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Topics of the Week.

C. P. Petrol tax.

CONSIDERABLE satisfaction will be felt in the provinces over the decision of the Federal Court on the C. P. Petrol tax. The Central Provinces legislature had passed an act levying a gallonage fee of one anna on the sale of petrol. The Government of India considered this to be an encroachment on their right of levying excise duty and moved the Federal Court in the matter. In the words of the Chief Justice of the Federal Court, "the provinces claimed that customs could be levied on the first entry of goods from abroad and excise immediately on production or manufacture, and at any rate up to the time of the first sale, but not thereafter; while the Government of India contended that the levy of excise could be made at any stage, even at the final sale before consumption." Taking the history of the excise duties of India into account and the history of the excise duties in other Federations, the Federal Court came to the conclusion that "at the date of the Constitution Act, the only kind of excise duties, that were known in India by that name, were duties collected from manufacturers or producers and usually payable on the issue of the excisable articles from the place of manufacture or production." Thus C. P. Petrol tax, being a tax on the sale of petrol which is neither produced nor manufactured in C. P. could not obviously be brought under the head of excise. So C. P. was allowed to levy the tax in question. It is

good that the Federal Court came to this decision. Otherwise, as pointed out by the Chief Justice of the Federal Court, "the provinces would have been excluded from an immense field of taxation in which the Government of India does not now, and probably would never in the future, seek to compete."

* * *

THE finding of the Federal Court in respect of petrol tax has naturally put heart in the other Provincial Governments who want to utilise to the full this instrument of taxation. The United Provinces Government, it is understood, is considering imposing a sales tax on motor spirits. The Bombay Government is thinking of doing the same, while, emboldened by its recent success, C. P. is going to impose a tax on the sale of tobacco. All this is very well. But the provincial governments should beware of the many pitfalls in this connection. Firstly, a sales tax can be imposed only on the luxury goods. It cannot be tolerated if imposed on the necessities of life. Secondly, ununiform sales taxes prevailing in different provinces may greatly dislocate the existing state of trade and commerce and may cause serious loss to some provinces thereby. Thirdly, for the free growth and development of trade and commerce, it is necessary that a uniform tax-system should be adopted. For these reasons, it would be very desirable if the provincial governments can come to an agreement regarding the nature of the sales taxes to be imposed by them. All the provincial governments then will impose the same kinds of sales taxes within their borders which, in addition to reimbursing their financial resources, will cause no dislocation to the existing state of trade or commerce.

The Bihar Money-lenders Act.

A PIQUANT situation has arisen in Bihar due to the decision of the Patna High Court that section 11 of the Bihar Money-lenders Act is repugnant to the earlier existing Indian law and to the extent of repugnancy stands null and void. It was held by the High Court that section 3 of the Usurious Loans Act empowers the courts to exercise discretion where interest has been charged at usurious rates. Section 11 of the Bihar Money-lenders Act withdraws that discretionary power from the courts and enjoins them to follow a fixed procedure. The extent to which section 11 of the Bihar Money-lenders Act deprives the courts of their discretionary power, to that extent it is repugnant to the provisions of the Usurious Loans Act, and therefore it has been declared "ultra vires" of the Bihar Legislature.

FROM the view taken by the Patna High Court, it would appear as if section 11 of the Bihar Money-lenders Act enunciated some new and revolutionary principle, which has no parallel any where in India. But exactly the contrary is the case. Section 11 of the Bihar Money-lenders Act only embodies the *Damdapat* principle which is well-established in Hindu law. The *Damdapat* principle has been embodied in the Debt Relief Acts of Bengal, the Punjab, U. P. and C. P. and it is strange that its repugnancy to the provisions of the Usurious Loans Act has not been brought to the notice of the High Courts of these provinces. Now that the Patna High Court has given its verdict against the *Damdapat* principle, we are sure that the money-lenders of the other provinces will move their respective High Courts to do the same. We do not know what the verdict of the other High Courts will be, but if the other High Courts agree with the Patna High Court in this matter, there is no doubt that the debt legislations of the different provinces will be seriously mangled.

WE do not know how the provincial ministries are thinking of meeting the situation. They may appeal to the Federal Court. But if the Federal Court's decision goes against them, they should not submit to it with philosophic resignation. They should, all agitate for the right that in such matters as debt legislation the Provincial Governments should have the final power, so that they may pass any legislation, unhampered by the previous acts of the Government of India. We think that only this and nothing else will give that freedom to the Provincial Governments, which is so necessary for speeding up their nation-building programme. Of course, there is another way by which the Provincial Governments can get out of this difficulty. They may approach the Government of India to so alter its acts that they may not clash with the acts of the Provincial Governments. But this latter method will be more cumbrous and more difficult. It will require too frequent approaches to the Government of India. The best way will be to move Parliament to so arrange the Federal and Provincial lists of subjects, that legislation regarding the nation-building problems remains fully under the control of the Provincial Governments.

Harijan Concessions.

IN answer to an interpellation in the Madras Legislative Assembly on December 3rd, the Hon. Dr. Subbarayan, the Minister of Education, is reported to have stated that concessions given to Harijan students were not cancelled if and when such students changed their religion, and added that the whole question of educational concessions for Harijans was being reviewed. We trust that as long as concessions are given to Harijans as such, they will be withdrawn when such people change their religion and thereby cease to be members of that community. Concessions to Harijans are justified on socio-religious basis which is somewhat peculiar to Hinduism. A change of religion is very often meant to secure emancipation from the Harijan status and its consequent disabilities in the Hindu fold. Unless other religions prefer to copy one of the worst features of the Hindu system and insist on treating some of their followers as Harijans within their own fold, a Harijan ceases to be Harijan on conversion, and can no longer claim the concessions meant for Harijans only. Moreover, such converts often receive some assistance from those

who promoted their conversion, and in consequence their need is less than that of those left behind. Those whose need is greatest should have the first claim on the limited resources of the State.

It is quite another thing to give concession, on an economic basis, to those who are poor, whether they are Harijans or others. In fact, the Minister of Education in the U. P. was recently reported to have stated that he preferred to give financial concessions to poor students, irrespective of their being Harijans or caste Hindus or Muslims or others. In so far as a good many Harijans are economically poor, they will get their quota of concessions, but it will not be on the ground that they are Harijans. In fact, there is a great deal to be said for the view that to give all kinds of concessions to Harijans as such is not conducive to the removal of untouchability which is the primary objective of all these measures; it will only tend to perpetuate untouchability. Untouchability can be eliminated only by assimilation of the Harijans with the rest of the community and not by segregating them and making such segregation economically worthwhile.

Religious Neutrality in Education.

THE American Civil Liberties Union has protested against a proposed amendment of the Constitution of the State of New York; which seeks to expressly authorise the use of State funds to furnish free transportation to children attending schools "wholly or partly under control or direction of any religious denomination or in which any religious doctrine is taught." The protest was drawn up by a committee headed by Dr. John Haynes Holmes on the ground that the proposed amendment was a "violation of the traditional policy of the separation of Church and State." Though the United States is a predominantly Christian country, and the Christians, particularly the Catholics, believe in religious instruction being an integral part of education, the State has hitherto declined to vote State funds for any educational institution, which was under the control of any religious body or in which any religious doctrine was taught. Not only did the State refuse to support any religious instruction, but it declined to support even the purely secular activities of an institution in which religious instruction was also imparted. This was because of the scrupulous observance of the Constitution which separated the Church from the State.

THE British Government also professes a similar policy of the separation of the State from the Church, in other words, religious neutrality, with respect to countries which it controls. But in practice it deviates from it to various degrees in different places. In India itself, the British Government gave grants-in-aid to institutions controlled by various religious organizations and in which religious instruction was imparted. Not only that, but it gave support to institutions which were not content merely to give religious instruction, but whose avowed purpose was to use education for proselytism. This open violation of religious neutrality has been carried farthest in the British Colonies. There it is the accepted and proclaimed policy of the British Government to hand over education to Christian Missions and give them grants from State funds to which non-Christians contribute, as largely as, if not more largely, than Christians. For long years the

Christian Missions opposed the provision of the "conscience clause" in the educational codes of India and the British colonies. When at last they agreed to it, they honoured it more in its breach than in its observance. The limit of the deviation from the avowed policy of neutrality was reached when, as in British Guiana, the Government made primary education compulsory for all children including the non-Christian, and provided only Christian Mission schools, with an inoperative conscience clause!

THUS, avowing the same policy of the separation of the Church and the State, the United States of America, consisting very largely of Christians, raising the great bulk of its taxes from Christians, declines, however, to support even the secular activities of any institution which gives Christian education to Christian children, while the British Empire, which consists very largely of non-Christian populations, and which raises the bulk of its revenues in the non-self-governing units from non-Christian peoples, glories, however, in supporting not only Christian education of non-Christians, but even forces such education on non-Christians. The British Colonial Government could not have done more or better if it had never subscribed to the separation of Church and State and had itself been a knight errant of Christian missionary enterprise.

Dyarchy in Diplomacy.

IN recommending that the Anglo-Italian Agreement be brought into operation, Mr. Chamberlain said in the House of Commons on the 2nd Nov. that "in accordance with what has become the usual routine, the Dominions have been kept fully informed of all our intentions," and read out messages from the Australian and South African Governments approving of his policy. He himself volunteered no reference to the opinions of the other Dominions, and evaded answering questions put to him pointedly on the subject. The silence of the British Prime Minister is highly significant. If the other Dominions like Canada, New Zealand and Ireland had approved of the British Government's policy, it is very unlikely that Mr. Chamberlain could have resisted the temptation to quote them. It can only be inferred that they did not approve of Mr. Chamberlain's policy. It is extremely unlikely that New Zealand would have approved. For, Mr. Jordon, who spoke on behalf of the Government of New Zealand at the meeting of the Council of the League of Nations in May last, when the question of the right of individual members of the League being free to recognise Italian conquest of Abyssinia was being discussed had said: "New Zealand Government cannot support any proposal which would involve either directly or by implication, approval of a breach of the Covenant."

IT will be noticed that Mr. Chamberlain spoke of keeping the Dominions "fully informed" of Great Britain's policies. He did not say that he had consulted the Dominions and had secured their unanimous consent and that his policy was the policy of the British Commonwealth as a unit. It is clear that in the present instance there is no unanimity among the members of the Commonwealth, though the whole Commonwealth is represented in Italy by a single British Ambassador. What policy does the British Ambassador represent in Rome? Will he recognise the Italian

empire over Ethiopia on behalf of Great Britain and in the same breath decline to do so on behalf of New Zealand?

Tanganyika League.

THERE is a controversy in East Africa regarding the attitude of Indians towards the Tanganyika League recently formed to retain Tanganyika under British control. It was reported that all races had combined in the Tanganyika League. It appears, however, that the great majority of Indians and their political associations are not in favour of supporting all the aims of the League. The League, which has been initiated by the British settlers in East Africa, particularly Kenya, has for its aims, not the retention of Tanganyika under the British mandate, but the elimination of the mandate and the union of Tanganyika with Kenya and the retention of Tanganyika in British hands for all time. The British promoters of the League have in their recent meetings in Moshi and Arusha threatened armed resistance if the British Government decided to surrender Tanganyika to Germany. It is clear that the leaders of the British settlers in Kenya have chosen to take advantage of the present situation to achieve their long-cherished plan of formally eliminating the mandate and amalgamating Tanganyika with British Empire in East Africa and creating a Dominion on the pattern of South Africa. This project was considered by the Closer Union Commission in 1929 and rejected. The Indian community had then strenuously opposed the closer union proposals, for their status in Tanganyika under the mandate was better than their status in the directly-controlled Kenya. Indian opinion to-day is as solidly opposed to the proposals of the British settlers as it ever was. It insists on the mandate status of Tanganyika being retained, and on Tanganyika remaining politically separate from Kenya. It is willing to join the British settlers only to the extent that Tanganyika should not be surrendered to Germany.

IT is also opposed to issuing threats of violent resistance to the British Government. As Archdeacon Owen pointed out, the British settlers in Kenya had made similar threats in 1922 and 1923 when the British Government was considering the claim of Indians to the common political roll, which the settlers abhorred. They then planned to kidnap the Governor and seize the Government of Kenya and revolt against the British Government. Indians are not prepared to engage in violent war with the British Government in order to establish the notoriously anti-Indian and anti-native British settlers in unchallenged power in East Africa.

THE aims and leaders of the Tanganyika League being what they are, it is well that Indians in East Africa do not join the League, but express their opinions separately through their own organizations.

Agricultural Marketing.

THE proceedings of the conference on Agricultural Marketing, which concluded its sittings last week-end, ought to command the most careful attention of all. It is encouraging to find that the conference was attended by not only the ministers

of the Provincial Governments but also by the accredited representatives of many big States. India is such a vast country, that any attempt to better the conditions of the people must be undertaken on a large scale to make any impression. It must be admitted that neither the activities of the Imperial Council of Agricultural Research nor the activities of the different marketing officers have resulted in producing such an impression in the country. But this should not deter us from offering our whole-hearted good-will and co-operation to the new schemes that have been adumbrated by the Marketing Conference. The agriculturist is the back-bone of Indian economy, and unless his position is substantially improved, there is no salvation for India and her people. It is gratifying to find, therefore, that the provincial ministries, newly placed in office, have set their heart on tenancy and debt-relief legislation. Both these sets of measures will go a long way towards ameliorating the conditions of the peasantry, and if attempts for improving market conditions be coupled with them, there is no doubt that a brighter future can be predicted for the peasantry of India.

* * *

THERE are many special circumstances prevailing in India which make it difficult for the agriculturist to get a square deal so far as the marketing of his produce is concerned. The Royal Commission on Agriculture analysed these circumstances in the following terms: "Prominent among these handicaps are heavy indebtedness, the low standard of literacy, unsatisfactory communications, the absence of properly regulated markets and the lack of combination among the producers." It is unreasonable, nay, almost absurd, to expect that all these disadvantages of the Indian agriculturists will disappear within a short space of time. Progress in this direction must needs be gradual. We gather from the proceedings of the Marketing Conference, that definite steps towards establishing better marketing conditions were undertaken as late as 1934, on the recommendations of the Provincial Econo-

mic Conference. Since then legislation for regulated markets has been passed in Bombay, Madras, C. P. and Hyderabad, and the Punjab has on the anvil a legislation to the same effect. In 1937 the Central Legislature passed the Agricultural Produce (Grinding and Marketing) Act thus laying the foundation stone of uniform marketing conditions all over India. Further more, the exhaustive surveys carried on by the different marketing officers have thrown a flood of light on the nature of conditions prevailing at present, so that marketing acts can be framed suitably to fit in with the circumstances. Progress so far achieved gives strong grounds for hope. We can only wish that it will soon materialise.

* * *

THE resolutions passed by the Marketing Conference are as salutary as they are non-discriminative. They refer to subjects which, though very difficult to realise in practice, are the *sine qua non* for the progress and prosperity of any country in the world. India cannot hope to prosper without implementing them. Establishing regulated markets in all provinces and States where they have not yet been established so far, fixation of market charges and the licensing of market operators, standardisation of practice in regard to weighing, sampling, grading and the sale of produce, passing a central legislation with regard to the standardisation of weights and measures, and the different provinces and States implementing it, attempt by Co-operative departments in the provinces and States to explore the possibilities of more rapid assembling of perishable produce to eliminate waste, special examination in the provinces and States of pure food laws with a view to remedying the practice of adulteration, are all matters which are absolutely essential for the growth and development of better marketing conditions and we hope that the high dignitaries who attended the Conference will strain every nerve to see that the resolutions passed by them are implemented by their respective governments.

THE MAHATMA AND THE STATES.

THE significance of the timing and the contents of Mahatma Gandhi's article, "States and the People" in the last issue of the *Harijan* cannot be over-estimated. The Mahatma has accepted the challenge which the Princes threw out last week at their informal conference in Bombay when they warned off all outside interference. The Mahatma has answered it by deliberately reversing his own earlier policy of non-intervention and advocating effective interference of the Indian National Congress in the affairs of the Indian States.

It was only last week at the informal conference of Princes and their Ministers that the Princes achieved a measure of unity which the Maharaja of Bikaner described as a miracle. The miracle was achieved not because the differences which hitherto divided the Princes had disappeared, but because the pressure of agitation for political reform within their own States, supported by influences emanating from outside their States, compelled them to consolidate their Princely Order at any cost

in order to oppose the agitation. In his opening speech to the informal conference on November 28th, H. H. the Jam Sahib, the Chancellor of the Chamber of Princes, said that the Princes and the Ministers were meeting that day at a crucial juncture in their history when issues of life or death to the Princely Order, issues which did not discriminate between bigger and smaller States but affected all alike, demanded concerted and planned action.

What are the life and death issues which are common to all the States, big or small, except the autocracy of the Princes and the preservation thereof from democratic attack? The movement for political reform in the Indian States has in recent months attained enormous proportions; it has been encouraged by British Indian politicians and by prominent Congressmen, subject to the limitations imposed by the Haripura resolution; and the Governments of the States have been obliged to take notice of these developments. It

is this agitation, this threat to their unbridled autocracies, that has brought together the otherwise quarrelling Princes to form a trade union of autocrats and evolve a common policy to meet the common danger of democracy. Even more than the pressure of their own subjects, the encouragement given to them by British Indian politicians has alarmed the Princes. In fact, the Jam Saheb made specific reference to this aspect of the agitation in his speech. "We mean no dictation or interference to others just as we need submit to no dictation or interference from others."

We are among those who for long have been advocating that in the larger interests of the political evolution of India as a whole, or even of British India alone, the political status of Indian States could not be a matter of indifference to British Indian publicists. Whatever be the constitutional exigencies of the moment, India is a unit for political evolution, and British India cannot afford to neglect the Indian States. With the Paramount Power, the British Government, exercising control over both British India and the Indian States, British India could not achieve her political goal as long as the Indian States remained what they were. We felt, therefore, that the plea that British Indians were outsiders who had no business to interfere in the political evolution of the Indian States, was untenable and suicidal, and we all along advocated that British Indians and their political organizations, like the Indian National Congress, and the Liberal Federation, should actively stimulate and participate in the liberal movements in the Indian States.

But Mahatma Gandhi had thought otherwise; he had discouraged the active intervention of the Congress in the affairs of the Indian States. "I am responsible for the policy of non-interference hitherto followed by the Congress," admitted the Mahatma. It is now unnecessary to examine the reasons which the Mahatma advanced for his policy of non-intervention. It is enough that he has now changed his view. "But with the growing influence of the Congress, it is impossible for me to defend it (non-interference) in the face of injustice perpetrated in the States. If the Congress feels that it has the power to offer effective interference, it will be bound to do so when the call comes."

It is true that many of the leaders of the Congress had never approved of the Mahatma's policy of non-intervention, and it was to meet their view that the Haripura Resolution was passed which permitted Congressmen, but not the Congress, to intervene in the affairs of Indian States. This concession was freely availed of by several leaders. When Sirdar Patel, the right-hand man of the Mahatma, availed himself of this concession, it was clear that the Mahatma could not long resist the logic of events. And now he has given his full and formal blessing to the Congress as such to intervene in the affairs of the States. He has

gone further and laid moral responsibility on the Congress ministries for the affairs in the Indian States. This will open a new chapter in the history of the Congress and of India.

In view of the Mahatma's pronouncement, the Princes will do well to do some re-thinking of their situation and their policies. They will do well to realise that India, including both British India and the Indian States, has made up her mind to achieve political autonomy. To the extent that Great Britain resists this achievement, in deeds if not in words, there is bound to be political conflict between her and India. With whom will the Princes ally themselves in this conflict?

They will do well to realise that the issue is one of responsible government for India as a whole, and not federation. Even if federation of any kind was altogether dropped, still the peoples of India will strive for responsible government both in what are to-day British India and the Indian States. Under no circumstances can the British Indians be indifferent to the status of the peoples of the Indian States, and *vice versa*. Responsible government is not incidental to federation, but federation may be incidental to responsible government.

In view of the negative statement of Earl Winterton that the Paramount Power will not discourage movements for political reform in first class Indian States, and the new positive policy of the Mahatma and the Indian National Congress to encourage and actively participate in the movement for responsible government in the States, and the amazingly rapid political awakening among the subjects of the States themselves, the agitation for speedy political reform in the States is bound to gain enormous and increasing momentum.

It is natural that the Princes should turn to the Paramount Power to help them by all means open to it to retain their autocracies. Such retention was one of the chief bases of the proposed federation and must be welcome both to the Paramount Power and the Indian Princes. But the Winterton statement creates an awkward situation. Attempts are being made, therefore, to discount that statement on the ground that Earl Winterton was not the proper authority to make such a declaration and in any event, he was not a very responsible person, as his reference to Russia in the recent crisis proved. Dewan Bahadur Gopalswami Ayengar, the Dewan of Kashmir, in his interview to the *Hindu* in Madras the other day, said that the Princes never took the Winterton statement seriously. The *London Times* had also discounted the statement. It is likely, therefore, that the British Government attaches no significance to the statement, but does not feel called upon to repudiate it openly.

Even so, the Paramount Power will find it increasingly difficult to run to the assistance of

the Indian Princes against the wishes not only of the subjects of the States but of British India, and in particular of the Indian National Congress and the Congress Ministries. Normally much of the action for the protection of the Princes has to be initiated and pursued by the Provincial Governments notwithstanding that the Governor and the Governor General have constitutional power to act in spite of the advice of the Provincial Ministries. If the Princes Protection Act is to be enforced, it is primarily for the Provincial Ministries to initiate action. If the assistance of the British Indian Police is wanted, it is again for the Provincial Ministries to take the initiative. The Provincial Ministries have discretion in the operation of the Extradition Act. It is only when the military is called in that the Provincial Ministry have no say in the matter. It is true that even in the other matters where the initiative rests normally with the Provincial Ministries, the Governor and the Governor General have special powers to act irrespective of the Provincial Ministries. But what is constitutionally permissible is not always politically expedient.

Even before the present pronouncement of the Mahatma, it was an open secret that the Congress Ministries in some Provinces were averse to go

to the assistance of the Princes. Now that the Mahatma has openly laid moral responsibility on the Congress Ministries not to countenance misrule in the Indian States, they are bound to strain the constitution to the utmost to promote, rather than restrain, the legitimate agitation for reform of the States. Should the Paramount Power, in virtue of its special responsibility for the Princes, order things otherwise, a first class constitutional crisis may well be precipitated, as the Mahatma himself hinted. It is only in the Punjab that the Provincial Ministry has been obliging enough to apply the Princes Protection Act and go to the assistance of the Punjab Princes. These may be safe for a time, but not for long. For once a breach is made in the Princely ring somewhere, it will soon widen, and all the Princes will be affected sooner rather than later.

The Princes will find it hard to resist successfully the combined strength of their own subjects and the Congress, and in particular, the Congress Governments. And it is not inconceivable that, when pushed to a corner, the Paramount Power might itself turn round on the Princes, and hand them over to the Congress, for it is correct British diplomacy to be on the winning side.

ZAMINDARIS IN MADRAS: OWNERSHIP.

THE Report of the Madras Estates Land Act Committee, which was published last week, is in many ways a most disappointing document. It is not surprising that, the Report is not unanimous. The Committee, with the Hon. Mr. T. Prakasam, the Revenue Minister, as Chairman, was constituted to enquire into and report on the conditions prevailing in the zamindari and other proprietary areas, and among others, to determine the juridical interests of the ryots in relation to the landholders. The majority of the Committee came to the conclusion that the relation between the zamindars and their ryots was not one of landlords and tenants, but of tax-gatherers and tax-payers. The ryots were the owners of the land, from whom the State collected a land-tax, which was part of the produce of the land, or its money commutation. It was fixed by the State once for all in 1802 under the Permanent Settlement. The zamindars were in a sense officials of the State to collect the State land-tax. Of the tax so collected, they were allowed to keep about third for themselves and remit the balance to the State treasury. Under the Permanent Settlement of 1802 the amounts that the zamindars were to remit to the State was fixed in perpetuity. The land-tax which they were to collect from the ryots or the owners of land was not however fixed in cash. In subsequent years the zamindars claimed that they were the owners of the land and not merely tax-gatherers, and con-

verted the tax payable by the ryots to the State into rents payable to themselves and enhanced the rents to the competitive pitch, and claimed all the rights incidental to ownership of the land. The majority of the Committee now suggest that, the position regarding ownership and land-tax as it was just prior to the Permanent Settlement should be restored, and that the ryots should be declared the owners of the land, and that the land-tax payable by the ryots to-day should be assimilated to the rates paid in 1801.

These are the pivotal recommendations. At best they amount to a reversion to the *status quo* as it was before the Permanent Settlement of 1802. Both in regard to ownership and the financial liability of the ryots to the zamindars, the proposals involve most fundamental changes. They need overwhelming justification, particularly as they are not likely to lead to an agreed measure. No such justification is forthcoming.

In the first place, the majority report approaches the question of ownership and rent from a purely legal point of view, particularly from the point of view of ancient rights, irrespective of whether the ancient rights themselves were justified on grounds of equity, social justice and social progress. To the majority of the Committee, the Permanent Settlement of 1802 seemed to be sacrosanct. How that Settlement is any more

worthy of respect than any other situation either before or after is not discussed. Whatever might have been the objectives and incidents of the Permanent Settlement of 1802, the mutual relation between the zamindars and the ryots has been altered during the last century and a quarter by legislative, judicial and executive acts of the State. There is no justification for disregarding the present relation in favour of an ancient one on purely juridical grounds.

Secondly, who are the ryots on whom it is now proposed to confer the right of ownership, and what *legal* claim have they for such a right? The individuals who, according to the majority report, had the right of ownership in 1802, have since passed away, and others, perhaps wholly unconnected with them, had come in their place under the changed conditions. On the other hand, a few of the zamindaris have changed hands during the long interval and some of the present zamindars paid in hard cash for the rights they now possess. No juridical justification can be valid which seeks to deprive the present owners of the rights which they had paid for in cash, and to confer them on ryots who have no legal or moral claim to them.

Thirdly, who is the ryot who is to benefit by the new proposals? In the draft Bill, appended to the Report, "Ryot" is defined as one who occupies land on condition of paying land revenue to the landholder or zamindar. The ryot, so defined, need not necessarily be a cultivator himself but may be merely a rent-receiver from an under-ryot or tenant. There is a presumption, mischievous if deliberate, or unfortunate if through ignorance, that the ryot as defined in the Bill is also the cultivator. It may be that some of the ryots are cultivators, but not all are cultivators, a state of affairs which occurs in ryotwari areas as well. The majority report offers no justification why the zamindar who paid for his rights

should be dispossessed in favour of a new rent-receiver and middleman, who serves no social purpose, while the actual cultivator at the bottom of the chain gets no relief.

Fourthly, Indian publicists have almost un-animously held during the last several decades that the Permanent Settlement was an evil to be got rid off. The majority of the Committee not only accept the Settlement but wish to perpetuate it and stake everything on it. Whether land is to be taxed at all, and if so, how and under what conditions, is another question. But as long as land-tax or land revenue is levied, it is undesirable that the State should bind itself never to enhance it. More and more land-tax should approximate to other kinds of taxes and be liable to revision according to the varying requirements of the State. To treat land revenue in zamindari areas alone as land-tax, and then fix it permanently, while the land-tax in ryotwari areas is subject to revision and enhancement and other taxes are equally liable to variation according to the requirements of the State, is most indefensible.

Fifthly, the evils of private ownership of such a commodity as land are so patent that they hardly need any elaborate proof here. In India, through fortuitous circumstances, a great part of the land, the ryotwari areas, has practically been nationalised. There have been differences of opinion as to whether the *pattadar* or the State is the owner of the land, and the question whether land revenue is a tax or rent has been interminably debated, and the non-committal term, land-revenue, has been used in the place of the disputed terms, tax or rent. But for all practical purposes, the ryotwari land is nationalised land. Reformers have all along sought to assimilate the zamindari system with the ryotwari system and abolish private ownership in zamindari areas. Now the majority Committee propose that the ryots in zamindari areas should be declared owners!

THE INCOME-TAX BILL.

(ITS DISCRIMINATORY PROVISIONS.)

WITH some agreement in sight in regard to clause 4 of the Income-tax Bill, it seems the Bill will have a safe passage in the Central Assembly. It appeared for a time as if the Bill would be dropped altogether due to the obstinacy of the Finance Member. He held fast to the view that he would not proceed with the further stages of the Bill, unless its provisions were accepted *in toto*. Perhaps in doing so, the Finance Member was banking on the support of the European Group. But the leader of the European Group, Mr. Aikman, made it quite clear that his party would not support a clause which, rightly or wrongly, was considered by the whole house as a discriminatory provision. This made

the Finance Member come down from his pedestal, and he is holding now discussions with the leaders of the different parties to devise a solution that would be acceptable to all.

The Income-tax Bill would have attracted far wider attention, had it not been for the serious limitations under which it has been framed. Every one knows that indirect taxes preponderate in the tax-system of India. The poor are hard hit by indirect taxes. So, any measure which bids fair to lessen the burden on the poor and bring the rich within the orbit of taxation, would be welcomed by the public. But the most serious defect of the present Income-tax Bill is that while it brings rigorously under its clutches all

incomes of the rich Indians, it leaves scot-free, or to be more accurate, cannot reach, the incomes of the rich Englishmen. It is an irony of fate that India cannot even tax foreign people who are making money out of her resources. Section 272 of the Government of India Act 1935 exempts altogether from income-tax the pensions of those officers who are appointed by the Secretary of State. While these officials are liable to income-tax when they draw their salaries in British India, the moment they retire and get pension at "home" they are entirely free from this obligation. We cannot too strongly condemn the inequity of this procedure. It is an unjustifiable limitation on the powers of the legislature and is a naked violation of all principles of taxation. The Income-tax Enquiry Committee of 1937 pleaded inability to make any recommendation regarding the pensions of such officers because they were exempted by statute, but it clearly laid down that all pensions, other than those enjoying statutory exemption, if earned in British India, should be liable to taxation. It is clear that, but for the statutory exemption the Committee would have advocated the taxation of the pensions of officers appointed by the Secretary of State. It is curious again that the Government of India does not supply information regarding the "money value" of this exemption. During the discussions on the Income-tax Bill, Mr. Avinashilingam Chettiar made the assertion that the Government of India was losing Rs. 60 lakhs every year by exempting pensions from liability to taxation. Sir James Grigg at once denied that figure. But when Mr. Chettiar challenged him to quote the figures, the Finance Member relapsed into sphinx-like silence. It is curious that the Finance Member adopted this attitude. Perhaps he thought that he would come in for stronger criticism if he divulged the actual figures!

Next come Sections 171 (3) and 315 (4) of the Government of India Act which exempt from income-tax interests payable on Sterling Loans. These are definitely an income arising in British India and should therefore be liable to the tax burden. But so great is the solicitude of Government of India for its own kith and kin that it has permanently exempted Sterling Interests from liability to taxation. We are strongly of opinion that no income-tax law can be equitable for India which does not abolish these two sets of exemptions. These exemptions are patently discriminatory, and unless the Government of India Act is suitably modified to bring Englishmen within the orbit of taxation, Indians cannot be blamed for rightly complaining of racial discrimination.

But we have not exhausted the list of discriminatory provisions. Section 60 of the Income-tax Act gives power to the Central Government to exempt the incomes of any persons from the liability to taxation. By notification under the section in question exemption has been granted to the pensions of those retired officers

which are paid in United Kingdom, but do not enjoy statutory exemption. We have already referred to the recommendations of the Income-tax Enquiry Committee in this matter; they strongly urged that such pensions should be liable to taxation. Secondly, by the very same notification, leave allowances or salaries paid outside British India have been exempted from Income-tax. These exemptions were granted at a time when, there being no double taxation relief, it was thought that leave pay would be taxed in both British India and the home country. But it is common knowledge that in almost every case, leave is so arranged that no liability attaches to the leave pay even in the country where it is received. The Income-tax Enquiry Committee rightly observed: "This seems to be an almost unique example of income not taxed in either the country of origin or the country of receipt." When the Income-tax Bill was brought before the Central Assembly, Sir James Grigg gave the assurance that if the Bill was passed by the Assembly "in substantially its present form" the Government of India would cancel the notification exempting leave pay and salaries paid abroad. But what we want is not this small mercy from the Finance Member, but the deletion of this section altogether. For, in the words of Mr. Ananthasayanam Ayyangar, "In no country of the world is the executive government clothed with power to exempt any class of persons or any class of income without any restraint whatever, from the scope of any particular tax."

Next, we come to section 49 of the Income-tax Act, which though not professedly discriminatory, does, in fact, discriminate in favour of English businessmen. This relates to double taxation relief which is given by the Indian Exchequer to both British businessmen and British companies. By a reciprocal contract agreed to in 1921, both England and India are giving double taxation relief to their respective businessmen. But in this case, as in the case of other reciprocal arrangements with England, India is a heavy loser. It has been estimated that India gives double taxation relief to Englishmen to the tune of Rs. 1,48,00,000, whereas Indians get double tax relief from England to the extent of Rs. 3,00,000 to Rs. 5,00,000, only. Information in this case again is very scanty and uncertain, and the Government of India has not tried to find out how much England pays to Indians as double taxation relief. But, in any case, the general conclusion cannot be doubted. India is industrially a backward country, and it is very difficult for Indians to secure appreciable business in the United Kingdom, whereas, for reasons both historical and economic, Englishmen have acquired business in India on an extensive scale. Any reciprocal arrangement with England, therefore, in regard to double taxation relief, is sure to hit hard the Indian Exchequer, and so it is the general demand of all the public men of India that this arrange-

ment for double taxation relief be terminated forthwith, so that India may be relieved of a great handicap. The General Purposes Committee, a sub-committee of the Indian Retrenchment Committee of 1931-32, had definitely recommended to this effect.

"In our opinion the existing convention between India and the United Kingdom for the grant of relief from double income-tax does not secure to Indian revenues the full benefit which they would get if the convention were, in practice, really reciprocal. The disadvantage to Indian revenues results from the fact that, as against the scores of companies which are controlled from the United Kingdom but operate mainly in India, there are few concerns controlled in India and operating in the United Kingdom. We recommend that action should be taken as early as possible to ensure that the double income-tax relief convention with the United Kingdom does not operate, in practice, to the disadvantage of India."

But it is a pity so far no action has been taken on the recommendations of that Committee. On the other hand, the Viceroy has disallowed amendments to section 49, thus perpetuating the grave injustice that has been done to India.

Last but not the least in the list of discriminatory provisions are the clauses 4 and 5 of the Income-tax Bill. They provide that all foreign incomes of domiciles in British India shall be liable to income-tax on "accrual basis" and not on "remittance basis" as heretofore. To this provision, there is no wide-spread objection. What is objected to strongly is the fact that the foreign income of British residents will not be liable to such taxation. Their foreign incomes will be taxed on "remittance basis" and not on "accrual basis" unless they are derived from business, profession or vocation. Secondly, those companies which are controlled entirely from outside British India will be exempt from taxation altogether. These provisions have given rise to wide-spread discontent, and the non-official members of the Central Assembly rightly hold that unless some formula is devised for remedying these defects, they would refuse to proceed further with the the Bill in question. We think the non-official members are perfectly justified in taking up this attitude. In fact, we are surprised that they did not show the same hostility towards the other discriminatory provisions of the Bill as they have shown towards clauses 4 and 5. Perhaps they thought that the other discriminatory provisions were a legacy of the past for which the present Bill should not be held responsible. But we do not see much force behind this argument. It is recognised that the Income-tax Act, as administered at present, wantonly discriminates in favour of the Britishers. So when the Act is going to be amended, we ought to see that all the defects of the old Act are completely set right. If the present Income-tax Bill is passed by the Assembly, the Government of India will be justified in saying that it will not entertain complaints about the amended Act, for it has been passed by the Central Assembly. Therefore, the non-official members of the Assembly would have done well

by insisting that they would not co-operate in the passage of the Bill unless all the defects of the Bill were removed to their satisfaction. Equity in taxation imperatively demands that all discriminatory provisions should be completely deleted before the Income-tax Act of India is acceptable to the people.

(To be Continued)

Reviews.

VILLAGE SURVEY.

AN ECONOMIC SURVEY OF DURRANA LANGANA, A VILLAGE IN THE MULTAN DISTRICT OF THE PUNJAB. By R. K. SETH AND FAIZ ILAHI. (The Board of Economic Inquiry, Punjab, Lahore.) 1938. 34cm, 398p. Rs. 3.

ANOTHER useful volume of village survey by the The Board of Economic Inquiry Punjab is that of the village of Durrana Langana in Multan district in the South West of Punjab. The village has an area of 4902 acres and a population of 1559, predominantly Mohammedan. In this agricultural village with 310 families, 232 have some subsidiary occupations allied to agriculture. Of the others, the carpenters, potters, barbers and a host of village communal servants and religious mendicants have to depend mainly on the agriculturists. With a scanty rainfall of six inches a year, but assisted by two branches of an inundation canal of Chenab, the village has a busy agricultural season. The inundation canals supply water for only about a 100 days in a year, but even so, their usefulness cannot be minimised for the Kharif crop and for preparing the ground for the Rabi crop. But due to the uncertainties of the canal irrigation the average percentage of Kharba—area sown but not harvested—comes to about, 30% in canal-cum-well-irrigated areas and to 49 per cent in the canal areas, while it is only 7 per cent in the well areas. With such a high per centage of failure of crops the economic condition of the village cannot be any better than what it is now. The British land revenue has steadily increased from Rs. 800 in 1857 to Rs. 1875 today, in addition to the water rates which are charged separately. The village was indebted to the amount of Rs. 83,080 in 1925. The average price of land comes to Rs. 121 per acre and that of a cultivated acre to Rs. 211. Multan, which is six miles off, is the nearest market to the village. Cash rents are not commonly prevalent, and *batai* on half the yield basis or $\frac{2}{5}$ ths to the landlord and $\frac{3}{5}$ ths to the tenant is most common in the village.

The village is dominated by two brothers who own three fourths of the area of the village. This survey provides an interesting study of the effects of big landlordism on tenants and small holders. The presence of big landlords has its own good and bad effects. They represent the grievances of the village to the Government and get them remedied, help in introducing scientific methods and good seeds into the village, and generally serve as torch-bearers of civilisation in the village. On the other hand, they dominate over

all others and oppress the smaller fry to suit their self-interests. They command the village *kamins*; they intercept the irrigation water of the smaller people, and monopolise the common amenities of the village. Above all, these big landlords, who already own three-fourths of the area of the village, are greedy for further acquisition and to swallow the smaller fish whenever possible. "It will be seen from the above table that out of 973 acres (441 cultivated) registered as sold during a period of 37 years, the big Dehar family alone has purchased 843 (356 cultivated) acres. Only one case of money lender having purchased land in the village was recorded in 1935-36 wherein the creditor purchased the land of his debtor, also an Arora Hindu, in lieu of debt." This shows that the money-lenders and the non-agriculturists tribes are not the only expropriators of the peasants, and that they should be protected no less from the agriculturist money-lenders and the zamindars. Large holdings makes the big-holders almost tyrants; their treatment of their tenants and the sharing of the produce with them, their treatment of the small holders are all most undesirable.

The author begins his chapter on food with the observation: "That there has been an improvement in various respects in the standard of living of the villagers few will deny." But down below he says: "The food of the majority of the villagers has gone down both in quality and quantity." Food is the primary need of man, and with a marked deterioration of it no improvement in the standard of living is possible.

With the other usual features of the series, this book has a detailed list of sharing of yields on the tenant farms and a list of common local sayings. This survey was made in 1925, but due to the delay in its publication it had to be revised again in 1935.

N. S. S.

LAND SALES IN THE PUNJAB.

SALES OF LAND IN SOUTH-WEST PUNJAB 1931-32 TO 1933-34. By CYRIL P. K. FAZAL (The Board of Economic Inquiry, Punjab, Lahore.) 1938. 24cm. 51p. As. 6.

SOME 10,605 land-sales during the period in the districts of Dera Gazi Khan, Muzaffargarh and Jang form the basis of this study. These transactions effected a transfer of 51,190 acres. Of these transactions small owners transferred to small owners in 10,123 cases and to large owners in 351 cases, while large owners sold to small owners in 33 cases and to large owners in 98 cases. Of these 70 per cent. were among agriculturists, 26 per cent among non-agriculturists and only 4 per cent between the two. The extent of the area left over after sale was on the average 83.6 and the area sold formed 16.1 per cent of the area owned. The non-agriculturists sold more, for the percentage of their sales is 23, whereas it is only 14 per cent for the agriculturists. The average price realised was Rs. 84 per acre and Rs. 188 per cultivated acre. The large owners got the best price when they sold to the small owners and non-agriculturists paid higher prices than agriculturists. After these

sales 2,200 of the vendors became landless and of these 1,090 were childless. The average area comes to 5.9 acre per transaction. Extra tribal sales totalled only 147 and involved 640 acre. The main cause for the sale of lands seems to be repayment of debt, which accounts for 76 per cent of the cases, and payment of land-revenues and marriage expenses. Small owners as a class lost 642 acres annually to large owners and it is calculated that it will take 344 years for expropriating all the small owners at this rate!

The investigation of only 10,605 cases when the revenue records have 23,462 cases of sales, and the counting of every transaction as that of an individual are the defects of this study. Tracing out the individuals involved and a complete study of all the 23,462 sales might lead to contrary conclusions or strengthen the conclusions reached in this study. Another very useful investigation as to how far these sales have helped the consolidation and the formation of economic holdings amongst the small owners has been left out here. The study of the change of occupation and residence of those who have become landless would have added to the value of this study. This study is scientific and gives valuable information.

N. S. S.

SHORT NOTICE.

URBAN WORKING CLASS COST OF LIVING INDEX NUMBERS (1936) IN THE PUNJAB, By RAM LAL. (The Board of Economic Inquiry, Punjab, Lahore.) 1938. 24cm. 12p. As. 8.

THIS is a joint attempt both by the Industries Department of the Government of Punjab and the Board of Economic Inquiry of Punjab. The chief industrial towns of the Province, Sialkot, Ludhiana, Rohtak, Lahore and Multan, have been selected for the inquiry and the figures provided pertain to them. A provincial index figure on the basis of these figures has been avoided as that will not be a proper scientific average index number. The general expenditure of the working people has been divided into five major heads, food articles, fuel and lighting, clothing, house rent and miscellaneous. The index reveals an upward trend towards the end of the year. Multan seems to be the most expensive town, and second comes Lahore. The item Miscellaneous should include many more items in it, not excluding that of opium and drink. Social and recreational expenditure, which has not been taken into account should also be included when an index number is being worked out. With detailed statements and graphs and appendices, this brochure is of immense value to students of industrial economics.

N. S. S.

Miscellaneous.

ALL-FIJI INDIAN CONFERENCE.

THE All-Fiji Indian Conference met on October 30 at Suva, over which the Honourable Pandit Hirday Nath Kunzru, B. A., B. Sc., LL. D., presided.

The following resolutions were unanimously adopted by the Conference:—

1. This All-Fiji Indian Conference is strongly of opinion that an enquiry into the economic conditions of the Indian community in Fiji which was promised to the Government of India several years ago but has not as yet been carried out, is essential, and urges the Government to appoint as early as possible a Commission of enquiry, containing representatives both of the Indian community and the Government of India.

2. This All-Fiji Indian Conference requests the Government of India to delegate representatives expert in land matters to assist the Indian community when the Government of Fiji will appoint a Committee for the proposed demarcations of native reserves and alienation of lands for leasing purposes.

3. This All-Fiji Indian Conference draws the attention of the Government to the great difficulties experienced by the Indians, who depend to a large extent on land for their livelihood, in obtaining leases of agricultural land and requests it to take immediate action to protect Indian interests on the following lines:—

(a) Leases of lands at present cultivated should be renewed,

(b) Suitable provision should be made for obtaining fresh land,

(c) Subject to regular payment of rent and the right of the Government to revise rents after prescribed period, Indians should not be disturbed in their possession of agricultural land. The system followed by the Government of India in those provinces where land is directly held from the Government should be adopted in Fiji.

4. (a) This All-Fiji Indian Conference impresses on Government the urgent need for legislation to regulate the relations of landlords and tenants and to allow to tenants the rights and protection enjoyed by them in all civilised countries. The present position is giving rise to widespread and acute discontent and unless dealt with fairly and boldly will prove seriously detrimental to the future development of Fiji.

(b) This All-Fiji Indian Conference is further of opinion that Government should take early action to prevent tenants from being forced to work for any individual or association.

5. This All-Fiji Indian Conference authorises the Indian Association to make suitable representations to the authorities for the:

(a) Training of more Indian medical students,

(b) Establishment of hospitals in the districts in which there are no proper medical facilities existing at present,

(c) Establishment of Indian child-welfare centres and training of Indian nurses,

(d) Provision of pure water supply in the districts in which such supply is not available.

(e) Establishment of a sanatorium for T. B. and such diseases, and

(f) Arrangement for necessary instructions to Indian *Dais*, midwives, attending confinement cases.

6. This All-Fiji Indian Conference registers its strong dissatisfaction with the present educational facilities afforded to the Indian children and strongly urges the Government to put into effect as soon as possible the recommendations contained in Mr. Mayhew's report on the following points:

1. Introduction of compulsory education,

2. Provision for technical and vocational training,

3. Establishment of intermediate and secondary schools.

(b) This Conference, while welcoming the fact that the Government have adopted the Mayhew recommendations in principle, is of opinion that the provision made for carrying them is quite inadequate specially in view of the neglect of Indian education in the past by Government notwithstanding the keenness of Indian parents to educate their children.

(1) (c) This Conference further requests that as in India, a prescribed percentage of Indian children should be admitted to the European Grammar Schools and that (2) efforts should be made to obtain trained women teachers from India.

(b) This Conference while approving of Mr. Mayhew's recommendation that scholarships for higher education should not be confined to Europeans only, is strongly of opinion in view of an increasing number of Indian boys ready to profit by University education, that adequate provision should be made for giving them higher education outside Fiji.

7. This Conference authorises the Indian Association to make necessary representations to the authorities to facilitate importation of Indian patent medicines and matters connected therewith and to remit import duties on foodstuffs.

8. In view of the fact that the Indian community has vast interests in this Colony, this Conference strongly requests the Government to appoint an Indian elected member to the Executive Council which consists of Europeans only at present.

9. This Conference requests the Government to expedite the publication of the report of the Committee appointed to consider the question of passports and domicile and urges the Government to remove the disabilities under which Indians labour at present.

10. This All-Fiji Indian Conference considers that the time is opportune for the appointment of an Agent of the Government of India in Fiji and urges the Fiji Government to give facilities for the purpose in the interests of both the Government themselves and the Indian community.

11. This Conference strongly urges the Government to repeal the Masters and Servants Ordinance and to introduce legislation to facilitate registration of agricultural and trade unions in Fiji.

12. This Conference is of the opinion that the provisions of the Workmen's Compensation Ordinance be extended to the Indians and Fijians in this Colony at an early date.

13. This All-Fiji Indian Conference records its emphatic protest against the racial discrimination made in the Fiji Civil Service against Indians and Fijians and urges the Government to take immediate steps to abolish such discrimination and to give equal opportunities to the members of different communities for careers in the public service of the Colony on the ground of personal merit.

BOOKS RECEIVED.

- A CENTURY OF CITY GOVERNMENT. MANCHESTER 1838-1938. By SHENA D. SIMON. (Allen & Unwin.) 1938. 22cm. 45p. 12/6.
- CZECHS AND GERMANS. (Oxford University Press.) 1938. 22cm. 299p. 12/6.
- THE BRITISH EMPIRE. A Report on its Structure and Problem by a Study Group of Members of the Royal Institute of International Affairs. 2nd Edn. (Oxford University Press.) 1938. 22cm. 342p. 15/-.
- CANADA LOOKS ABROAD. By R. A. MACKAY AND E. B. ROGERS. (Oxford University Press.) 1938. 22cm. 402p. 15/-.
- DISTRIBUTIVE CO-OPERATION IN INDIA. By V. G. RAMAKRISHNA AYYAR. (Annamalainagar University.) 1938. 22cm. 58p.
- THE PSYCHOLOGY OF REACTION. By R. OSBORN. (Gollancz.) 1938. 19cm. 319p. 7/6.
- THE CIVIL WAR IN SPAIN. By FRANK JELLINEK. (Gollancz.) 1938. 19cm. 637p. 8/6.

URBAN BANKS. By L. K. BHAGWAT. (Author, Poona 5.) 1938. 19cm. 170p. Rs. 2.

THE POSITION OF WOMEN IN HINDU CIVILIZATION FROM PREHISTORIC TIMES TO THE PRESENT DAY. By A. S. ALTEKAR. (The Culture Publication House, Benares Hindu University), 1938. 23cm. Rs. 6.

WAR MESSAGES AND OTHER SELECTIONS. By MADAME CHIANG KAISHEK. (The China Information Committee, Hankow, China.) 1938. 26cm. 331p.

FARM ACCOUNTS IN THE PUNJAB, 1935-36. By LABH SINGH AND AJAIS SINGH. (Board of Economic Inquiry, Punjab, Lahore.) 1938. 25cm. 294p. Re. 1-8.

AUSTRALIA'S NATIONAL INTERESTS AND NATIONAL POLICY. By H. L. HARRIS. (Melbourne University Press, Melbourne.) 1938. 22cm. 155p. 5/-.

THE PSYCHOLOGY OF SOCIAL MOVEMENTS. A Psycho-Analytic View of Society. By PRYNS HOPKINS. (Allen and Unwin.) 1938. 22cm. 284p. 10/6.

WHAT EVERY YOUNG MAN SHOULD KNOW ABOUT WAR. By HAROLD ROLAND SHAPIRO. (Allen & Unwin.) 1938. 19cm. 135p. 3/6.

EDUCATION IN THE COLONIAL EMPIRE. By ARTHUR MAYHEW. (Longmans, Bombay.) 1938. 19cm. 291p. 6/6.

MODERN COTTON SPINNING. (BLOW ROOM SECTION.) By RADHAKRISHNA BIRLA. (Taraporewala, Bombay.) 1938. 18cm. 131p. Rs. 2.

BIHAR AND ORISSA IN 1935-36. By KAILASPATI NARAYAN. (Official, Patna.) 1938. 25cm. 148p. Re. 1.

THE TREASURY OF GENERAL KNOWLEDGE. By RAM LABHAYA AND JAISHI RAM GOIL. (Ram Lal Suri & Sons, Anarkali, Lahore.) 1938. 18cm. 637p. Rs. 3-8.

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