

The Servant of India

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Topics of the Week.

The Wheel of Time.

THERE was a time when politicians of the new Moderate School of Politics were considered extremists by the Government, and were subjected to surveillance. But when the School of Mr. Tilak came into prominence, the followers of Mr. Gokhale become moderates and those of Tilak the extremists. Later, these extremists were outdistanced by the followers of Mr. Gandhi, and they receded into the moderate party of Responsive co-operators. The palm for extremism was held by the Gandhites. Now even they seem to be fated to lose the coveted first place for extremism. At the Naujavan Bharat Sabha conference held in the Congress week at Lahore, in the Congress enclave itself, the Presidential Address roundly denounced the Mahatma and Pandit Motilal Nehru as cowardly moderates who were prepared to bargain with the British Government for Dominion Status, and to compromise with British capitalism, instead of standing out for absolute independence! The meeting was, we are told, attended by 15,000 young men, and they cheered the denunciation of the Mahatma as a simpleton who was satisfied with the mere *promise* of Dominion Status! The Mahatma is being relegated to the back seat while the Youth conference shriek even wilder extremism. A young hopeful from the Youth Conference advised the Congressmen that if they felt unequal to the responsibilities of Independence, they should hand over the Congress to these very responsible statesman of the Naujavan Sabha to be run for a year! What next?

Timely Advice.

PRINCIPAL Mahajani of the Fergusson College has done a distinct service to the student community by his frank talk at the Willingdon College, Sangli. With the wild proceedings of recent the Youth Conference and the Independence Conference at Ahmedabad and the even wilder conduct of the young men in Lahore, it required no small courage on the part of the Principal of a College, who has to face students every day, to tell them candidly that the youth movement, as now conducted, was entirely derailed. Youth may be excused many foibles if they were due to lack of knowledge and of experience provided, however, the desire to learn was the governing impulse. But when, intoxicated with emotional clap trap, young men propose, with insufferable bravado and defiance, to dictate, out of the abundance of their ignorance and inexperience, to their elders who have grown grey in the service of the country, they are sadly mistaken if they believe that they are helping the cause of India. The task of the politician is difficult enough in all conscience, what with the racial, communal and caste cleavages in India, and the conflict of economic interests, and political ambitions. The interference of youth, however well-meant, can only add to the difficulties of the situation. The values of their service to the Mother land will not suffer for their equipping themselves better before they enter the arena. We are not without hope that if the heads on institutions and others who command the confidence of the young men and women in the land will only talk to them friendly yet frankly, youth may yet be saved from a reckless waste of energy much needed for other purposes, and the country saved much harm.

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Thanks for this relief.

IT is a matter of no small relief and thankfulness that the disastrous proposal that students should boycott schools and colleges was not made part of the Congress resolution on non-co-operation. The exploitation of the youth of the country for political purposes that they do not understand is wholly reprehensible. A speaker in the Congress believed he was making an effective reply when he asked if young men were not called out from their colleges and schools in war time for war services. He could not have chosen a worse analogy. It is an

abuse of language to say we are in war time. Even so, let all those who have finished their college careers take the field first, and when they are exhausted, it will time enough to call out the younger generation. We are confident that few who went through the boycott of educational institutions during last non-co-operation spell will approve of it again. Just as those soldiers who had tasted trench life and modern warfare during the last Great War are among the most determined opponents of war in the future, similarly those who suffered in the last boycott and who have not yet ceased to regret their foolishness, will be among the most determined opponents of a revival of it, though they may not be vocal for fear of courting unpopularity. The last boycott has to its dismal credit, the ruination of some of our best, idealistic and sincere young men. It is up to them now to speak out their experiences and views and warn their younger brethren against a possible revival of the futile and suicidal policy.

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Frontier Hindus.

RAJA NARENDRA NATH, in his Welcome Address to the Punjab and Frontier Hindu Conference, spoke with robust nationalism. Though speaking for the moment for the Hindus of the frontier, he laid down principles of nationalism which hold true all over India. He asked for the "obliteration of all communalism" and what is more important, "a condemnation of it by the constitution." He uttered a grave warning that "the framers of our constitution would be putting future generations on a wrong track if they thought that the problem before them was that of dividing or apportioning political authority between different classes inhabiting this country." Such a constitution would not lead to responsible government and Dominion Status, but to anarchy. Even though the Hindus were in a minority in the Punjab and the Frontier Province, he would ask for no concessions and no reservations. He would trust the Muslim majority on a common electorate. Rather, the common electorate gave the minorities' better protection than the communal.

Mr. N. C. Kelkar, in his Presidential Address, emphasised the futility and the danger of communal electorates and asked for their abandonment. He vigorously contested the demand for reservation of seats for the majority communities. He would view with alarm any proposal to make the provincial governments completely autonomous, without any check from the Central Government, and the reduction of the latter to a federal government with delegated powers, while the provinces retained residuary powers. The Hindus of the Frontier have shown that they propose to trust the Muslim majority by not asking for any special protection, and they ask the Muslims in the other Provinces to reciprocate the trust. Failing which, the Hindu minorities all over India should be given the same concessions as are claimed by the Muslim minorities.

The Nehru Report was as far as the Hindus would go to meet the demands of the Muslims. But if

that agreement was re-opened, the Hindus were free to take their own line. The Hindu Maha Sabha was not tied to the apron strings of the Congress, and would not hesitate to part company with it. And it would if the Congress rejected the offer of the Round Table Conference. That contingency has, unfortunately arrived, and we have no doubt that the Hindu Sabha and the Responsivist Party of both of which Mr. Kelkar is an influential leader, will make common cause with all the other parties willing to make the most of the Round Table Conference.

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The Christian Conference.

As was only to be expected of the enlightened Christian community, the Rev. A. B. Nag, in his Presidential Address to the All-India Christian Conference, welcomed whole-heartedly the Viceroy's announcement and the offer of the Round Table Conference. His most heartening contribution was his utter disapproval of and opposition to communal electorates. He recognised the patent evils of the system, which gave no protection to the minorities but only made the majorities more indifferent, and even, hostile, to the minorities. In Madras the Indian Christians were "saddled" with a communal electorate. "It has prevented", he lamented, "some of our best men there from standing for any election." They could only stand for the communal electorate, willy nilly, and were prevented from standing for the common. He was opposed to nomination also, for it branded the community as "inferior". He would not approve of reservation of seats either, but would accept it as a temporary expedient. He even regretted the simultaneous holding of the All-Indian Christian Conference with the Congress and the Liberal Federation which might unfortunately create the impression that they were communally inclined in politics. He would like the Christians to be above suspicion in this respect. His anticipations and hopes that Mr. Gandhi would renew his conversations with the Viceroy are unfortunately disappointed. We trust that the Indian Christians will now join hands with the Liberal Federation and do their utmost to save the situation.

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Social Conference in Lahore.

It was only in the fitness of things that Mr. Harbilas Sarda should have been chosen the President of the National Social Conference which held its session in Lahore the other day. In his Presidential Address Mr. Sarda justified that legislation was essential to promote social reform, and that public opinion was not an adequate stimulus. The essentials of social reform must have legislative sanction behind them. Public opinion can only create the atmosphere for such legislation and thereafter ensure that the law is not defeated in practice. "It is the inherent right of the child" says Mr. Sarda "to get nourishment, to be allowed to grow up and develop physically and mentally. * * If the parents give away a girl in her infancy in marriage whereby, she may be subjected to the cruelties of early consummation or maternity, while she is physically quite undeveloped, the girl has a right of protection from the State against the custom-sanctioned, though non-malicious, cruelty of the parents." Mr. Sarda has done signal service to the cause of Indian women and of the Indian nation by piloting his now famous Sarda Act through the Indian Legislature. He has since introduced a bill entitling the Hindu widow to share with her sons, if any, the property of her husband. He thereby goes to the root of the matter for he is right when he says that "The key to secure and

strengthen her (woman's) lawful position in the family is to give her a legally enforceable right of inheritance". Mr. Sarda's bill received the support of the Conference, and at the instance of Mrs. Shahnawaz, it was decided that it should be extended to the Muslims in the Punjab also. In his address Mr. Sarda expressed himself in favour of giving the daughter a share in the property of her father. The proposal does not find a place in the Bill before the Assembly. The Conference was with Mr. Sarda when he pleaded for the abolition of polygamy. While it may be easy to abolish it in the case of the Hindus, the Muhammad Alis and the Ghuznavis may set up the familiar cry that Islam was in danger if the prohibition was extended to the Muslims. The evil is perhaps more prevalent in the Indian States, particularly with the Rulers thereof. Curiously enough, the question of divorce does not seem to have figured in the debates of the Conference. This omission was filled up by Mrs. A. R. Lakshmi-pathi in her Presidential Address to the All-India Arya Mahila Conference. She advocated an equitable divorce law.

A new feature in the Conference is the resolution regarding diet reform. It is a commendable move. There is much in the present systems of diet in India that calls for investigation and possibly, reform. Col. McCarrison's work in South India has made out a case for such investigation in all the provinces and among all classes of people. Another subject of some acute controversy is birth control and the Conference would have done well to give a clear lead in the matter.

It is a pleasing feature of the Conference that on its platform met such communal incompatibles as Sir Muhammad Shafi, Sir Abdul Quadir, Dr. Gokulchand Narang and Lala Duni Chand, and pleaded for communal harmony. The point was made that denominational institutions, particularly educational ones, were doing a great disservice to the country, in as much as even the rising generation were being segregated and brought up in communal narrowness and isolation. It is commendable suggestion that denominational institutions should admit some members of other denominations.

The Conference ended with a dinner which has truly been described as "inter-national, inter-provincial, inter-religious and inter-caste."

Prohibition.

THE constitution of a permanent board for prohibition propaganda is a most useful piece of work which stands to the credit of the Congress. No more enthusiastic and devoted worker for the cause could be found than Mr. C. Rajagopalchari, who presided over the Temperance Conference at Lahore. The name of the Conference may appropriately be changed to Prohibition Conference. In his Presidential Address, Mr. Rajagopalchari emphasised that in India we are fortunate in inheriting a moral and ethical and religious sanction for prohibition. With the loosening of the hold that caste and religious conventions and inhibitions have had on the people there is some danger of this sanction weakening, which must be guarded against. Scientific knowledge and its appeal to the enlightened individual conscience must buttress the weakening stays. The economic justification of prohibition is no less insistent. The drink bill in India cuts, relatively speaking, deeper into the individual income than in England. The policies of the Governments even under popular Ministers have been unsatisfactory. The illicit manufacturer has been the standing excuse. But, argues Mr. Rajagopalchari, "We cannot put him down by under-selling

him or just hovering on the margin and defeat him on a trade footing?"

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Prospective Legislation.

THE forthcoming session of the Indian Legislature appears to have a large programme of social legislation before it. For, of the 19 Bills published for general information, with the exception of one or two, all the remaining Bills aim at the cure of one or other of the existing social anomalies or evils. Mr. Narayan Prasad Asthana is responsible for the Bill to enable a son's and a brother's widow and a daughter's daughter to succeed before other remoter heirs; and this is a right step in the right direction. The Bombay Presidency which is in advance of other provinces in the matter of women's rights of succession as heirs, has anticipated this Bill. We wish the Bill godspeed. Mr. Harbilas Sarda aims at giving a widow a definite position as heir to her husband's property while Mr. Jogiah has a wider measure dealing with Hindu women's rights in general. Mr. Jayakar has to his credit three bills. The first aims at the amendment of the Special Marriage Act so as to bring it into line with similar Acts elsewhere. The second aims at the removal of disabilities regarding the power of adoption. This has been a long-standing defect and should have been corrected long ago. The third Bill sponsored by Mr. Jayakar concerns the Hindu's gains of learning. While we agree with the first two Bills, it is difficult to agree with the third one at least in the form in which it has been published. One wonders why such a Bill is necessary at all under the present state of the case law, and in particular, the weighty pronouncement of the Judicial Committee in the case of *Amsar Nath*, excepting perhaps the individual earner's anxiety to retain his status as a member of a joint family and at the same time claim a special lien on his own earnings. We doubt the justice of a measure allowing him to eat the cake and have it too. Mr. Harbilas Sarda's bill to amend the Court fees Act is intended to lighten the burden of court fees in maintenance suits by widows. If landlords suing for rent are allowed to pay court fee only on a year's rental, there is no reason why poor and needy widows should not be given the same concession. Mr. Ganganand Sinha is responsible for the Bill to amend the Indian Majority Act so as to confer majority on all minors attaining the age of 18 whether a guardian be or be not appointed for their personal property. Mr. Mukhtar Singh aims at validating all marriages between the members of the Arya Samaj *inter se*.

Distinguished from these measures which have more or less special or local character there are other bills which aim at reform in general. The abolition of the death sentence and the prohibition of the publication of reports of judicial proceedings injurious to public morals are objects which appeal to the ethical sense of the people. Mr. Amar Nath Dutt has proposed a Bill to repeal the Bengal State Prisoners Regulation III of 1818 as the ordinary criminal law of the land is sufficient to deal with persons guilty of offences against the State. Another bill to the credit of Mr. Das seeks to amend the Imperial Bank Act so as to give facilities for Indian graduates to be employed in the Bank as also to give the Legislative Assembly a control over all future agreements with the Bank.

Besides these, there is Mr. Jayakar's bill for allowing facilities to the Depressed Classes—a most desirable measure.

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Articles.

THE CONGRESS.

SANCTITY has triumphed over sanity. The obstinacy of the Mahatma sustained by the halo of sanctity that surrounds him prevailed over the wise counsels of Messrs. Madan Mohan Malaviya, N. C. Kelkar and a host of other Congress stalwarts. The Congress has taken the disastrous plunge. Rather it has been pushed, vainly struggling, over the precipice dark with troubles, tribulations and torments. The high priests of peace have rejected with contumely the offer of honourable peace. They have flung away what they intensely desired—self-determination for India. And what for? The pride and vanity of the Mahatma! With supreme charity and graciousness he had at the Calcutta Congress given the British Government a year within which to confer Dominion Status on India! Failing which, he had promised to declare independence for India. The Government had not submitted to his ultimatum in his sense. The declaration of independence was, therefore, automatic and inevitable. The tyranny of vows and dates!

The decisions of the Congress will be sincerely deplored by large numbers of thoughtful Indians, no less patriotic than the Congress left-wingers. There was no genuine desire on the part of the Mahatma and his followers to seek peace with honour, in spite of their professions to the contrary. Mr. Subash Chunder Bose was more honest when he said that he wanted some fight, some militant programme. Even if Dominion Status had been sent by registered post, the Mahatma would have found some excuse to reject it, perhaps because it was not wrapped in Gandhi khaddar! The Congress had not the slightest legitimate excuse to reject the offer of the Government of the Round Table Conference. The Conference was free, the Government assured us, to come to any decisions it liked. Self-determination could go no further. And it was obvious to everybody that there was complete unanimity among all sections of Indians that Dominion Status should be the immediate objective of India. The unanimous or even the majority opinion of the Conference was bound to carry irresistible weight with the British Government. If they had turned it down, we were free then to take any legitimate course we chose. The Government promised to expedite the holding of the Conference. Nevertheless, the Congress, under the leadership of the Mahatma and that young Rustum, Pandit Jawahar Lal Nehru, chose to spurn the offer.

There seems to be no doubt that the Congress ran away from the Round Table Conference. The Mahatma and his confederates lacked faith in themselves to put forward any agreed scheme of Swaraj before the Conference. Mr. N. C. Kelkar hit the nail on the head when he said at the Hindu Conference that the Mahatma "now wisely refuses to mix himself up in any suggested solution of the Hindu-Muslim problem." The same impotence is echoed

in the Presidential Address of Pandit Jawaharlal Nehru when he makes high-flown emotional appeals to generosity and trust without proposing any concrete scheme by which he would stand. The cry of "Independence" is a delightful escape from any hard thinking in relation to inescapable facts and from awkward political dilemmas. From being a means to an end, non-co-operation has become an end in itself, a religion and a creed. Playing with it the last ten years has created a new mentality which prefers to shirk difficult problems and only knows how to say "No," and always seeks to shift the blame on to other shoulders. Emotional rhetoric comes so easy and is so satisfying!

For all that, it was no easy victory that the Mahatma won. Many of his veteran lieutenants protested and continued to protest to the last ditch. Mrs. Sarojini Naidu, Dr. Ansari, Pandit Malaviya, Mr. Kelkar and Mr. Satyamurty all lamented the boycott of the Round Table Conference. Some of them pleaded for a few months' time to consider the situation. Mr. Kelkar wished that another all parties conference should be convened to consider the response to be made to the invitation to the Round Table Conference. There was nothing to be lost but everything to be gained by adopting the course. But the Mahatma would have none of it.

With disconcerting logic the Mahatma propounded his scheme of boycott. Those who stood for independence could not honestly take the oath of allegiance to the King, and as such could not participate in the legislative councils and local boards. He admitted that the Congressmen had some good work in the councils to their credit. But the possibilities, as Pandit Jawaharlal agreed, were exhausted. And the Councils were not on the high road to Independence. Local boards should also be boycotted. For, the Mahatma argued that the work on Municipal boards killed the late Mr. C. R. Das and drove Messrs Rajendra Prasad and V. J. Patel to despair. The services of the Congressmen were wanted for "constructive work." Mr. Gandhi does not consider the work of municipalities and district boards constructive. Tasks concerning of the education, health and recreation of the people, the development of communications, the development of agriculture and the home industries, these are not "constructive" work. Next came the boycott of law courts and schools and colleges, the boycott of the army and the non-payment of taxes—the whole gamut of his earlier non-co-operation programme. Mr. Gandhi himself regretfully admitted that the country was not ready for mass civil disobedience. But the possibilities should be continually explored by the Congress Executive.

Many Congress stalwarts who enthused; over independence faught shy, however, of the boycotts, particularly of the Councils, and local bodies. The oath of allegiance was but a formality with no significance! If they were kept out of the Councils they would die of inanition. Ultimately only the boycott of the Councils was passed, much to the discomfiture of Messrs Jamnadas Mehta and Satyamurty. Mr. Gandhi was keen on the boycott of the local boards but he suffered a defeat. Pandit Malaviya

and Mr. Kelkar had no chance in the Congress. The election of a comparatively young man to the Presidency of the Congress made a flattering appeal to the young men and women in India; and they flocked to the Congress and stampeded the delegates. Against a combination of Messrs Gandhi, Motilal Nehru and Jawaharlal Nehru no combination of the other leaders in the Congress had a sporting chance.

While these results must have been satisfactory to Mr. Gandhi, he must have received a rude shock when his principle of non-violence was being debated. It arose out of his resolution condemning the bomb outrage on the Viceroy. It was opposed. Its fate, and in consequence the leadership of Mr. Gandhi, trembled in the balance for a while. And it required a supreme effort of Mr. Gandhi to save his resolution and his leadership. The motion was carried by 117 to 69 votes! It is ominous enough. But it becomes positively alarming when even so astute a man as Mr. Kelkar proposed the omission of the word "peaceful" from Mr. Gandhi's resolution. With irrefutable logic he pointed out that if Dominion status was not to be secured by peaceful means, Independence was not likely either. The President has capped the position by declaring in his address that "if this Congress or the nation at any future time comes to the conclusion that methods of violence will rid us of slavery then I have no doubt that it will adopt them". If for the present he rejects the methods of violence, it is not on moral grounds as Mr. Gandhi would have it, but on practical grounds. Mr. Gandhi is riding for a fall. He has raised forces which threaten to sweep him overboard.

It is in vain that the country looks to the Congress for a definite lead with regards to the reform in the constitution of India. All those of the Congress who believe in the method of the Round Table Conference must now join hands with others outside the Congress who share their views and labour strenuously for the political advancement of India. It is a heavy strain on old loyalties, on old comradeship and associations. But the cause of India is greater than that of any part of it, and the devotion to a higher loyalty and duty must console the exiles from the Congress.

THE LIBERAL FEDERATION.

FROM the airy dreams and futile rhetoric and disastrous decisions of the Congress at Lahore we turn with relief, pleasure and profit to the deliberations of the Liberal Federation in Madras. There were gathered a galaxy of men and women who combined in themselves "constructive statesmanship, mature political wisdom, administrative capacity and experience". What the Federation lacks in numbers and display it gains in the weight of its pronouncements and decisions.

The Chairman of the Reception Committee, Sir C. P. Ramaswami Iyer, who recently returned from England and knew the inner working of the minds of Cabinet ministers, and other political leaders, desired that Lord Irwin should continue to be at the head of the Indian administration not only

during the session of the Round Table Conference but also till the results of the Conference were implemented.

The President of the Federation, Sir Pheroze Sethna, an eminent business man and politician of Bombay, in his very weighty Address, welcomed the Round Table Conference and desired that it should be accepted without making any preliminary conditions, though it was evident that a policy of general conciliation was a necessary concomitant of successful political negotiations. But the Conference would be on no use if the terms of reference excluded the discussion of the immediate attainment of Dominion Status by India. The speech of Mr. Wedgwood Benn has, we believe, given us the assurance that the Conference would in no way be fettered by any proposals of the Cabinet, and would be absolutely free in the range of its discussions.

Sir Pheroze was perfectly justified in insisting that the extreme communalists should be excluded from the Conference. "Extreme representatives of such organisations or parties, who owing to their excessive and unbalanced spirit of communalism, are constitutionally incapable of reconciling the provisional needs and end of communalism with the permanent aims or interests of nationalism or the State, have really no place in the national or political life of India, and their claims to be invited to the Conference must be courageously set aside as not worth consideration. Only those representatives of such organisations or parties should be invited who, while rightly anxious to press legitimate communal claims which can be clearly defended on the broad principle that minorities are entitled to adequate protection, are, at the same time, no less anxious to blend them harmoniously with the superior purposes, ends or interests of the nation or the State."

This discrimination in the selection of invitees to the Conference is essential if we are to secure some measure of unity in the Indian demand. Sir Pheroze is impressed with this need for unity, for then "it will be impossible for the British Government to flout the national will of India and we shall have practically settled our constitution according to our own wishes and views." Failing which, "the British Government must perforce be the final arbiters of our destiny." And he proposed that another mighty effort should be made to compose our communal differences and arrive at an agreed policy.

In a striking way Sir Pheroze showed the advantage to India of remaining as a Dominion within the British Commonwealth. Independent or as a Dominion, India must in time shoulder responsibility of her national defence and internal security. But as a member of the Commonwealth, the responsibility will be shared by the whole Commonwealth. And that will be a great advantage to India while she is building up her own army. There will be no need for British troops to be withdrawn if India remains within the Commonwealth until she is ready to dispense with them.

The President then referred to the attitude of the Liberals towards the Indian States. The subjects

of the States have the moral sympathy of the Liberal Party in their struggle to advance the constitutions of the States but not direct intervention. "I for one feel" he said, "that the momentum of the British Indian and world events is so great, that the modernization of Indian States is bound to take place sooner than later." He then referred to the status of our nationals abroad, in South Africa, Kenya, Fiji and Ceylon, and pressed his recommendation that a separate Overseas Department should be created in the Government of India.

Sir Tej Bahadur Sapru, who more than any other was intimately concerned with the negotiations that led up to the offer of the Round Table Conference, moved the most important resolution pledging the support of the Liberal Federation to the Conference. The Rt. Hon. V. S. Srinivasa Sastri moved the second resolution appealing to all parties in the country who favoured the Round Table Conference to combine in order to secure Dominion Status for India, subject to "such safeguards and reservations as many be necessary for the period of transition". The Federation appointed an influential committee to bring about this combination, and authorised the issue of an appeal in that sense and an invitation to an all-parties conference. The Liberal Party have thus given a wise lead to the saner elements in the country and initiated steps which, if successful, as we hope they will, will pull India out of the mire into which the Congress has sought to plunge it.

THE INDIAN CENTRAL COMMITTEE. DYARCHY.

THE Report, rather the Reports, of the Indian Central Committee emphasise, if anything, the difficulty of applying the principle self-determination to India. There is hardly a proposition of major importance on which the Committee is unanimous. The opposition to dyarchy may be cited as an instance of unanimity. But it is only with reference to the Provinces. In the Center it is deliberately proposed to introduce dyarchy. Even in the provincial sphere, the majority recommend the retention of an element of dyarchy in Bengal, where the portfolio of law and order is to be entrusted to a member not responsible to the legislature. Raja Nawah Ali Khan and Mr. Kikabhai Premchand and Sir Hari Singh Gour oppose this exceptional treatment of Bengal. Sir Arthur Froom would reserve law and order in all provinces, except Madras. Sir Arthur wishes, however, that an executive councillor in charge of law and order should resign if the Cabinet, of which he is a member, is defeated, and that, where he differs from the other members of the Cabinet on matters of law and order, he shall appeal to the Governor, who will fetch down his extraordinary powers. It is difficult to understand the proposition. A member directly appointed by the Governor over the head of the Chief Minister cannot identify himself with the policies of the Ministry, particularly if he is an official, a contingency not excluded by Sir Arthur. The proposal of the majority that the executive councillor in Bengal should be

independent of the legislature is certainly more workable than that of Sir Arthur. On the whole, it seems preferable that in all provinces, not excluding Bengal, the unitary form of government should be introduced, with the Cabinet responsible to the legislature.

LAW AND ORDER

All the members of the Committee confess to an amount of nervousness regarding the maintenance of law and order by responsible Cabinets in the present state of communal tension in India. They, therefore, propose to retain large powers of intervention and supersession in the hands of the Governor and the Governor-General. Only Sir Arthur is not satisfied with these safeguards and would, therefore, not transfer law and order to popular hands. Mr. Kikabhai Premchand shares this dissatisfaction with Sir Arthur, but his remedy is different. He proposes to release the High Courts from the control of the Provincial Governments, and to recruit the security services on an all-India basis. These two steps, combined with the recruitment of other services by public Service Commissions independent of the local governments, will go a long way to steady the administration of law and order under a popular unitary government. A larger employment of Anglo-Indians in the Police service has distinct advantages.

SECOND CHAMBERS

The Committee consider whether the provincial constitution should include a second chamber and come to the conclusion, by a majority, that it is unnecessary. Curiously enough, they recommend a second chamber in the United Provinces for the reason that in the landed aristocracy of the Province there is suitable material for such a body. Lack of suitable material is not the only or the principal reason advanced for their recommendation to the contrary for the other provinces. Sir Arthur favours second chambers in all the provinces, similar in composition to the present Council of State. Such second chambers serve no vital purpose, but only make the administration more cumbrous and slow. They may serve some useful purpose if their composition was of communal, cultural and special interests, as against lower chambers, territorial in composition, as has been urged in the columns of this journal. The lower chambers with their general and territorial electorates will provide the basis for common citizenship, while the fears of the minorities will be dissipated by the presence in the second chamber of their representatives elected on special electorates.

COMMON VS. COMMUNAL ELECTORATES.

On the question of electorates the Committee is sharply divided. Principles and prejudices, pride and fears, facts and ambitions knock against each other and elude the grasp, and result in a series of halting compromises. A principle is stoutly defended only to be abandoned the next moment. With the help of the casting vote of the Chairman, the majority make a determined stand for the common electorate. Nevertheless they abandon it in several instances. Europeans in all the Provinces are to have separate electorates, if only for the reason that they do not

know the language of the people and, therefore, have no chance in a general electorate. Acquiring a working knowledge of the language of the people among whom they live for years should not be a difficult task for the Europeans, and the acquisition will be of great advantage to them in understanding the people. Moreover, the bulk of the unofficial Europeans are in commerce and industry, and they get representation through the special electorates provided for these interests. The moral effect of the Europeans making common cause with the Indians will be very great.

Anglo-Indians and the Depressed Classes in Madras, Karens and Indians in Burma are also to have special electorates. With regards to the Depressed Classes, the Committee seem to be anxious to promote separate electorates. And they almost seem to regret that only in Madras that the wished-for consummation is possible. And yet they say that "in the Southern Presidency this community is better educated, better organised and altogether politically more advanced than in any other part of India." Which fact would point to common, instead of communal, electorates. In the other provinces, where evidently they are more backward, they are given only reservation of seats on a common electorate! If a distinction between Madras and the other provinces were justified, the facts accepted by the Committee seem to indicate a contrary recommendation to theirs.

The Anglo-Indians are placed in a different category. Of the two representatives in Madras, one comes up on a communal register and another on the common! In Bombay both on a communal, and the other other provinces on a joint electorate with reservation of seats! A kind of dyarchy, without justification.

HINDU RAJ AND MUSLIM RAJ.

For all the other communities they have recommended reservation of seats on a common register. And they include the Muslims, the Sikhs and the Indian Christians, etc. Among those that favour this solution is Raja Nawab Ali Khan, a Muslim. But the other two Muslims, Sir Zulfikar Ali Khan and Dr. A. Suhrawardy, resist it. Ignoring their hysterical outburst of anti-Hindu fanaticism, their perversion of history and their undignified and malignant language, it must be noted that their objection to the common roll is based on their fear of oppression of the Muslim minorities by the Hindu majorities in the bulk of the provinces in India. They have made up their mind that in these provinces there will be undiluted Hindu Raj inevitably hostile to the Muslims. They have no desire to build up in these provinces national governments as opposed to communal governments. The safety of Muslims under Hindu Raj can only be secured by the creation of Muslim Raj in some Provinces where the Hindu minorities can be held as hostages for the good conduct of the Hindu majorities in Hindu provinces towards their Muslim subjects. They are prepared to give the Hindu minorities in the Muslim provinces, except the Punjab and Bengal, the same "privileges" that they claim for the

Muslim minorities in the Hindu Provinces. In the Punjab and Bengal the Muslims have too narrow a majority over non-Muslims to give the latter any concessions. These "privileges" are communal electorates and weightage or excessive representation. Since they do not desire national governments both in the Hindu and Muslim provinces, they do not seek the common roll to build up a common citizenship. India must be divided into Muslim States and Hindu States at any cost.

DANGER AHEAD.

Nothing can be more disastrous to India than this line of argument. India will be divided into two armed camps. Communal electorates will throw up the most fanatic and narrow-minded legislators, who will not bother what will happen to their co-religionists in the other camp, and will not be deterred by that thought from acts of aggression against the minority community. This will lead to retaliation, and the innocent peoples on either side will suffer untold miseries for the irresponsible conduct of the few. It will be a deliberate invitation to rivalry in oppression. While there is something to be said for the principle of balance of power, for Hindu provinces to counter-balance Muslim provinces, communal electorates will not give any protection to the minorities, in spite of weightage, and will defeat the very purpose for which they are urged. The common roll will make for peace, for the mitigation of the rigour of communal antipathies, and for more harmonious growth of national sentiments and ties. It would be the gravest danger to India if the new constitution starts with the mistakes of the past and even aggravates them. It will be impossible to go back on them or to wipe out their evil consequences. The balance of power is a medieval theory discredited and abandoned.

A WAY OUT.

Sir Arthur Froom is impressed by the strength of feeling behind the Muslim demand, and recommends the acceptance of it. Mr. Kikabhai would reluctantly and regretfully continue the communal electorates for another five years or ten, and then automatically abolish them. Neither course is good for India. It will be far better to adopt the right course now, and, if that is found unsatisfactory, to ask for its modification at the end of ten years. That will itself act as a deterrent against any oppression by the majority community in any province. We have suggested another expedient—the institution of two chambers, the lower on a purely territorial basis and an upper on a communal basis. The first will promote common citizenship, the latter will safeguard communal interests, when necessary.

RESERVATION OF SEATS.

With a desire to recognise the claims of various communities and interests the majority have advocated the reservation of seats on a common electorates. This is only possible under plural member constituencies. The constituencies are already too large and are beyond the reach of candidates. With a multiplication of reserved seats, the constituencies will become even larger. The plan borders on the impracticable.

EXPANSION OF ELECTORATE.

Over the size of the electorate the Committee is again divided. The majority recommend the immediate doubling of the electorate, and thereafter, every ten years a third of the population should be added to the electorate unless the legislature accelerates the progress towards adult franchise. Sir Arthur Froom is against any immediate enlargement of the electorate on the ground that it is a disadvantage and a handicap to the new provincial administrations to have to be responsible to a larger, more illiterate and more inexperienced electorate at the very moment when they are asked to shoulder largely increased responsibilities. Mr. Kikabhai agrees with Sir Arthur, and provides for a slow and progressive growth of the electorate. There is much to be said for this view, and we feel confident that, left to themselves, the majority would have taken the same view. But they were evidently influenced by a possible criticism of the Labour Party and the enemies of India if the existing electorate was retained, and the great mass of the people were left out of political power.

JOINT RESPONSIBILITY.

The Committee recommend joint responsibility of the Cabinet in each province. The retention of dyarchy in Bengal vitiates the recommendation to that extent. But it is further complicated, and perhaps defeated, by the Committee's proposals for reservation of seats for various communities and interests. Parties will tend to remain communal instead of becoming political. The Chief Minister may have to include in his Cabinet a member not of his party but of another community. Joint responsibility will then become rather thin. While rejecting the Muslim demand for the statutory inclusion of a Muslim in each provincial Cabinet, the Committee themselves feel compelled to recommend that the Cabinet in the Punjab should include a Muslim, a Hindu and a Sikh ! It is bound to be so in the Bombay—a Sindhi, a Gujarati and a Deccani.

HIGHER CONTROL.

The Governor of a Province should, it is recommended, approximate to the position of the Governor in a self-governing colony, and be entitled only to dismiss a cabinet and order re-elections. But in one respect, namely, the maintenance of peace and tranquillity, he is empowered to supersede or overrule the Cabinet and pass orders in the name of the Government and to authorise the necessary expenditure. The Governor is empowered further to give or withhold his assent to bills passed by the legislature. The Committee are very jealous of provincial autonomy, and would, if they could, rule out the interference of the Central Government altogether. But they recognise the need for co-ordination, even control, of provincial legislation. But they will not allow a bureaucratic Central Government to exercise the powers necessary for the purpose. But if it is popularised, they would vest the powers in it. There seems to be a fallacy in this argument. It would not be complete provincial autonomy if the Central Government were free to review provincial legislation, irrespective of whether the latter is bureaucra-

tic or popular. Since the need for co-ordination and control is admitted, it is best to allow that power to the Central Government irrespective of its character, and concentrate on making it popular.

LOCAL ARMIES

Another implication of provincial autonomy is the creation of local armies as distinguished from the Indian Army. The Committee advance several reasons for this innovation. The British Government may not lend the use of the British troops to enforce the decisions of an autonomous province; secondly, the use of the Indian Army to quell communal disturbances is likely to strain their discipline, and thirdly, India must learn to defend herself. Hence the proposal for a local army as an experiment in Madras and Bombay. It is not explained how the provinces other than Bombay and Madras will quell communal disturbances without having recourse to British troops and the Indian Army, the use of which is deprecated. Nor is it explained how Madras and Bombay are to raise local armies proof against communal strain and bias. Sir Arthur Froom takes more promising line. The delicacy regarding the use of British troops will not arise as long as the Governor retains the special powers for an emergency. He will requisition British troops when it really becomes necessary. These powers will, however, gradually disappear through disuse. By which time, the police forces of the provinces should be strengthened both in numbers and by the inclusion of an adequate neutral element. The extra cost of the Police will be met by the reduction in the Army expenditure which will be possible when the Army is relieved of the duty of maintaining internal peace. As we suggested earlier, the Anglo-Indian and the Indian Christian communities, who are natives of India, can supply the neutral element.

FINANCE

In their zeal for provincial autonomy the Committee have diverted all revenues from taxes to the provincial exchequers and put the Government of India on the dole, as it were. It is a most unhealthy proposal. But no member has suggested a workable alternative, except the appointment of expert committees to go into the matter.

CENTRAL GOVERNMENT

The Committee have not paid as much attention to the central government as they did to the provincial governments. They desire that all departments, except Defence, Foreign and Political, should be transferred to ministers responsible to the central legislature, the reserved subjects being administered by two executive councillors. Of the six ministers at least four should be Indians. If the six ministers are to be responsible to the central legislature, there seems to be no reason for the stipulation that four of them should be Indians. The Committee leave the impression that they are not serious about their recommendations for the reformation of the Central Government.

P. KODANDA RAO.

Our London Letter.

THE difficulty about writing an article for the Indian press is that the information which I possess, although it may be unknown generally at the time of writing, becomes publicly known long before my contribution reaches India.

During the last month the attention of the India Office has been directed to two matters. After a long conversation with Mr. Wedgwood Benn I presented him with a memorandum describing in detail the political persecution which is going on in India. The memorandum related to arrests and trials concerning the publication of books and of newspaper articles, public speeches, the handcuffing of political offenders and the shadowing of prominent politicians. My statement was submitted to the authorities in India and I have had a detailed reply. At the present time the whole matter is confidential but it will become public on Wednesday next when I shall move a resolution in the House of Commons drawing attention to it. At the moment I don't think I may say more than that I hope Mr. Wedgwood Benn's reply will be sympathetic, and that he will indicate, in more than one direction, that the Government will try to express through the administrative and executive functions in India the new spirit which has already been displayed in the declaration of the Viceroy and the invitation to the Round Table Conference.

A noteworthy development is the interest which Liberals, in addition to left wing Labourites, are beginning to show in this matter. The "Manchester Guardian" has this week published a very outspoken leading article quoting effectively from an article by Mr. Wedgwood Benn in the "Contemporary Review" in which he challenged the prosecution of Communists in this country. This article was followed by a very able letter signed by some of our Labour "Intellectuals", including Mr. R. H. Tawney, and Mr. Harold Laski.

Whilst I recognise that the Meerut trial is only a part of a wider campaign of persecution, the tone of the speech of the leader of the prosecution, and the long term which the prisoners have been confined on remand, are arousing a good deal of indignation. I know it is the desire of Mr. Wedgwood Benn to hasten the trial and I hope that the prosecution will be limited in future to charges of actual conspiracy, and that legitimate Nationalist and Trade Union activity will be eliminated from the prosecuting cases.

The second subject which has been demanding attention is the proposed new constitution for East Africa. I think it can be said that the India Office has been championing the cause of the Indians in East Africa. A great deal of pressure has been exerted behind the scenes by a number of Labour members to prevent any change which would place the administration of East Africa in the hands of the white settlers and which would maintain a lower

political status for the Indian population. It was the original intention to announce the Government's scheme during November, but this pressure has caused a postponement and it will probably be February before a public announcement is made. I anticipate that the Government will make a declaration in favour of equal status, but that the details of the new constitution will be left to a Select Committee of both Houses of Parliament. The difficulty is that such a Committee would have a Conservative Majority since the Labour Party is weak numerically in the House of Lords. Those with whom I am associated are still pressing that the Labour Government must take the responsibility not only of general declaration but of actual proposals applying the principle of equal status.

There was a brief discussion in the House of Commons on Wednesday last on a motion by Mr. James Marley, a Labour Member, urging that the native population in the Dependencies should not be exploited, that land should be available for them, that self-governing institutions should be fostered, and that franchise and legal rights should be based upon the principle of equality for all without regard to race or colour. The discussion was too short to allow of a vote being taken, but it gave Dr. Drummond Shiels, who has been transferred from the India Office to the Colonial Office, an opportunity of stating that the Government fully accepts the principles of the Devonshire and similar declarations which assert the equality of status for the different races within the Empire. The important thing is that this general declaration should now be applied in actual policy.

I should like to revert to a point which I have previously urged. It is of the utmost importance that when the Indian Representatives attend the Round Table Conference they should be as united as possible in considering definite proposals for the new constitution for India. If they can take a common line they will be in a very strong position. As soon as the various representative Indian organisations have agreed to participate in the Conference I think it would be well if they could themselves appoint representatives to an Indian Conference in order to reach an agreement before the Round Table Conference is held. The All Parties Conference which prepared the Nehru report was an excellent beginning in this direction. Would it not be possible to secure the cooperation of even those bodies which refrained from participating in that Conference, and to find a basis of agreement upon the points which still cause controversy among the various sections?

There are rumours here that the Round Table Conference will not meet until 1931. I understand that the difficulties in the way of an earlier meeting are, first, that the Simon Commission may not report until March; second, that it is thought well that the Indian elections should take place before the Conference; and third, that the Imperial Conference meets next Autumn. The proposed delay is very disappointing because the position of a Minority Government is uncertain here. I think pressure

should be exerted to hasten the Conference, but however much it may be hastened it is important that advantage should be taken of the intervening period to bring about the greatest possible measure of unity in the Indian ranks.

A. FENNER BROCKWAY.

House of Commons.
Dec. 1929.

Our European Letter.

RUSSIA.

IN the last few weeks Russia has once again come to the surface as the principal topic of European politics. There are several reasons for this. There have been recently a large number of publications about the activities of the Soviets, books as well as newspaper articles, most of them, whatever their particular philosophy may be, not calculated to bring assurance to those who habitually think of the revolution as dead or nearly dead making their wish father to their thought. There has been a considerable amount of evidence, besides, from competent and reliable sources pointing to noteworthy, and even striking achievement. The British Government's recognition of Russia has no doubt contributed to so much attention being given to it. The Sino-Russian conflict is another cause, and more important than any of these, it is now quite clear that the Soviets are once more girding up their loins to initiate a new measure, far-reaching in its effects, almost a new revolution.

The character of the change may be described in a few sentences from an article by Paul Scheffer published in this week's *Observer* and reproduced from the *Berlier Tageblatt* on account of its "first importance"—

"The ruthless drive towards Communism which Stalin has pursued throughout the present year is not confined to industry and agriculture, but extends to every activity of Soviet citizens. All private trade is being rapidly strangled. Only a short time ago Mikojan calmly observed that 'our modes of distribution are barbarously primitive.' In spite of that they are being further crippled. As in agriculture so in other departments and for substantially the same reasons. We observe a growing paralysis of private initiative; a growing pressure on the party to replace it by socialist forms of enterprise; and consequently an ever swifter disintegration of all types and every form of 'capitalist' activity. Under such conditions we must dare admit that Stalin is right when he says that forcing 'socialisation' as rapidly and thoroughly as possible offers the only way of getting through this game."

The game consists in the "Socialisation of the land".

"For the last eighteen months the Soviet Government has worked with feverish energy to set up 'collective farms' formed of the properties of rich and poor peasants alike. But the results have developed at a pace too fast for the Government itself. By next year the collective farms will have swallowed up three and a half million peasant holdings! The peasants are flocking to the collectives by way of avoiding that process of 'ripening' for ruin which entails their annihilation as individual

cultivators. Each foresees his fate. He will be damned for a 'kulak.' The tyranny of the administration has been intensified this year. The poor peasant is egged on against his neighbour who passes for 'rich'! This is called 'the class-war in the villages'. It is raging throughout Russia."

Nobody dare prophesy the end. "If Stalin's plan fails, if his gigantic gamble does not come off, the Communists' house will crash down upon those who dwell in it," concludes the writer from whom I have quoted. Dr. Dillon, the Russian correspondent of the *Daily Telegraph* before the War, who after recently revisiting Russia has brought out an interesting study entitled "Russia Today and Yesterday" (Messrs. Dent & Sons, London, 16/-) observes:

"The peasants deliver no speeches. They merely act, leaving others to interpret their action. Thus the authorities preach, exhort, menace, and chastise, but the moonshik goes his way silently, grimly as before, mayhap unconverted and unrepenting, bearing within him the clue to the future of Sovietdom... the koolaks will prove a hard nut to crack."

The present drive of the Government towards land socialisation is of the nature of a retaliation.

"As the attempt to compel or persuade the moonshik to get into line with the Government has seemingly failed, the only remaining way out of the deadlock is now being tried: the Government has decided to render itself independent of the agriculturist for trading purposes, by means of an experiment which seems chimerical, but is of a piece with many other wild essays on which the authorities boldly embarked and finally reached their destination," says Dr. Dillon. And adds, "The Bolsheviks have at their disposition an enormous dynamic force for which no allowance has been made in the calculations of their critics, seeing that it eludes observation."

This last remark is due to the experience of his visit, and of all his many interesting impressions arising therefrom I shall reproduce here two more passages taken from the chapters entitled, "the cultural campaign" and "women".

"All Russia is thrilled with heart-expanding fervour, and passion is at white heat. Nowhere is life so intense, so volcanic, so all-absorbing. Withersoever you move you encounter embodiments of methodic activity: plans and projects, complex, colossal, costly, simple, plebian, and professional, are everywhere discussed, focused, criticised. In the streets you hear of the six-hundred million-roubles agreement of Henry Ford with the Soviet Government for the purchase of Ford cars; in the clubs the talk is of musical, theatrical, and educational schemes, of films and radio, of the 160,000 students, mostly proletarians, listening to lectures in universities and high schools. Every night you find the theatres filled with human beings resting from their labours, but eager, curious, drinking in every word and gesture of the actors. In a crowded lecture-room a dispute is going on between a scrupulous Church dignitary and a humorous peoples, commissary; in another hall you may listen to a splendid symphony concert with a classical programme interpreted without a conductor. The films draw myriads of spectators in various quarters of the cities, despite their unsatisfactory contents, which, however, are vastly superior to those of western Europe and America, the reason being that they are not mere commercial under-takings but instruments of genuine enlightenment and culture. Operas and operettas are being composed and represented by competent playwrights in the cities and by the black smith, tailor, and postman in the villages, each one according to his resources, his lights and his audience, and in town and country one notices the unmistakable Russian touch in the technique of the representation; in the streets you meet groups of children or adults pilgrim-

maging devoutly to the museums, which are now become schools for the millions. Newspapers are as snow flakes. The number printed is now about nine millions and it is still growing, and their influence—evil or good—is most powerful. It is well worth meditating on that despite the limited circle of scientific [readers, men and women are atheist for scientific] knowledge as it is attested by the fact that nearly a thousand purely scientific works issued from the press in sixteen million copies. . . Soviet literature is marked by a superabundance of works of all kinds—novels, short stories, psychological sketches, verses, memoirs. . . The maxim everywhere honoured and believed is: 'Be up and doing!'

The other passage runs :

"Women are the soul of the proletarian soviets. They are the guardians of the children; the educators of the mothers; the preventors and healers of disease; the substitutes for families; the inspectors of the peasant's conditions, his work and his household; the indirect regulators of taxes in the country districts as well as in the towns; the distributors of books; the professional librarians; the organisers of clubs of which they will soon be the sole managers; the inspirers and editors of the disclosures in the *Wall News* (a hand-written journal in every establishment setting forth grievances and general criticism); the inspectors of private houses if there be such a thing as a private house in the Soviet Union; the confidantes and mother-confessors of the Red Army, with whose innermost thoughts they are familiar, and the factory-workers whom they feed and warm and watch over generally. In a word, they are in a politico-social sense of the term, from nurses to soldiers, all things to all men and women, and possibly in a few years time their new creation, a modern woman "emancipated from household cares" and a new social system will emerge to crown their progress."

Despite his seeming ebullition Dr. Dillon is no mere impressionist and is well qualified to judge the country. He frequently substantiated his views with facts and statistics. He does not conceal that the whole system is superimposed by which all that is meant is that it is revolutionary, which everybody knows. He does not fail to draw attention to the limitations of the Soviet paradise; commenting upon improvement in prison conditions he makes the necessary exception with regard to political prisoners; treating of the changes in the penal codes he mentions the revolutionary morals of the present regime; and he gives an account of the persecution of religion in all its glaring colours. We are in face of a stupendous psychological experiment on an almost anthropological scale where human beings are operated upon much as raw materials are dealt with in immense factories, and in front of this fact it is futile to discuss the morality of the whole affair—such would seem to be the author's attitude. But knowing Russia of yesterday as he does, he does not hesitate to say that Russia of today shows a colossal change, whatever the cost, and whatever be the future, the Bolsheviks are bound to leave their mark not on Russia only but on the whole world.

Geneva, Dec. 18.

Reviews.

INCOMETAX IN INDIA.

THE EVOLUTION OF THE INDIAN INCOME-TAX. By J. P. Niyogi. (King.) 1929. 22cm. 326p. 12/6.

THE purpose of this book is to make a careful, detailed and critical inquiry into the historical evolution of the Income-Tax in India from 1860 down to the

present day. The gradual evolution of the tax has been made intelligible by following its development from its simplest beginnings. Now that the income-tax has become a financial instrument of great complexity and bids fair to be an increasing source of revenue in the national economy of India, he offers some criticisms derived from a comparative study of the British and the Indian Income-tax laws. A lightening of the administration, a suitable adjustment of the rates and the extending of the tax to other sources of income, which are tax-exempt at present, the stopping of all loopholes for fraud or evasion and the creation of a healthy public opinion, which would cooperate with the Government and rightly recognise the tax as a necessary evil, are some of the immediate necessities to tone down the hardships arising in the administration of the tax and these would at the same time increase its productive yield.

As a thesis which was approved for the Ph. D. of the London University and as one of the monographs belonging to the eminent series published by the London School of Economics, this new volume is bound to enhance the reputation of Dr. Niyogi for his highly informative and lucid analysis and objective recitation of facts in connection with one important tax which is bound to affect all classes of well-to-do people in the near future.

The author has divided the history of the Income-tax into three well-marked periods, the period of trial and error (1860-1885); the period of consolidation (1885 to 1914) and the period of reform and codification (1914 to the present day.) The inelastic Indian revenue system of the Company days could hardly bear the strain of the terrible times of the Indian Sepoy Mutiny. Like local taxation, the income-tax also was the child of this financial necessity. Beginning with the abortive attempt of Mr. Harrington to license trade and professions, the author gives the details of the operation of Wilson's income-tax Act during 1860-1865. (pp 20 to 43.) The dangers expected from the unpopular tax, its administrative details, its actual proceeds and reasons for its unproductive character are stated herein. The unpopular experiment of the license tax of 1867 and its inglorious successor—the certificate tax are next referred to. The growing expenditure on the public works necessitated the reimposition of the income-tax in 1869. The history of the tax during 1869 to 1873 is referred to and the author's treatment does not overlook any details either with reference to yield or improvement over the previous enactment, or the popular attitude with reference to the tax or the administrative machinery or the incidence of the tax on the different classes of society. The details of legislation leading to the levying of license taxes to meet the recurring cost of famines are referred to in Ch. VII. The defects of the licence taxes are next portrayed in Chapter VIII. After certain slight modifications these were converted into the income-tax Act of 1886. Attention is drawn to the exemption of agricultural income from paying this tax and the ambiguous section 5 of 1, a, b of Act II of 1886, which has been productive of so much litigation. The curious devices resorted to, in order to escape the paying of this tax, the gross collections of the tax, and the changes made in 1902 and 1903 and the financial results of these changes are all outlined in the later part of Ch. VIII.

In Chapter of X the author commences the study of the modern income-tax. The tentative introduction of the principle of graduation and its extension in 1917 as a result of the financial stringency arising out of war-finance, the imposition of the super-tax, the overhauling of the administrative machinery and the system of assessment to check fraud and evasion, the levy of the Excess Profits duty and the

use of non-official agencies in one Province were the major reforms introduced and most of these adjustments were based on the model of the British Income-tax.

The legislation of 1922 forms the subject matter of Chapter XI. Starting with the financial and administrative reasons that led to the revision of the 1918 Act, the main features of the Act are pointed out in a lucid manner. Based on the British model, the separation of the administrative portion of the tax from the fiscal portion is the main landmark. The extension of the principle of "collection at the source", the granting of relief is the matter of double taxation of companies, the centralisation of administration and the evolution of a clear-cut conception of income to enable the Government to levy the tax and the idea of "exempted income" form the chief topics of comment.

The next chapter deals with the "net income"; and the rationale of the various allowances and deductions made by the tax-collecting authority is explained in detail. He strongly criticises the Indian Taxation Inquiry Committee's suggestions under this heading and this chapter forms the most evenly balanced and erudite statement in the whole of the book.

The assessment and collection of the tax are next referred to in Chapter XIII. The method of effecting graduation, the adequacy of the rates, and the necessity to draw a line of distinction between the earned and investment income, the extension of the device of deduction at the source to incomes from mortgages, ground rents and lease rents so as to leave no loophole for evasion, the task of "educating the assesses" so as to see that they submit accurate returns of income, the necessity to evolve remedial measures to check legal and extra-legal evasions and above all the necessity for the creation of a healthy public opinion are pointed out with admirable lucidity and this chapter clearly shows that the author does not underrate the difficulties in the administration of the tax.

Another significant contribution of the author is stated in Ch. XIV where he makes out a case for extending the income-tax to agricultural income as well. Dealing with the more momentous issue of the division of Income-Tax between the Provincial and the Central Governments the author advocates the idea of "divided heads of revenue" and endorses the suggestions of the Taxation Inquiry Committee.

The much debated subject of double taxation is dealt with in Ch. XV and the way of extending relief under this heading as between India and the Indian States is pointed out on p. 289. Ch. XVI deals with the conditions of administration of the income-tax which ought to check all evasion. Non-official appellate bodies are needed to secure harmony between the members of the public and the revenue authorities. Ch. XVI is devoted to a general review of the subject and the statement of his concluding remarks on this subject. There are altogether five useful Statistical Tables included in the Appendices, in support of the statements made in the text. A chosen list of books for further reference and helpful index add to the value of this useful book.

The legal aspect of the income-tax and the accountant's treatment of the subject have received adequate attention but the economists' point of view of the income-tax has not received such lucid and compact exposition anywhere else. Dr. Niyogi has compiled this chronicle of the Indian Income-Tax. His admirable capacity to write clearly is of

signal advantage to the students and businessmen who are on the lookout for a thoughtful historical account of the subject, which does not at the same time ignore the immediate future.

B. RAMCHANDRA RAU.

SHORT NOTICE.

CHRONICLES OF KENYA. By A. DAVIES and H. G. Robertson. (Cecil Palmer, London) 1928. 22cm. 311p. 7/6.

THE book is a compilation of a series of articles depicting in a humorous vein the social and political problems of Kenya. The authors who are clever artists have not spared any phase of life in the Colony. The Governor as well as the raw native are alike the victims of these clever cartoonists. The manner and style of the writers appear to be harmless humour but deep down there is a serious purpose and definite political significance. Indians' claim to political equality and the Missionaries' attempts to Christianise natives seems to be the central caricatures of the book. The white settlers' hatred of Indians could not be described more forcibly than in this interesting book. In the Chapter on "The Trustees" the imagination of the versatile author has it: "We (Europeans) were confident of victory. But whispering came from over the seas. We must think Imperially. We realise that we are British first and Kenyans afterwards... I and my 8000 confreres, Kenyans all Imperialists also, were challenging not the handful of arrogant babus in Kenya only, but the mighty Empire of India. So, equality of status for the babus of Kenya instead of being a monstrous joke... assumed the proportions of a nightmare, a many-horned ogre, a hydra-headed monster ready to devour us." And the Devonshire White paper, according to the Cartoonist "had scored a victory for babus." "The babus encouraged by their past success are awakening again." "Gone 100% Britishers that was ours! Shorts and dhoti rags, double terrai and turbans march in the sight of the world on parallel plans..."

Now and then one does come across an interesting story and innocent humour. For instance, we read that a native house boy comes to the manager and asks "where the mem sahib should be put with her two husbands."

However camouflaged it may be, it is obvious that the aim of the book is political.

S. A. WAIZ.

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