. Gandhi of Tongaat and Mr. Raghayee D. Parekh of Varu-lam.

MR. M. I. Kaizer, late of the firm of A. M. Bayat of Maritzburg and an ardent worker as an official of the Maritzburg branch of the Natal Indian Congress, left last Wednesday accompanied by Mrs. Kaizer for Mecca for the Hadj ceremony. We wish them all a very pleasant voyage and a safe return.

THERE was a very happy gathering at the Mayville Castle last Saturday afternoon when a tea party was given in honour of Mr. G. S. Ricketts, a member of the Staff of the Agent of the Government of India and Mrs. Ricketts by the officials of the Natal Indian Congress. Speeches were made by Sir K. V. Reddi and Messrs. S. Rustomjee, A. Christopher and Mrs. Christopher wishing Mr. and Mrs. Ricketts every happiness and prosperity in their married life and a beautiful silver coffee set was presented to them as a token of the community's affection. Mr. Ricketts suitably replied thanking the members of the Congress for the honour they had bestowed upon Mrs. Ricketts and himself.

DEEP regret is generally felt at the sudden death of Mr. Tom Burman, "father of the Durban Town

Council," which took place last Wednesday at his home in Durban. Mr. Burman was 74 years of age and had come from London as a child. Being one of the well-known merchants of the town, being thrice Mayor of the town and having taken part in public work of various description, Indians had occasion to come in close touch with the late Mr. T. Burman who commanded their respect and veneration at all times. Our deepest sympathy goes out to the bereaved family.

#### UNEMPLOYMENT RELIEF FUND

THE Committee formed by Sir Kurma Reddi to take the necessary steps for the relief of the unemployment distress among Indians is now actively at work. During the last week Sir Kurma had several interviews with the leading Indian merchants in this connection and a meeting was called at the Agent's residence at Mayville on Friday evening which was well attended by members of the Committee. It was declared amid applause at the meeting by Sir Kurma that the trustees of the Parsee Rustomjee Trust had donated the sum of £100 to the relief fund. This was a magnificent gesture on the part of the Trustees and was fully in keeping with the spirit with which the late Mr. Parsee Rustomjee had made the Trust. All those who have known the late Mr. Rustomjee know well what zeal he would have shown in the present work had he been alive, and the action of the Trustees is most appropriate and becoming. Their generous action would no doubt give an impetus to others to act likewise and indeed it has done, judging from the results of the Committee's activities during the week. Our appeal to the wealthy merchants, we are pleased to note, has not fallen on deaf ears. Mr. E. M. Paruk has become the treasurer of the Committee together with Mr. B. M. Patel and Mr. Ismail Moola is the secretary with Mr. E. Baring and Mr. B. A. Meghraj. The collection is going on in full swing and while these lines are being written we learn that the donation list has reached the figure of about £500. A Distribution Committee consisting of Messrs. R. K. Khan (chairman), S. M. Paruk, I. M. Bobat, Mahomed Ebrahim, A. Christopher and S. Rustomjee has also been formed.

That the successful working of the Committee is due wholly to the great pains taken by Sir Kurma and his secretary Mr. E. Baring will be readily admitted by all those who are interested in this work and the profound thanks are due to them by the community. But their selfless services will be merited by us only if we see the work inaugurated by the Agent successfully through in his absence. Sir Kurma and Mr. Baring now are touring the Northern Districts whence they will proceed to Johannesburg and the burden has fallen on the shoulders of the remaining officials. We sincerely hope that they will carry on the work even more energetically now than before and prove our appreciation of the services of the Agent not in words but by our deeds.

## POLICY OF STRANGULATION

**W**HILE we go to Press very distressing news has reached us that the Durban Corporation in retrenching its Indian employees is only pursuing the policy laid down by the Government by whom the Corporation is being subsidised. Accordingly about 49 Indian employees have been given notice to leave work and very likely more will be dismissed. Although the Durban Town Council had, not long ago, resolved not to displace its Indian or Native employees it has been pressed to do so by the Government. We do not congratulate the Government on its policy of strangulating one section of the community to make room for another. Only the other day the Administrator said when introducing the Personal and Income Tax Amendment Draft Ordinance in the Provincial Council, to the effect, that Indians were not contributing to the treasury and that by this tax they would be made to do so. We now see that the authorities mean to throw Indians out in the streets uncared for, at the mercy of God, after having benefitted by them all these years, and in addition they are also to be taxed. No words are strong enough to condemn this murderous policy unbecoming any civilised Government. The Congress is taking the necessary steps to protest against this action of the Government. But it will be well for our brethren to realise the far-reaching effects such a policy will have on the existence of Indians in this country and if this stroke will only wake them up to lay aside all petty bickering and to show a united front in the struggle for our very existence we would consider this a welcome stroke notwithstanding how harsh it may appear to be.

## The Power Of Gandhi

When before has the world seen a spectacle comparable to Mahatma Gandhi in St. James's Palace? Here is one naked little man, physically a ridiculous figure, negotiating with the British Empire. There are two parties to the Round Table—the Empire and Gandhi. The one is fortified by tradition of conquest, by caste, by oppression, by greed, by fear that the change which impends will mean its own destruction, and, let it also be said, by the honest belief, held by great multitudes of Englishmen, that any change will sell only misery, anarchy, and chaos for India. On the other hand is Mr. Gandhi, with his vacuum bottle of goat's milk in one hand and his picnic basket of dates and dried corn in the other, exemplifying, in his insignificant person and with his slow, calm English voice, the majesty of an idea. It is the doctrine of non-violent resistance which is giving him his power, which speaks through him, and which, in the last resort, if it is consistently adhered to, is certain to bring him victory.

There was, among Indian delegates as well as British, evidently not a little apprehension over what the Mahatma would say in his first address to the Round Table Conference. But Gandhi was so gentle, so calm, so sweetly reasonable that for the moment fears seemed to be laid. Nor is this to say that he departed from his position, announced long ago and many times since, that India must be free.

If we are intent on complete independence [he said], it is not from any sense of arrogance, not because we want to parade before the universe that we have severed all connection with

the British people. On the contrary you will find in that mandate that the congress contemplates a partnership. The congress contemplates a connection with the British peoples but that connection must be such as should exist between two absolute peoples. . . . I am here to put forward that claim in the gentlest manner possible, but in the firmest manner possible, with all the strength and energy at my command.

If these words were spoken gently, they were strong words for all that. And Gandhi must be aware of his own strength. As a negotiator he has been criticized both for a too great insistence on irrelevant detail and for failure to demand, from Moslems and from his own adherents, a clear statement of policy with which to proceed. In the present case he is evidently determined that general principles must be settled first and details afterwards. Thus he was described as sitting by in evident boredom while interminable discussions were held concerning the means of electing delegates to the new India congress. In his own speech he said:

There was a time when I was proud of being called a British subject. Now I would far rather be called a rebel than a subject. But I have aspired and still aspire to be a citizen, not in the Empire but in a commonwealth—a partnership, if God wills it, indissoluble, but not a partnership imposed by one nation on another.

He comes back each time to the main issue. India must be a nation, in a society of nations of which England also is one, and only one. He says it softly, slowly, gently. But behind him there are millions of his countrymen for whom he is the one voice, the one word; and behind all of them there is the idea. In the Round Table Conference of last winter Mahomed Ali, the representative of the Moslems, also voiced the idea when he said: "Nobody wins in a battle. It involves only the will to kill, but all of our 320,000,000 people have the will to die for the birth of India as a free, united nation."

When subjects talk like this to their rulers one can only pity the rulers. For there is, in the last analysis, no answer that a ruler can make and still be a ruler. And when a subject talks so, he is in fact no longer a subject. Lord Reading last winter declared peremptorily that there was no use in discussing the possibility of India's being received at present on terms of equality with the other dominions. Lord Reading, as Secretary for Foreign Affairs, is negotiating now, at the present conference, and there is no reason to believe that he has changed his views. Even Mr. MacDonald, desiring earnestly to be generous and just, last winter found it necessary also to temporize. India must wait, must learn, must grow to dominion stature before being granted dominion privileges. To this one can only say that Mr. Gandhi can wait also, that he also has not changed his views. And his is infinitely the easier task; for he need only quietly and gently refuse to obey the mandates of the Empire. The Empire must enforce them.

The power of Gandhi's idea is such that it makes specific considerations seem irrelevant. Hindu-Moslem unity will be achieved in time; it failed last winter by only a stroke. A programme for India will be worked out. The opposition of Englishmen will eventually disappear, if not at once, then with time also, one hopes, by peaceful means, but if not, then by British force that must prove ineffective against quiet Indian resistance. The Mahatma need only continue to be resolute. Before strength such as his, empires must give way.—*The Nation*.

## Immigration Case Before Supreme Court

### Mr. H. Rijhoomal's Wife and Children Declared Prohibited Immigrants

The case of Dhamibai and others vs. the Principal Immigration Officer came before the Supreme Court (Natal Provincial Division) as a stated case.

The appellants, the wife and children respectively of Mr. Hasaram Rijhoomal, Manager of Bombay Bazaar, the well-known firm of Durban, arrived in Durban from India on December 10, 1930, and were declared prohibited immigrants on arrival under Section 4 (1) (a) and (b) of Act 22, 1913. They appealed to the Immigrants Appeal Board, which dismissed the appeal.

The Board found that Mr. Hasaram Rijhoomal, who had obtained a certificate of domicile under Act 30, 1903, (Natal) on September 9, 1904, from the Principal Immigration Restriction Officer, Durban, had gone to India in 1915 or early in 1916 for the purpose of rejoining his family in Hyderabad, Sind, and of attending to his businesses in India; that he had not before leaving made application for a certificate of identity under Section 25 (2) of the Act; and that his headquarters during his stay in India were at Hyderabad, where he purchased a residence for himself.

The appellants contended that Rijhoomal was domiciled in Natal up to the date of his departure in 1915 or early in 1916 and that from 1915 to 1929 he had never abandoned his Natal domicile, which was his permanent home. They further contended that in 1929 and 1930 the Principal Immigration Officer had certified that he was domiciled in Natal, as is reflected from a certificate of identity issued by him and that the issue of such documents amounted to an exemption of the appellants by the Minister under Section 25 (1), Act 22, 1913.

The Principal Immigration Officer contended that Rijhoomal's home was and always had been India and that by reason of his long absence in India between the years 1915 and 1929 he had lost any domicile he may previously have had in Natal. In regard to the issue of the certificates in 1929 and 1930 he stated that they had been issued under a misinterpretation of the law which had been made apparent by a subsequent case heard in the Transvaal Supreme Court.

The Board accepted this explanation and after hearing the evidence found that Rijhoomal's place of domicile was India and not Natal.

At the instance of the appellants the following points of law were reserved and the ruling of this Court under Section 3 (2) of Act No. 22, 1913, was sought on them:

- (a) Whether Rijhoomal was in law domiciled in Natal on his departure in 1915 or early in 1916.
- (b) Whether in view of the provisions of Section 30 of Act 23, 1913, as amended, Rijhoomal could after an absence of approximately 14 years be deemed to have retained his domicile in Natal.
- (c) Whether in the circumstances of this case the Minister has in the exercise of his discretion under Section 25 of Act 22, 1913, either before or by means of issue of the certificate of identity exempted Dhamibai and her minor children from the provisions of Section 4 (1) (a) and (b) of the Act.

Mr. A. E. Carlisle, K.C., with him Mr. E. S. Henochsberg (instructed by Messrs. Goodrick & Son) appeared for the appellants, and Mr. F. R.

Shaw (instructed by the Assistant Government Attorney) for the respondent.

After hearing argument, which lasted nearly two days, the Court reserved judgment.

## Natal Personal, Income And Company Taxes

For Tax Year Ended 30th June, 1931

(Ordinance No. 17 of 1928, as amended by Ordinance No. 17 of 1931)

Notice is hereby given that all persons resident in the Province of Natal for 90 consecutive days during the year ended 30th June, 1931, and companies referred to hereunder are, subject to certain exemptions, liable for Taxes under the above Ordinance:—

- (a) Every male person twenty-one years of age or over on 30th June, 1931.
- (b) Every female person who is liable for Union Income Tax for the year ended 30th June, 1931.
- (c) The agent of any person absent from the Province.
- (d) Every company which derives income from sources within the Natal Province.

### When Taxes Payable

- (a) Every person liable for Personal Tax who is not required to render a return of his income under the Union Income Tax Act, must pay the tax to the Receiver of Revenue of his district on or before the 6th December, 1931.
- (b) A person or company having made or been required to make a Union Income Tax return for the year ended 30th June, 1931, shall pay any tax due under the Ordinance within the period prescribed in a notice of assessment which will be issued to such person or company.

### Declarations

Every person liable to tax under this Ordinance and not required to render a return of income under the Union Income Tax Act is required to furnish, for the purpose of determining his liability, a declaration on the prescribed form to the Receiver of Revenue of the district in which he resides. Every Company is required to furnish on the prescribed form a statement of income derived from sources within the Natal Province.

### Penalties

#### PERSONAL TAX.

Any person who is not required to render a return of his income under the Union Income Tax Act and fails to pay his Personal Tax on or before the 6th December, 1931, shall be liable to a penalty of 10 per cent. of the amount of the tax for each month or part thereof during which he is in default. Persons required to render a Union Income Tax return and who fails to pay the Personal Tax by the prescribed date shown in the notice of assessment are also liable for the above-mentioned penalty.

#### PROVINCIAL INCOME AND COMPANY TAXES.

Any person or company failing to pay the tax by the prescribed date shown in the notice of assessment shall be liable to a penalty on a sliding scale from 12 to 80 per

cent. per annum, according to the amount of the tax due.

The Ordinance further provides that any person who fails to furnish any return or to pay tax as required by the Ordinance shall be guilty of an offence and liable, on conviction, to a fine or imprisonment.

#### Exemptions

The following are the principal classes of persons who are exempt from taxes under the Ordinance:—

- (a) All females except Union Income Tax payers.
  - (b) Male adults certified as indigent by the Receiver of Revenue of the district.
  - (c) Male whole-time students who have regularly attended an educational institution and who are not required to render a Union Income Tax return.
  - (d) Any person who was of the age of sixty years or over during any part of the year ended 30th June, 1931, and who is not liable for Union Income Tax for the year ended 30th June, 1931.
  - (e) Any person in receipt of a war pension whose taxable income did not exceed £250.
  - (f) Natives (i.e. members of the aboriginal races or tribes of Africa).
- (Persons claiming to be exempt under items (b) or (c) must apply to the local Receiver of Revenue for a certificate of exemption).

#### Rates Of Taxes

PERSONAL TAX:	TAX.
If the taxpayer's income did not exceed £450 ...	£1
If the taxpayer's income exceeded £450 ...	£2

#### PROVINCIAL INCOME TAX.

At the rate of 10 per cent. of the amount of Normal and Super Taxes assessed under the Union Income Tax Act in respect of the year ended 30th June, 1931.

#### COMPANY TAX.

At the rate of threepence for each £1 of taxable income derived from sources within the Natal Province.

Fuller information may be obtained at any Revenue Office in Natal.

## Natal Indian Congress

### Programme Of Meetings

The following programme for meetings to be held throughout Natal is arranged by the Natal Indian Congress. The officials of the Congress will attend each of these meetings and speak on (1) Repatriation (2) Round Table Conference.

Sunday 1st—Mayville—Arya Yuvak Sabha School, Bellair Road, 11 a.m.  
 Olairwood—Olairwood Government-Aided Indian School, 2-30 p.m.

Saturday 7th—Maritzburg, H.Y.M.A. Hall.

Sunday 8th—Umgeni, Sea Cow Lake Sports Grounds, 11 a.m.  
 Sydenham, Indian Young Men's Society Hall, 2-30 p.m.

Saturday 14th—Ladysmith and Dundee.

Sunday 15th—Dannhauser and Newcastle.

Saturday 21st—Durban Town Hall.

Sunday 22nd—Verulam, Tongaat and Stanger.

At Olairwood, Mayville, Umgeni, and Sydenham the following additional subjects will be discussed: (1) Health Boards, (2) Indian Housing Scheme.

## Transvaal Indian Congress

### Mass Meeting

A meeting of the Transvaal Indians was held last Sunday in Johannesburg under the auspices of the Transvaal Indian Congress. Mr. Hájeb Cassim Adam presided over a large gathering representative of the various districts.

#### Chairman's Speech

Mr. S. B. Medh, secretary of the Congress, read the president's speech which was as follows:—

"Within a few months we shall have in this country representatives of the Indian Government conferring with the representatives of the Union Government on matters affecting the Indian community in the Transvaal.

"The issues that this conference will be called upon to decide are of such gigantic importance that we shudder to think as to what will be the final result of the whole question.

"The Congress, during the introduction of the Asiatic Land Tenure Bill, had to bestir itself in a manner that no stone was left unturned to have the Bill postponed. Money was spent very economically in going down to Capetown, and also in sending cables to the leaders as well as to the Government in India. Your Congress had interviewed the Minister on the question while at Capetown. Also money was spent economically for the publication of literature for the enlightenment of the Indian Government and sympathisers.

"I am sure all of you are aware that in this struggle money will be required to meet the various contingencies that will naturally arise in carrying out the instructions of the Congress.

"It will not be just to ask the poorer brethren of the community to contribute even though they will be affected by any legislation that may be passed in the curtailment of any of the privileges which they may be enjoying to-day. It is the bounden duty of those of the richer brethren at this critical period of the Indian community's life to contribute freely.

"Besides the Congress shall have to collect data on all subjects to be submitted to the Conference, which means the spending of money. It will have to get the statements and memoranda printed to be submitted to the Indian and Union statesmen and also to those who have always been working on our behalf.

"The duty of the Congress will be to honour the delegates from India in a befitting way. All this means money, and I am sure that no true and loyal Indian who is desirous of seeing the Congress put up the best fight on their behalf, would like to see it crippled and the work retarded just for want of money. I think I have said enough to make you realise the important part your contribution will play in the struggle. If you fail to realise it, and if the work and the cause suffers, we will have ourselves to blame.

"The next point is the Round Table Conference. Most of the men who will come from India know something of our case but they do not know everything of the Transvaal case, therefore it becomes imperative that the officials should prepare a case for the Round Table Conference. The officials should be helped by the community by supplying them with cases of hardships. The officials should after its work submit the statement to a meeting for its approval, and the Congress could then with a quiet and firm consistency proceed to do its work.

"In conclusion I appeal to the whole community to stand shoulder to shoulder, no matter how much



we may differ as to policy let us sink all our differences and go forward to meet our oppressors by all that is just, honest, and truthful. If we go in that spirit then we need not fear the consequences and we shall all be shedding tears of joy over our victory."

Among other speakers were Messrs. C. K. T. Naidoo, Mooljee Patel, K. J. Taveria, M. P. Patel, Mahomed Goolam Patel, Shaikh Ahmed and others who promised to assist in putting the Congress on a financially sound footing.

## Springs Town Council

### Grants Licences At Last

After some four months, during which the Springs Town Council has been considering the granting of general dealers' certificates to Asiatics in respect of newly constructed premises in Third Street, the certificates were finally granted to the four applicants at a special meeting of the Council last week. At the last meeting, after hearing the evidence of one of the applicants, the matter was referred back; and last week the evidence of the remaining three applicants was heard.

After a cross-examination, in which Councillor M. D. Harrison took a prominent part, the Council went into committee, and on returning the Mayor, Mr. R. Court, requested a decision.

Mr. Harrison moved that the matter be referred back, urging that two or three important points should have legal consideration. They knew it was only fair to those who had invested money in the area that the matter should receive serious consideration.

Mr. R. Moore contended that if there was no legal ground for refusal the certificates should be granted, and moved accordingly.

Councillor B. G. Fourie seconded, and after the Mayor had intimated to the applicants that should the existing law be changed future applications for licences may be refused, Mr. Moore's motion was carried. *Rand Daily Mail.*

## The Forthcoming Round Table Conference

### Viceroy's Statement

A Renter's message from Simla dated September 23, states:—

His Excellency the Viceroy of India, Lord Willingdon, said in the course of an address on the relations between South Africa and India to members of the two Houses of the Indian Legislature at Simla: "Early in next year representatives of the Government of India will meet representatives of the Government of the Union of South Africa to consider matters arising out of the working of the Capetown Agreement which was concluded in 1927.

"As hon. members are aware, the Union Government, in deference to our representations, have agreed to postpone consideration of the Bill to regulate the tenure and ownership of immovable properties by Indians in the Transvaal until after this conference, which will also consider this projected measure of legislation.

"My Government are deeply appreciative of the spirit of friendliness of which this decision of the Union Government is a sign, and earnestly hope that it will help to ensure for the conference an issue satisfactory and honourable both to India and South Africa.

"Non-official Indian opinions both in South Africa and in India has been greatly alarmed by this Bill as also by other legislation, of which the recent amendment of the Immigration Act of the Union in respect of the value of Transvaal registration certificates is the most important.

"The Government of India are of opinion that there is justification for this feeling, but do not despair of a satisfactory settlement to all these questions, provided that the representatives of both Governments approach them with an earnest desire to maintain and, indeed, improve upon friendly relations which the conference of 1927 did so much to establish.

"I feel confident that the interests of India will be fully maintained by her representatives under the wise and able chairmanship of Sir Fazl-i-Husain."

## "South African Indian Federation"

### A Meeting Of Dundee Indians

(Contributed)

A mass meeting of the Indian community of Dundee and District was held at Dundee on Sunday the 25th October, under the auspices of the South African Indian Federation. Mr. Ebrahim Ayob presided. In introducing Mr. O. M. Anglia, the Secretary of the Federation, the president dealt lengthily on the aims and objects of the Federation, after which Mr. Anglia fully discussed the grievances of the "emergency travelling certificates," being given to the condonees on their intending departure to India.

Discussion also took place about the coming Indo-Union Conference. The following resolution was moved by Mr. Nathoo V. Morar, seconded by Mr. Y. C. Meer and supported by Messrs. Ismail Limbada and G. H. Meer:—

"That this mass meeting of the Indian community of Dundee and District approves of the forming of a branch of the South African Indian Federation in Dundee with Mr. Ebrahim Ayob as its first President."

Messrs Nathoo V. Morar and Y. C. Meer were elected as joint honorary secretaries.

The second resolution was moved by the President:

"That this meeting of the Indian community of Dundee and District hereby empowers the South African Indian Federation to represent its feelings and grievances before the Ministers of the South African Parliament and to the members of the Government of India delegation who are to arrive here soon, and to Sir Krishna Reddi."

The meeting then terminated with a vote of thanks to the chair.

[NOTE:—WE need hardly repeat that we are not in sympathy with the Federation or the federationists. In spite of all their good intentions and their ardent desire to serve the Indian community we are of opinion that they are doing the greatest disservice to the community by trying to create another political body. They have utterly failed in the past and they are sure to fail in the future because they are going the wrong way about. Our advice to them is that they should either work in and with the Congress or remain quiet. If they prove themselves to be really sincere they can hold the reins of the Congress in their own hands. It will be admirable if they can do so. At present they represent a few irresponsible and irreconcilable. Their conduct

tion is not known and they are neither recognised by the community nor by the Government. They have a certain season in which they make an appearance and when their season is over they slumber. —Ed. I.O.]

## Memorial To Late K. C. Roy

A Renter's message from Calcutta states:—

If the present plans mature, the first Chair of Journalism in India will shortly be established at the Calcutta University as a memorial to the late Mr. K. C. Roy, founder of the Associated Press in India and for many years very closely affiliated with Reuters.

Judges, scientists, politicians, journalists and students met on a mass scale at a huge condolence meeting at the Albert Hall on Sept. 13, a day on which his Excellency the Governor of Bengal said that "The sympathy of the whole province would go out to his bereaved family, and to the great organisations of which he was the Chief."

The proposal of the Hon. Raja Sir M. N. Ray Chaudhury of Santosh, President of the Bengal Legislative Council, that the Memorial should take the form a Chair of Journalism met with the approval of the greatest gathering of editors and public men that Calcutta has ever seen, and energetic steps are being taken to make it an All-India tribute to one who is everywhere admitted to have been the "father of Indian journalism."

## Arya Pratinidhi Sabha

(CONTRIBUTED)

At a meeting of the Committee of the Arya Pratinidhi Sabha held in Durban on Oct. 22, passed the following resolutions:—

(1) That a request be made to the Hindu community, that owing to the heavy depression and unemployment that is at present existing, all Hindus are to refrain from celebrating the Festival by demonstrations, illuminations and such things.

(2) That on Diwali Day the Hindus should observe the day purely as a day of prayer, offering to the Almighty (Parmatma) prayers for the disappearance of depression and lessening the unemployment among our community.

It was further resolved to forward the above resolutions to the various branches of the Sabha throughout the country.

The Diwali day falls on the 9th November next, on which day it is the usual custom of the Hindus to celebrate the function, by decorations, illuminations, fireworks and such things.

It is felt by the Sabha that this is an unnecessary expense, and should therefore be put off by the community.

In India all Hindus at present do not go into such unnecessary expense, and instead they distribute food and clothing to the poor.

There is an institution that requires such donations and all those who desire to make such donations on such a auspicious occasion it is the Aryan Benevolent Home to which they should donate. If a note is sent to the Secretary, the Aryan Benevolent Home, P. O. Box 1770, Durban, the Secretary will call.

## Natal Indian Congress

### ANNUAL GENERAL MEETING

The annual general meeting of the Natal Indian Congress will be held at the Royal Picture Palace, Victoria Street, Durban, on Sunday the 29th day of November, 1931 at 2-30 p.m.

#### AGENDA:

1. Minutes.
2. Secretaries' Report.
3. Financial Statement.
4. Election of Office Bearers.
5. Any other matter competent to be discussed at the meeting.
6. General.

**SORABJEE RUSTOMJEE,**  
President.

**A. I. KAJEE** } Joint Hon.  
**P. R. PATHER** } Secretaries.

N.B.—Only those members who have paid their subscriptions for the current year will be allowed to participate and vote at the meeting.

Members of the Indian community are asked to enrol themselves as members of the Congress. Members may be enrolled either at the offices of Messrs. Pather & Co., Little Grey Street, Durban, or at the offices of the Congress, 175 Grey Street, Durban,



WANTED—Experienced indentors for our indigenous perfumes everywhere in Africa and neighbouring islands on liberal commission.

Chhediram Moolshand, Kanauj, India.