

WORTH A RE-  
READ: FICTION

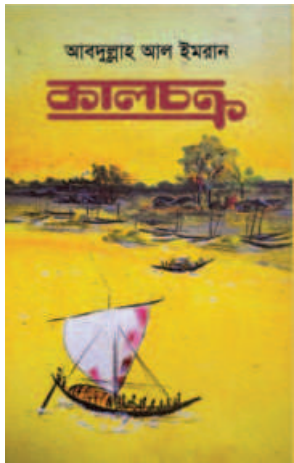
## Kalchakra

A story of financial collapse and invincibility

MOHAMMAD ABU BAKAR SIDDIQUE

We get to know only so much about what happens around us until literature takes an interest in it. The same would have happened with the shutdown of the jute mill in Khulna, nearly two decades ago, if a novel like *Kalchakra* (Annesha Prokashon, 2018) had not presented it to us.

The government of the time had shut down the jute mill in Khulna on grounds of the financial loss it was incurring. Arguably, there were many other reasons which were undermined during the



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time.

When the mill was shut down, families dependent on the mill had to stop sending their children to schools. More and more workers were laid off, and for the ones who were kept on, payments became irregular. At one point, even that had completely stopped.

In *Kalchakra*, Abdullah Al Imran methodically unpacks these tragedies and, as the title suggests, shows how the characters of his novel came to find themselves trapped by their circumstances.

Imran, at the time, was in his teenage years, around the same age as that of a number of characters from his novel. In retelling the stories of Rakib, Sohel, and Polash, it feels as though the author himself was present in the folds of each character’s experiences. Some of these stories are not directly connected to the mill but they are essential in explaining the context around the shutdown of the mill. The novel also exposes the perversion and greed that prey on women, such as the Chairman’s lust for a local woman named Misti and his decision to pay off her addict husband in an attempt to possess her.

Having been published 10 years after the plant closed down, Al Imran, besides narrating first-hand accounts, has reportedly pored over news reports to do justice to this tragedy.

It suggests the writer’s confidence in using psychological realism, and his keen observance in the reading of society. It is clear that he is inspired by the idea of equality, freedom, and humanism.

Mohammad Abu Bakar Siddique is a freelance journalist and literary critic.



COLLAGE: KAZI AKTIB BIN ASAD

ESSAY

# Why you should read Sally Rooney after all

SHEHRIN HOSSAIN

Following my completion of Sally Rooney’s first two novels, I had this sense of liking her books despite myself. With vague, untraceable annoyance, I kept reading reviews and essays about Rooney’s books, her economic yet emotive style, her being the “Salinger of the Snapchat generation” (read: a largely misguided summation and gross oversimplification of her relatability to Millennials) and, to no small degree, her celebrity status. I re-read passages in her books I had highlighted, spending too much time striking out or extending the accompanying annotations. I watched her interviews, surprised by the uncertainty in her voice sometimes. I shelved her books then brought them back to my bedside. I became obsessed with trying to make up my mind about the writer.

Once *Beautiful World, Where Are You* (Farrar, Straus and Giroux, 2021) came out, I approached it cautiously. After all that Rooney rumination, I still didn’t know what to expect. Another novel about a self-effacing 20-something protagonist, perhaps. Maybe more resolution-defying endings and frankly, kind of unlikable characters (oftentimes engaged in rapid sex scenes executed in prose far too economical for the purpose). Almost definitely more off-hand passages about capitalism and neo-imperialism exchanged between university-educated white Irish characters cozily conversing in some Dublin cafe. Well, I wasn’t entirely wrong. And as most of the reviews of *Beautiful World* will tell you, it is by no means radically different from any of Rooney’s previous novels. However, it is her best work yet.

Let me start with the primary point of contention surrounding Rooney’s work. Maybe Rooney, a self-proclaimed Marxist, produces social commentary that does feel like footnotes rather than serious attempts at contributing to the

conversation. But in a reality where social and political discourse feels increasingly frantic, to the point of fragmentation, we might forget that our intimate relationships can also be the site of adversarial social forces to play out.

Alice, one of the protagonists of *Beautiful World*, is a celebrated novelist, engaged in an on-again, off-again relationship with a warehouse shift worker, Felix. Following an intimate encounter, Felix tells her, “The difference between what we’re doing right now and what I do all day, I actually can’t describe”, referring to his work. “It’s hard to believe I have to use the same body for both things.” The social and financial disparities between Felix and Alice—a millionaire novelist—are profound and become pronounced at many points throughout the novel—this one being perhaps the most poignant because of how it goes to the heart of class considerations in a romantic relationship.

Disparities in class are examined in a platonic relationship as well in the novel. Eileen, the other protagonist, has been working as an editor for a very long time at a Dublin-based literary magazine, making not a lot of money and standing in stark contrast to her university best friend, Alice, who regularly complains about her own celebrity treatment. “I’m not trying to make you feel that your horrible life is in fact a privilege”, Eileen writes to Alice in an email, “although by any reasonable definition it very literally is”. This bitter remark might sound unfounded and harsh, but as the reader finds, not out of place in the context of the exchange.

The thing is, Rooney is not in denial about the fact that she might fall short of providing truly propulsive social commentary—in fact, she admits to not understanding how to “accommodate” her Marxist ideologies in her fiction—but she also asserts that there is no straightforward way of talking about

class. In a widely circulated and almost belligerent critique of Rooney in *The Point* magazine, Becca Rothfield writes, “[Rooney’s novels] are not political novels but novels with characters who are lightly politicized, the way that people in Rooney’s milieu (which is also mine) really are”. But are these books really pretending to be anything else? And even if they were, I wonder, can there be decisive action without discourse, even if it takes the form of one or two conversations between friends in a work of fiction?

One of the many discursive, meditative and philosophical emails which Alice and Eileen share—and which make up the bulk of *Beautiful World*—is dedicated solely to the discussion of the contemporary novel and its place and significance in a world that is burning. “The novel works by suppressing the truth of the world,” Alice writes in one of her emails, saying that reading fiction makes us care about seemingly inconsequential things like “whether people break up or stay together.” In response, Eileen counters that someone on their deathbed is less likely to talk about human justice than their own close personal relationships.

Whether this is addressed to Rooney’s naysayers or not, it is a worthwhile discussion to have. Because whether romantic, sexual, Platonic or filial, relationships are how we connect to the world and ourselves, and Rooney offers a genuinely relevant insight into the variously tinged complexities of modern relationships. I find that I agree completely with Rooney: relationships are all we have. And no form perhaps better explores relationships than the novel.

Read the rest of this essay on *The Daily Star*’s website and on Daily Star Books’ Facebook, Instagram, Twitter, and LinkedIn.

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REVIEW: SHORT STORY OF THE MONTH

## The lingering shadows of grief in ‘The Faraway Things’

In this monthly series, we review short stories that deserve to be discovered and appreciated.

SHAH TAZRIAN ASHRAFI

Lesedi is not “right in the head”. He avoids talking and discards words that do not make sense to him like garbage. Things he does not quite understand, he ignores—like his mother, Mokgadi, has taught him. His day revolves around his mother and herding the village’s 84 cows in exchange for payment.

Shortlisted for the 2020 Commonwealth Short Story Prize, “The Faraway Things” by South African writer, Alboricah Tokologo Rathupetsane, might seem at the onset like an ordinary story of an outcast with nothing special to offer. But like all good short stories—think Jhumpa Lahiri’s “The Treatment of Bibi Haldar” and Anita Desai’s “Diamond Dust”—this one is no exception in catching the reader off guard and sitting on their shoulder for as long as memory allows.

Aside from his mother’s affection, Lesedi’s friendship with five-year-old Noni anchors him to happiness. However, when an unknown corporation from the city encroaches their village territory and dumps harmful chemicals into the river, Lesedi’s world comes undone as the cows around him grow weak and the harvests reduce. And unlike what

readers may anticipate of most stories with a similar trope at this point, neither do the characters die of harmful chemical infestation nor does the author resort to plaguing the unnamed village with extreme poverty.



COLLAGE: MAISHA SYEDA

“Sometimes, your heart doesn’t allow your head to be right,” Mokgadi tells Lesedi when the story reaches its pinnacle and in a fated turn of events, Lesedi is faced with a reality he never thought was real. Through Mokgadi, the writer aptly alludes to what it might feel like to float in the winds of

grief. It also serves as a reassurance to those who are grieving the loss of their loved ones—that it is okay to be anchored to the pain of absence, to cobwebbed memories, when others around you are moving on just fine. Rathupetsane does a crafty job in her portrayal of grief, specifically, the phase of denial. By giving it a strongly physical dimension through the characters of Lesedi and Noni, she shows that grief is not a plume of smoke but a boulder rolling along wherever you go. Lesedi’s mental condition plays a pivotal role in this regard. His condition makes readers sympathise not only through the teary lens of compassion but also by providing a panoramic view of Noni’s existence in his life.

“The Faraway Things” is written in simple, clear, and concise prose. It could be a great starting point for those who struggle with holding focus while reading short stories. Although the story does not contain a lot of action (which can annoy some readers), the tension creeping up the reader’s legs around the climax makes the wait to the finish line worthwhile.

The short story appeared in the online magazine, *Adda*, on December 2, 2020.

Shah Tazrian Ashrafi is a contributor.

BOOK REVIEW: NONFICTION

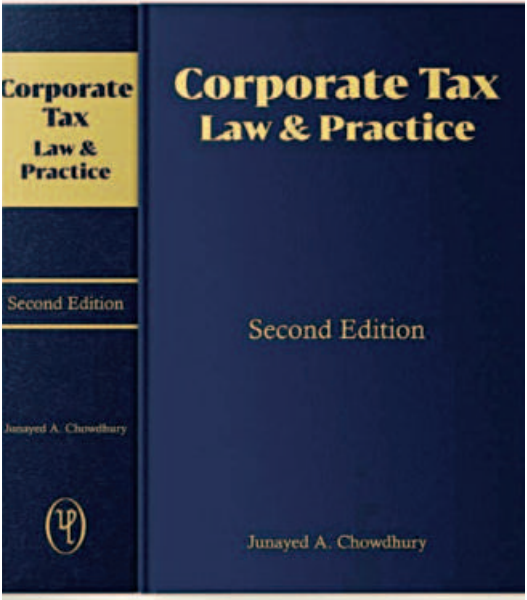
## A reliable, much needed text on corporate tax law in Bangladesh

A.S.A BARI

Complexity in any area of law leads to specialization. But it also comes with the risk of tunnel vision, of failing to visualize the bigger picture. Some of the most extraordinary pieces of writing in the legal field combine deep understanding of an area of law and analysis on broader aspects relating to, and associated with, such areas. In that sense, *Corporate Tax Law & Practice*, authored by Junayed A. Chowdhury, Barrister (Lincoln’s Inn) and Advocate of the Supreme Court of Bangladesh, and published by the University Press Limited, is a great example of such an extraordinary piece.

The book’s 15 chapters can be divided into four essential parts. The first part concisely highlights the basic concepts of taxation in Bangladesh and the Income Tax Ordinance 1984. The next part explains in great detail concepts like total income, computation, aggregation, set-off and carry forward of losses, expenses and exemptions, tax deductions and withholding at source. The third part deals with taxation of corporate and financial transactions, such as merger and amalgamation, borrowing and fund raising etc. The fourth and last part deals with tax administration such as filing and assessment.

The book’s analytical architecture has three dimensions. Firstly, the author explains relevant provisions of the Ordinance from a practical standpoint with lucid commentary, hypothetical examples and calculations, and extremely useful flow charts, such as those seen in chapter 15. Secondly, the book contains critical analysis of various issues in the Ordinance, particularly where the provisions lack clarity or are inconsistent with global standards. In this regard, the author’s criticisms are direct and unreserved. For example, in the analysis of the new section 16F of the Ordinance on taxation of stock dividend in chapter 4, the



author brilliantly explains the legal distinction between two interchangeable concepts of “stock dividend” and “bonus shares”, and the probable consequences stemming from such distinction. The author also makes helpful recommendations on areas where the Ordinance does not contain any tax provision dealing with particular situations or transactions in Bangladesh.

Thirdly, the author incorporates comprehensive materials and jurisprudence of the courts and tribunals of Bangladesh and offers comparative analysis of those with provisions and decisions from different jurisdictions including Australia, Canada, India, Pakistan, Singapore, South Africa UK, and USA. The author has skillfully compared the relevant provisions of the Ordinance with international treaties and documents, including the Double Taxation Avoidance Agreements (DTAA) executed by Bangladesh with other countries and the OECD Model Tax Convention. The international dimension of the book also touches upon the impact of Covid-19 on the question of a person’s residency in the context of the Ordinance and DTAA.

Since the early days of my legal career, I have strongly felt that there is a dearth of quality law books written by Bangladeshi legal practitioners. There are few law books which, like the ones authored by late Mahmudul Islam, former Attorney General of Bangladesh, Senior Advocate, have displayed outstanding qualities. Junayed A. Chowdhury, who has grown and excelled in Bangladesh as a notable legal practitioner and advocate, has broken away from that sad state of affairs and has gifted us with our very own source of high quality legal text, in which we, as fellow legal practitioners, can take immense pride. I am hopeful that such scholarly work will also inspire the next generation of lawyers to write books, of this magnitude and quality, on different areas of law, which eventually will lead to the enrichment of legal jurisprudence in Bangladesh.

Barrister A.S.A Bari is Managing Partner, A.S & Associates Advocate, Supreme Court of Bangladesh Barrister.