

In recent years, this provision has sacrificed 66 cents in tobacco tax for every dollar of revenue lost by the exemption, not to mention the damage done to the postmaster's revenue. He has warned the finances of the post office, and I am sure he is right. At the same moment saying that these concessions are not necessary in the short period of time they were made.

If these concessions are to be continued, still more if they are to be extended, we must explore some alternative source of taxation. Something has to be done to make up the loss of the already law. Tobacco tax is the only tax in the House and some proposals for adjustments of the income tax, and on the other hand, some proposals for adjustments of the income tax.

Criticism has been made in the House, and it is true that the sums reliable from the tobacco tax are too low to be worth while. But, I think, the tobacco tax is the only one that is against the tobacco tax. The tobacco tax, I think, will amount from the individual, and it may be small, but the aggregate money that will come from a number of



# LATEST NEWS

## MADRAS RACES

### To-day's Results

MADRAS, Feb. 26.

The following are the results of to-day's races at Guindy:

#### THE DILRUVA PLATE

MUQBILL AL KHAIR .. 1  
AJID .. 2  
TAJ MAHUS .. 3  
SAGGAR BEG .. 4

Did not run: Soufa, Ismail Pasha and Miteh.

Tote paid Rs. 50 for win, and Rs. 16, Rs. 24 and Rs. 24 for places.

#### THE GUJARAT PLATE

FORTUNATE .. 1  
SHARPSHOOTER .. 2  
THE RIGHT MAN .. 3  
AQUILA .. 4

Did not run: Klampton Down.

Tote paid Rs. 40 for win, and Rs. 22, Rs. 16 and Rs. 26 for places.

#### THE STUD PLATE

GREY GIRL .. 1  
MEDARLING .. 2  
CLEOS .. 3  
POETRY .. 4

All ran.

Tote paid Rs. 18 for win and Rs. 12, Rs. 16 and Rs. 20 for places.

#### THE "SHARIF" PLATE

TARIFF .. 1  
NASRAT BEG .. 2  
JINNY .. 3  
DEPENDER .. 4

Not run: Jafal.

Tote paid Rs. 32 for win and Rs. 16, Rs. 20 and Rs. 46 for places.

#### THE "HEARSON" PLATE

PEZZIWI .. 1  
RAIYARI .. 2  
BOTHERED .. 3  
HAYANA II .. 4

Not run: Horray and Oratoria.

Tote paid Rs. 18 for win and Rs. 12, Rs. 16 and Rs. 16 for places.

## Surplus Budget For Madras

(Continued from page 7).

Taxes may be quite considerable and worth while, speaking generally, is widest spread - over of taxation that is possible, is scientific taxation. Concentration of taxation on one particular class or community or on particular commodity is not generally sound. Criticism, as I know, has been made for example about the motor vehicles taxation in this province. This taxation is exceptionally high in comparison with other provinces and the criticism has been made that this high level of taxation is hindering the development of motor transport.

### PROPOSAL FOR SURVEY OF TAXATION

When the budget session is over I propose to make a comprehensive survey of both provincial and local taxation to see what more could be done in the way of economy or adjustment of taxation. Possibly nothing much can be done before new Government comes into office and of course the new Government will have a freer hand than we have at present. We, at present, are bound by a number of financial restrictions, but when financial autonomy comes, these financial restrictions will cease to be operative. At any rate, I hope that the material that will be gathered in the course of the survey, the results of which I propose to place before the Finance Committee will be of some help to the future Government, even if it is not possible for us to make any wide reform.

### FUTURE PLAN

I think, in future, the budget problem will have to be approached from a somewhat new angle by the new Government. They will have, I think, first to consider what expenditure is really necessary and then adjust taxation accordingly either by increasing or decreasing taxation or substituting one tax for another. That really is what happens in England and I think it will probably happen here. No doubt, the future Ministry will have to consider the question of retrenchment. But the fact is, that nothing is easier than economy and retrenchment. On the contrary, nothing is more difficult than to pick out particular items for retrenchment. I venture to think that my successor will find it more difficult to maintain the retrenchment already imposed, than to impose any new retrenchments.

In conclusion, Sir, I wish to acknowledge the real help and assistance I have received from both the Finance Committee and the Public Accounts Committee in the course of the year. I am afraid that under the new Constitution the Finance Committee will disappear, but I have no doubt the Public Accounts Committee will continue to be the watch-dog of finance. Lastly, I wish to acknowledge the work done by the Finance Secretary and all the officers of the Finance Department. (Applause.) I do not suppose there has ever been such an exciting year for the Finance Department. First of all, it had to deal with financial settlement consequent on the separation of part of this Presidency and its transfer to Orissa. At the time, there was considerable danger that we might be called upon to balance over some of our ordinary balance and famine relief balance to the new province. Well, the Order-in-Council, which the hon. members of Parliament and that danger is now over; and I think we may congratulate ourselves that we have had a fair settlement. There again the Finance Department had to prepare two separate budgets, one for the Presidency and the other for the transferred to Orissa. Well, that means actually double work because both budgets had to be complete, though the figures were comparatively small for Orissa.

The Finance Department was called upon to prepare a case for the Nienner Treasury and this threw an enormous amount of work on all the officers of the department, from the Secretary to the lowest staff. I think the Finance Department deserves well if the House. (Applause from all sides of the House.)

With these words, Sir, I commend the revised estimates for 1935-36 to the acceptance of the House, with the suggestion that perhaps contrary to what has happened in the past is a little unprofitable and what is really needed is constructive criticism of the present with a view to the future, when we are on the threshold of new constitutional reforms. (Cheers.)

The Council then adjourned to Friday when there will be a discussion on the budget.

## Temperance Campaign In Hyderabad

### PROPOSAL RECEIVES THE NIZAM'S APPROVAL

#### A Central Committee Appointed

(Associated Press.)

Hyderabad, (Dm) Feb. 25.

The initiation of temperance campaign throughout the State on an organized scale, in accordance with the proposal of the Government, has received the sanction of H. E. H. the Nizam according to an official announcement made this afternoon.

It is stated that a Central Committee with Chief Justice Nizam Var Jung Bahadur as Chairman is set up for a period of three years for carrying on temperance propaganda all over the State in conformity with the rules laid down for the purpose. The announcement adds that the Government have decided to donate Rs. 5,000 for meeting the initial expenses in this connection for the current year.

In consultation with the Chairman of the Central Committee, the Government may, if necessary, appoint sub-committees in districts for a similar period.

The announcement then proceeds to discuss the functions of the Central Committee which cover the widest field and invites subscriptions from the public for ensuring the success of the campaign.

### C. P. FINANCE BILL REJECTED

#### Registration Of Money-Lenders Made Compulsory

(Associated Press.)

NAGPUR, Feb. 25.

The Council enacted into law the C. P. Finance Bill, the second amendment. The Bill which will remain in force for four years makes the registration of money-lenders in the province compulsory, thus enabling the Government to exercise some control over them in the interests of debtors.

The C. P. Entertainment Duty Bill was referred to a Select Committee. The object of the measure, as the Finance Member stated, was to enable the Government to levy duties on entertainments such as Cinemas and remove part of the existing deficit in provincial revenues.

FINANCE BILL  
The House is now discussing the C. P. Finance Bill on the motion of the Finance Member that it be referred to a Select Committee. The Bill proposes to enhance the rates of tax on motor vehicles in the province and also the duty leviable on certain instruments under the Indian Stamp Act of 1899.

The Finance Member said that the present taxes levied on motor vehicles in the province were very low, when compared with the rates in other provinces, and the Government proposed to increase them, so that the additional revenue thus obtained might be utilized to strengthen their financial position. There was no opposition to the free taxation. Some members declared that motor industry would be seriously affected by the increase of taxation and economic depression and keen competition like the present.

The Home Member, intervening, asked the House to accept the Bill which was brought forward owing to financial necessity, so that the Government might remove the deficit. The House, however, rejected the Bill by a majority of 27 votes against 16 and thus threw out the Bill.

### WEATHER REPORT

(Associated Press.)

Poona, Feb. 26.

Western disturbance caused nearly general rain in Baluchistan, North-West Frontier Province and local rain in Kashmir, with a few falls in Punjab. A few light showers occurred in Assam, M. H. Madras coast and South-east Madras.

The chief amounts of rainfall are: Sonmarg 3 inches, 2, Chert and Quetta 1 inch.

Forecast: March will continue widespread in North Baluchistan, North-West Frontier Province, increase in Kashmir, Punjab, extend in West-United Provinces and occur locally in South-east Madras.

Heavy rainfall warning: Locally heavy rain will occur in North-West Frontier Provinces, Kashmir and the Punjab Hills during the next 2 hours.

# BANGALORE

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Bangalore, Feb. 25.

## INDIAN GOVERNMENT-SECURITIES

AXABLE. RATE.

P. O. Years. Rs. A. P.

3 1941	104 10 0
3 1951-54	103 8 0
3 1954	97 10 0
3 1947-50	107 0 0
4 1943	110 9 0
4 1960-70	112 5 0
4 1955-60	119 0 0
5 1940-43	112 0 0
5 1939-44	109 14 0
5 1938-40	108 13 0

FREE FROM TAX

5 1945-55 119 13 0

## MYSOORE GOVERNMENT SECURITIES

FREE FROM TAX App. yield.

Rs. A. P. Rs. A. P.

64 1941-51 2 6 122 8 0	
64 1940 2 10 0 118 8 0	
54 1938 2 9 108 5 0	
5 1945-50 3 2 0 122 0 0	
5 1953-63 3 1 110 4 0	
5 1951-58 3 1 105 2 0	
5 Shimoga Ry. (Taxable)	
5 5 1/2 43-53	114 8 0
Mysoore L. M. 5 1960	116 0 0
4 1960	110 8 0
4 1965	104 14 0

Value of 3 1/2 bonds is 6-7 of 3 1/2.

The Securities market is firm.

## SHARES

Paid up Present Capital, date.

Rs. A. P. Rs. A. P.

Imperial F. P.	500 1,551 0 0
Imperial, Cont.	125 380 8 0
India	50 131 0 0
Mysoore	100 272 0 0
Bangalore	10 5 9 0
Rudrastral	25 9 8 0
Devanga	25 8 10 0
Union	25 35 8 0
State Aided	N 25 11 0 0
Travancore National	B 50 55 0 0
Reserve	100 129 1 0
Indian Bank	130 0 0
INSURANCE	
Asiatic	5 5 4 0
Oriental	200 4,920 0 0
New India	15 42 12 0
Vulcan	10 7 4 0

## BILLS

Bangalore ord.	100 153 0 0
Do. prof.	100 107 0 0
Buckingham ord.	100 215 8 0
Do. prof.	100 163 0 0
Coke	100 157 8 0
Kaiser-i-Hind	24 1 0 0
Minerva	100 57 8 0
Maharajah	100 81 8 0
Krishnarajendra	25 6 0 0
S. Varan	100 4 0 0
Calcutta	100 10 8 0
Vasantha	115 8 0

## DEBENTURES

4 1/2 Kolar	100 110 10 0
5 1/2 Hassan	100 103 0 0
6 1/2 Mysore Sugar P	7 4 0

## MISCELLANEOUS

Breweries ord.	75 109 8 0
Breweries prof.	100 111 8 0
Tata Hydro ord.	100 166 0 0
Do. prof.	100 150 0 0
Tata ord.	75 148 0 0
Do. del.	30 537 0 0
Do. pre. 1st	150 191 0 0
Do. pre. 2nd	150 168 0 0
B. C. Railway B	25 18 8 0
Bangalore Press	400 82 0 0
Barton S. S. ord.	10 5 8 0
Do. prof.	10 6 0 0
Spencers ord.	10 7 14 0
Do. A. prof.	10 10 8 0
Do. B. prof.	10 11 9 0

## ELECTRIC

Vellore	10 14 8 0
Trichinopoly	10 17 0 0
Do	10 17 4 0
Vizagapatnam	P 11 8 0

## MINING

Champion S.	10 2 8 1
Mysoore	10 1 8 0
Nandirood	10 3 0 0
Oorgum	10 0 16 7 1/2

## SUGAR

P.-Premium, N.-Nominal, S.-Selling, B.-Buyers, C.D.-Cum Dividend, X.D.-Without dividend, D.-Discount	
61-Small lots	B.-Big Lots

The share market is steady.

## GUNTUR MUNICIPALITY.

### NOTIFICATION.

The following annual sales and disposal of tenders of this Municipality will be held in the Municipal Office, Guntur, on 6th March, 1936 at 8 a.m. The sealed tenders will be received till 4 p.m. on 4-3-36 along with deposits noted against each:

Sales.	Deposits.	Rs. a p.
1. Right of collecting fees in Municipal Bus stand ..	..	100 0 0
2. Do. ..	..	100 0 0
3. Do. ..	..	250 0 0
4. Do. ..	..	100 0 0
5. Do. ..	..	100 0 0
6. Do. ..	..	100 0 0

## TENDERS.

1. Babul wood ..	..	15 0 0
2. Printing works ..	..	100 0 0
3. Coal ..	..	100 0 0
4. Cylinder Engine and Motor oils ..	..	50 0 0
5. Drugs and medicines ..	..	50 0 0
6. Lighting articles ..	..	100 0 0
7. Repairing lanterns ..	..	20 0 0
8. Kerosene oil ..	..	100 0 0
9. Conservancy articles ..	..	50 0 0
10. Stationery ..	..	100 0 0
11. Road works materials ..	..	100 0 0
12. Consolidation and execution of works ..	..	100 0 0

Municipal Office, Guntur, 19th February, 1936.

P. S. DHARMARAJA AYYAR, Commissioner.

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## FINANCIAL MEMBERS' REFLECTION ON ASSEMBLY MEMBERS

(Continued from Page 3)

Prof. Banga said that being a habitual traveller in third class since 1912, he had some firsthand knowledge of the grievances of third class passengers. He covered a vast field pointing out grievances, such as latrines, overcrowding, treatment of railway officials and concluded by suggesting that the only two classes and in the lower class fares should be lower than the present third class fares.

Mr. M. S. Aney, supporting the motion, said that since the grievances were aired annually railway officials should be impressed by the urgency for the removal of the grievances, particularly the grievances of third class passengers. Their greatest difficulty was to get information. The guard, who is supposed to supply it, invariably did not know the vernacular. It was a singular case of servant not knowing the language of his master and not caring to know it. If any compartment needed electric fans, it was the third class compartments, as it was generally packed with a line of boxes of sardines.

In the construction of stations also Government did not look to the comforts of third class passengers en route. They neglected the stations used by third class passengers such as Hardwar, Benares, etc.

## RAILWAY MEMBERS' REPLY

Sir M. Zafarullah Khan, replying to the debate, said that the Government were at one with the members when they said that passengers in the minimum amenities required from a purely human point of view, and it was the duty of the railway to provide such amenities. (Cheers.) There could be no excuse on the part of railway officials for not offering all possible courtesy and attention to passengers. He pointed out that third class passengers who were in greater need of it.

As regards other suggestions of members for further amenities, he said that a beginning had been made. The Government were anxious to see that the amenities were improved and pace at which they should be brought about. Whoever was in charge of Railways, said Sir M. Zafarullah Khan, and with whatever degree of sympathy he approached the suggestions put forward, he would be pressed for by the consideration of funds. After all, the railways are not a charity and he could go only as far as the rupee could go.

Proceeding, Sir M. Zafarullah Khan admitted that wagners were used for the carriage of third class passengers. But this had been rare in recent years and was confined practically to metre gauge railways only. He, however, agreed that it was not right to carry any class of human beings in wagners. They had to be loaded like passengers. Railway Administrations were being instructed to see that such occasions were avoided and that wagners were not used.

As regards arrangements for Mela at Sangam, near Allahabad, Sir M. Zafarullah Khan informed he visited at the shortest notice and found arrangements to be satisfactory and the people of the country.

## SHOOTING ACCIDENT

### Loaded Gun Explodes

(Associated Press.)

SIBSARGAR, (By Mail.) A shooting accident took place near the Nagarmalga opium shop on February 18.

It is reported that Bhabani Murlan, the lessee of the shop, was proceeding towards a jungle with a loaded gun in order to shoot a deer, when the weapon suddenly exploded and a bullet pierced through the thigh of a village youth who accompanied him, causing injuries which necessitated his removal to the Sibsangar Hospital.

The bullet extracted after an operation and the injured man is reported to be progressing favourably.

## HAILSTORM IN SIBSARGAR

(Associated Press.)

(By Mail.) There was a severe hailstorm in Sibsangar town on February 20, as a result of which several houses were damaged and crops were ruined. The town was some places covered with layers of hailstones about a foot thick.

The intensity of the havoc has been all previous years in this part of the country.